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REPORT

## ELECTRIC COST OF SERVICE AND RATE DESIGN STUDY

MAY 24, 2023

Prepared for:  
City of Riverside, California

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## EXECUTIVE SUMMARY

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### Introduction

Riverside Public Utilities (RPU) is a municipal public utility owned by the City of Riverside, California (City) that provides power to the citizens of the City. RPU has been providing efficient, reliable service to the City since 1895, and is committed to providing the highest quality electric service at the lowest possible rates to benefit the community.

The City has developed a comprehensive strategic planning effort called “Envision Riverside 2025” to support its mission of providing high quality municipal services to ensure a safe, inclusive, and livable community. As part of this strategic effort, the City has defined several aspirational descriptions that envision Riverside in 2025, several of which are related to RPU and its operations. Of the six strategic priorities identified by the City, there are two primary areas, each with their own specific goals, for which RPU has been assigned responsibility. These are the strategic priorities of “Environmental Stewardship” and “Infrastructure, Mobility and Connectivity.”

Achieving the goals of the specific strategic objectives assigned to RPU, along with RPU’s ongoing commitments, capital planning efforts, and other financial responsibilities, results in an increased projection of costs for the utility to operate, maintain, and invest in its current and existing infrastructure. Current estimates of projected increases in electricity usage at existing rates are insufficient to cover these projected costs.

### Cost of Service Study

In this Electric Cost of Service and Rate Design Study (Study), the costs to electric customers of operating, maintaining and improving the RPU Electric Utility is explored within the framework required by California state law, and City and Utility policies, which dictate that costs for electric services to municipal customers should be cost-based. RPU provides 10-year financial projections for needed revenue for the system. In developing its strategy, RPU has considered various scenarios and proposes a proactive approach to infrastructure replacement. This Report identifies the costs to customers and defines a business model that can be sustained. The goals of this Study are to determine the annual Revenue Requirements to operate the electric utility, update the cost of providing electric service to various customer classes, and develop electric rates that are adequate to fund RPU’s electric operations while being compliant with the requirements of Proposition 26.

This Study relies on the concept of a “Test Year.” A Test Year is a standard mechanism utilized in electric cost of service (COS) studies that determines the basis for the proposed rate changes. The Test Year for this Study was determined to be from RPU’s fiscal year (FY) 2024 through FY 2028 (RPU’s FY is from July 1 through June 30). This five-year Test Year was selected because of its alignment with the goals and objectives of the Utility’s strategic plan. A Test Year results in average values that represent the “mid-point” of that five-year period. The Rate Plan provides a series of rate changes over the five-year period; it is critical that the entirety of the rate adjustments be reviewed collectively, as the intent is to achieve specific financial and policy objectives throughout the Five-Year Rate Plan period (Rate Plan period).

## **Rate Design Objectives/Rate Making Principles**

A rate study should culminate in a set of proposed rate designs, in which the cost recovery mechanisms (rates and charges) for each customer class are established. Rates and charges are designed such that the total revenue needed for the system will be recovered in an equitable manner that is consistent with the results of analyses conducted in the Study. In addition, rate design considers and reflects RPU's overall revenue stability for the utility (and customer classes), its historical rate structures in place, policy considerations for conservation and energy efficiency, competitiveness with neighboring utility systems, as well as legal requirements and other energy-related policies established by the City Council. The following (Table ES-1) provides a list of RPU's electric rate making principles, with the specific application identified for this Study and the Five-Year Rate Plan.

**Table ES-1**  
**RPU Policy Goals and Five-Year Rate Plan**

<b>RPU Rate Making Principles</b>	<b>Five-Year Electric Rate Plan – Implementation</b>
Achieve full recovery of costs	Rates designed to recover projected Revenue Requirements over Study period
Equitably allocate costs across and within customer classes	Increase/implement fixed cost recovery mechanisms to align rate structures with costs
Encourage efficient use of water and electricity	Design rates to discourage overuse and reward efficiency
Provide rate stability	Maintain consistency between rates within each year of the Study period
Offer flexibility and options	Reduce rate-related bill impacts for customers transitioning between classes
Maintain rate competitiveness in region	Consider/mitigate rate-related impacts to all customers including low use customers
Be simple and easy to understand	Maintain simplicity of rate structures and components of existing rate structures, as appropriate

Section 6 of this Report provides additional detail on RPU's Rate making principles.

## **Summary of Revenue Needs**

The required revenue for RPU for each of the years of the Five-Year Rate Plan developed by RPU in its Financial Pro Forma Model is provided in Table ES-2. Additionally, Table ES-2 includes a comparison of the total revenues generated by existing rates (current as of 2023) for the system. The differences between these two values represent the necessary rate adjustments for RPU to continue to provide safe and reliable power to the citizens and business of the City and results in a cumulative shortfall of approximately \$305.9 million.



**Table ES-2**  
**Revenue Requirement and Revenue for Study Period (\$000)**

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Total</b>
Revenue Requirement	\$362,009	\$388,817	\$418,591	\$441,832	\$456,150	\$2,067,400
Revenue from Customers <sup>(1)</sup>	\$343,699	\$347,316	\$351,864	\$356,678	\$361,988	\$1,761,545
<b>Difference <sup>(2)</sup></b>	<b>\$(18,310)</b>	<b>\$(41,501)</b>	<b>\$(66,727)</b>	<b>\$(85,155)</b>	<b>\$(94,162)</b>	<b>\$(305,855)</b>

(1) Based on existing rates (FY 2023) and RPU projections for load growth over Five Year Rate Plan period.

(2) Totals may not add due to rounding.

The Revenue Requirement represents the entire annual revenue anticipated to be needed by RPU and includes its projections for power production (and purchases), on-going operations and maintenance (O&M) expenses for all of its functions, as well as projections for debt service, capital (funded by rates), transfer to the general fund, and reserves (per RPU's reserve policy). The revenue needed is offset by "Other Revenues," which includes transmission revenues, interest income, and other non-rate revenue. A categorization by functional areas of the Revenue Requirements for the Five-Year Test Year is provided in Table ES-3.

**Table ES-3**  
**Revenue Requirement by Function (\$000)**

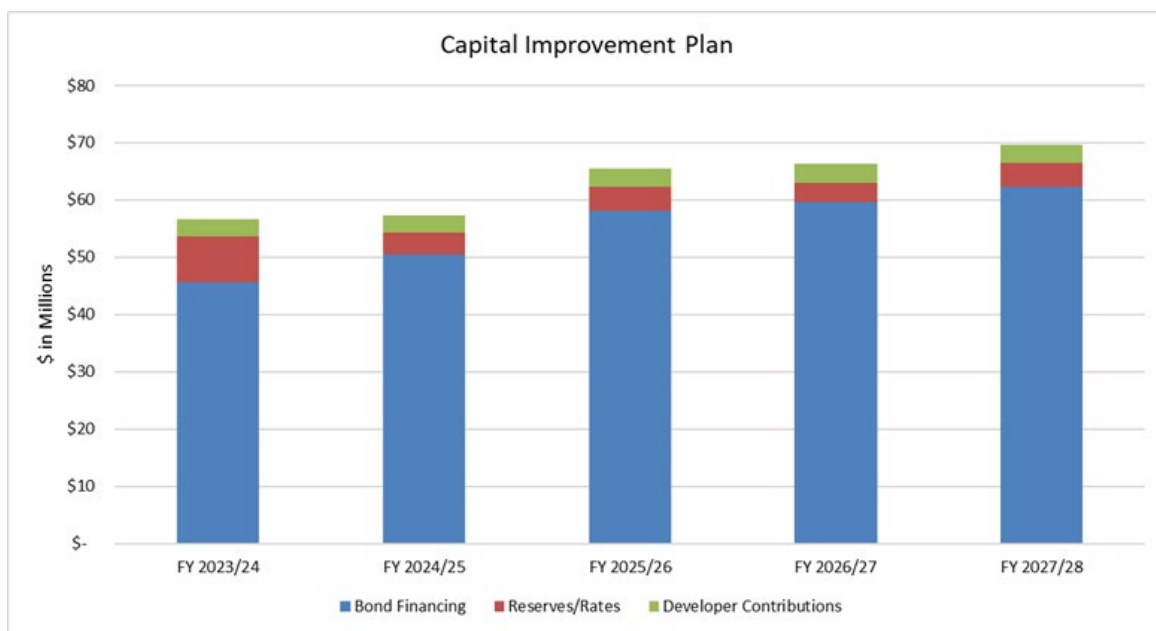
<b>Function</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
Production O&M	\$177,438	\$169,782	\$175,700	\$178,480	\$188,399
Transmission O&M	64,651	66,913	69,137	71,613	47,543
Distribution O&M	21,359	22,181	23,099	23,846	24,597
Customer O&M	9,397	9,759	10,162	10,491	10,821
Administrative and General O&M	41,715	43,321	45,113	46,573	48,039
<b>Total O&amp;M</b>	<b>\$314,560</b>	<b>\$311,956</b>	<b>\$323,211</b>	<b>\$331,004</b>	<b>\$319,400</b>
Debt Service	63,000	66,087	69,441	78,260	75,784
Transfer to General Fund	45,419	45,334	48,505	52,025	54,799
Capital Funded by Rates	4,071	4,290	4,194	3,502	4,038
Allocation to (Use of) Reserves	(19,019)	8,445	22,540	28,980	28,212
(minus) Other Revenues	(46,030)	(47,265)	(49,235)	(51,840)	(25,947)
<b>Net Revenue Requirement</b>	<b>\$362,001</b>	<b>\$388,847</b>	<b>\$418,656</b>	<b>\$441,931</b>	<b>\$456,286</b>

Source: RPU Financial Pro Forma Model and COS Model. Note, numbers may not add due to rounding.

As is typical with most utilities, the production function (generation or purchasing) of electricity is the largest functional element. The debt service estimated for the Test Year includes existing debt service (for outstanding bonds) and new debt service. RPU's Financial Pro Forma Model includes a Capital Improvement Plan of approximately \$316 million over the Rate Plan period. Of the \$316 million Capital Improvement Plan, \$276 million in CIP is projected to be funded with bond proceeds during the Five-Year Rate Plan, the remainder is to be funded by a combination of rate revenue, reserves and contributions from developers. The Revenue Requirement off-set (reduction) from other revenues included in Table ES-3 is mainly interest income and transmission revenue from the California Independent System Operator (CAISO) wholesale market.

### Capital Improvement Program

RPU's investment plan includes a Capital Improvement Plan (CIP) that extends for 10 years and relates to the rehabilitation and replacement of existing infrastructure, procurement of future power supply, and employing advanced technology to provide more efficient and better customer service. The CIP will be funded through a combination of contributions (provided by developers/customers), rates, reserve funds, and debt financing (bond issuances). The sources of funding for the first five years of the CIP are shown in Figure ES-1. RPU intends to utilize reserves during the initial funding of its capital plan, which will be replenished with proceeds from bonds issued during the Five-Year Rate Plan.



Note: The figure excludes Riverside Transmission Reliability Project capital costs which are funded separately by Reliability Charge revenues.

Figure ES-1. Capital Funding Sources for Utility CIP (\$000)

### Reserve Policy

RPU has developed a robust reserve policy, which is designed to promote fiscal sustainability, minimize borrowing costs, and provide a source of emergency funds for unforeseen events. The reserve policy defines the restricted reserves, designated reserves, and undesignated reserves, while also setting the overall minimum and maximum undesignated reserve levels. Detailed information on each specific risk category is provided in Section 3 of this Report. Table ES-4 shows the projected undesignated reserve minimum and maximum levels for each year of the Study period.

**Table ES-4**  
**RPU Projected Undesignated Reserve Levels (\$000)**

RPU Reserve Policy	Target	FY Ending				
		2024	2025	2026	2027	2028
Total	Minimum	\$174,771	\$183,088	\$200,271	\$205,171	\$204,714
	Maximum	\$269,177	\$282,619	\$306,956	\$315,673	\$313,983
	Line of Credit	\$35,000	\$35,000	\$34,000	\$34,000	\$34,000

RPU Pro Forma Financial Model

## Financial Pro Forma Model vs. Cost of Service Model

RPU has developed its Financial Pro Forma Model to provide a high-level assessment of the revenue projections by customer class and the total expenses for the utility, including its CIP investments and how they will be funded. Revenue projections for the Financial Pro-Forma Model are based on total existing revenue by class and are summed for the system; the results are a “system-wide” rate increase to arrive at a revenue increase necessary for RPU to fund its future expenses and investments (the Financial Pro Forma Model does not consider changes to rate structures). The COS Model is a detailed analysis of RPU’s costs and assigns those costs to the customer classes based on standard industry accepted principles and methodology.

The COS Model is designed to recover the revenue requirements from RPU’s customer classes over the Five-Year Rate Plan. The average revenue to be collected from RPU’s customers during this period aligns with the average revenue developed by the Financial Pro Forma Model.

## Cost of Service Process

The COS process is an industry accepted framework that assigns costs to customer classes. This process determines the “cost to serve” each customer class within a utility. Electric utility costs are typically characterized as either fixed or variable; fixed costs are those that do not change with the production of electricity, whereas variable costs are directly related to the amount of electricity produced and/or purchased. These costs are typically further characterized as those that are demand-based, customer-based, and energy-based.

## Demand-based Costs

Demand-based costs for electric utilities are fixed costs that are related to the existing and future investments made to produce, transmit, and deliver power from the generation resources to its customers. For RPU, these costs include the debt service associated with its generation, transmission, and distribution assets, as well as a portion of its contracts for purchased power. The labor and materials associated with the O&M and administration of these systems is also a demand-based cost, as the labor costs are typically fixed in the short-term (budget cycle). In the short-term, fixed costs do not change and

represent the on-going costs to meet the needs of the utility. Fixed costs are allocated primarily to the demand in the COS process because they are designed to support the system as a whole. This means that as a result of the COS process, these costs are assigned based on the electric demand (measured in kilowatts, or kW) that a specific customer or customer class places on the system. RPU, like most utilities, has a cost structure that is highly fixed, which is typical of highly capital-intensive entities.

### Customer-based Costs

Customer-based costs for electric utilities are fixed costs as well, these are costs incurred in direct support of the customers served by a utility. For RPU, this includes the costs associated with the labor, equipment, and investments for customer accounting, billing, and customer assistance (call centers). Additionally, a portion of administrative and general (A&G) costs are allocated to the customer-related costs, as they are designed to support this function for RPU. During the COS process, these costs are allocated by the number of customers within a class.

### Energy-based Costs

Energy-based costs for electric utilities are typically variable costs that change with the changes in electric load. The primary example of energy-rated costs for RPU are its fuel and purchased power costs. During the COS process, these are allocated to the customer classes by the amount of energy they are projected to utilize within a selected period of time (during the Test Year).

### Existing Rate Structures and Fixed Cost Recovery

RPU's existing rate structures vary by the customer class for which they are designed. All major customer classes include an energy component (\$/kilowatt-hour or kWh) and a Reliability Charge (\$/month), as well as applicable taxes and surcharges. Most customer classes include a customer component (in \$/ per month), and some customer classes include a demand component (\$/kW). Residential and small-commercial customers (referred to as Domestic and Commercial – Flat customers by RPU), do not have a demand charge on their bill; rather the fixed costs associated with demand-related costs are recovered in part by the Reliability Charge (for allocated portion of specific project costs), and the energy charge. The RPU Commercial – Demand and the Industrial Time-of-Use (TOU) customer classes include a demand component in their existing rate structures.

RPU's Reliability Charge recovers fixed costs associated with the Riverside Transmission Reliability Project, which is a second point of interconnection to the regional grid, and the Riverside Energy Resource Center internal generation units, which provide reliability and are used to meet summer peaking needs. The costs associated with these investments are categorized as demand-related costs in the COS analysis for the purposes of this Study.

Consistent with its rate making principles, RPU has expressed an interest in increasing the portion of fixed cost recovery in its rates. This is proposed due to the existing "misalignment" in RPU's rate structures compared to its costs. In an era of constant load growth, the recovery of fixed costs through variable rates (energy rates) was commonplace in the industry. However, RPU and many other utilities in California and elsewhere, have experienced reductions in customer energy consumption and demand due to increases in energy efficiency, conservation, and customer self-generation. As sales decrease, but costs remain the same (or increase), the level of fixed cost recovery has become critical. As proposed in its Five-Year Rate Plan, RPU intends to address the level of fixed cost recovery by increasing the fixed components (charges) of existing rate structures while adjusting the energy-only portion of its rates.



The results of this Study indicate that the Test Year COS-based costs include a customer charge for the Domestic class that is approximately \$16.69/month, a demand rate of approximately \$24.57/kW of demand, and an energy rate of approximately \$0.0863/kWh, as indicated in Table ES-5. All customers, including Domestic, place a demand on the system through their use of electricity (electric load). The peak electric load (the highest electricity usage during one hour of the month) is referred to as the peak demand of that customer. Demand is measured in kW; most commercial customers, including Commercial – Demand and Industrial TOU customers, have meters that measure the peak demand and are billed for that usage (billed demand). However, Domestic customers and small commercial customers (RPU’s Commercial – Flat customers) do not have demand meters. Therefore, demand-related costs are recovered in the energy portion of their bill (i.e. they are not billed on a demand basis), the customer charge (\$/customer), the Reliability Charge and the Network Access Charge (NAC).

For the Domestic class, this means that the costs to serve each customer is equal to \$16.69/month; however, RPU’s existing rate structure includes a charge of \$12.06/month for this service. Therefore, the remaining customer-related costs are currently included in the energy rate. Additionally, it costs RPU approximately \$24.57 per kW of demand to serve each Domestic customer; a portion of these costs are also recovered in the existing energy rates. RPU’s Reliability Charges and NAC recover fixed costs that are included in the \$24.57/kW demand calculation. RPU’s COS based energy-related-costs are \$0.0863/kWh (not adjusted for tiered costs); however, as a result of a lower customer charge and no demand charge, the existing energy rate is higher than RPU’s “pure” energy costs. RPU’s energy rates are tiered to encourage conservation and equitably allocate costs incurred for higher demand; the more energy used by Domestic customer, the higher the “per unit” rate (\$/kWh).

Table ES-5 also includes a column titled “COS-Energy”; this data is based on the COS analysis and recognizes that Domestic customers are not charged on a demand basis (\$/kW). As indicated, Domestic customers do incur these costs; however, they are recovered from the energy rate (\$/kWh). Therefore, this table provides an “adjusted COS-based energy rate,” which includes appropriate demand costs and has been calculated to be approximately \$0.1979/kWh (not adjusted for the tiered structure). Note that the customer costs for this COS-Energy column are still \$16.69/month, compared to the existing rate of \$12.06/month.

**Table ES-5**  
**Domestic Rates**  
**(Existing and Cost of Service)**

Rate Component	Existing	COS	COS – Energy <sup>(1)</sup>
Customer (\$/month)	\$12.06	\$16.69	\$16.69
Demand (\$/kW)	--	\$24.57	--
Network Access Charge (\$/month) <sup>(2)</sup>			
Tier 1 (< or = 12 kWh Daily Average)	\$2.49		
Tier 2 (>12 - 25 kWh Daily Average)	\$5.97		
Tier 3 (>25 kWh Daily Average)	\$13.16		
Energy (\$/kWh) <sup>(3)</sup>			
Tier 1 (0–750 S; 0–350 W)	\$0.1102	\$0.0863	\$0.1979
Tier 2 (751–1,500 S; 351–750 W)	\$0.1753	\$0.0863	\$0.1979
Tier 3 (>1,500 S; >750 W)	\$0.1988	\$0.0863	\$0.1979
Reliability Charge (\$/month) <sup>(4)</sup>			
Small Residence (<100 Amp)	\$10.00	--	--
Medium Residence (101–200 Amp)	\$20.00	--	--
Large Residence (201–400 Amp)	\$40.00	--	--
Very Large Residence (>400 Amp)	\$60.00	--	--

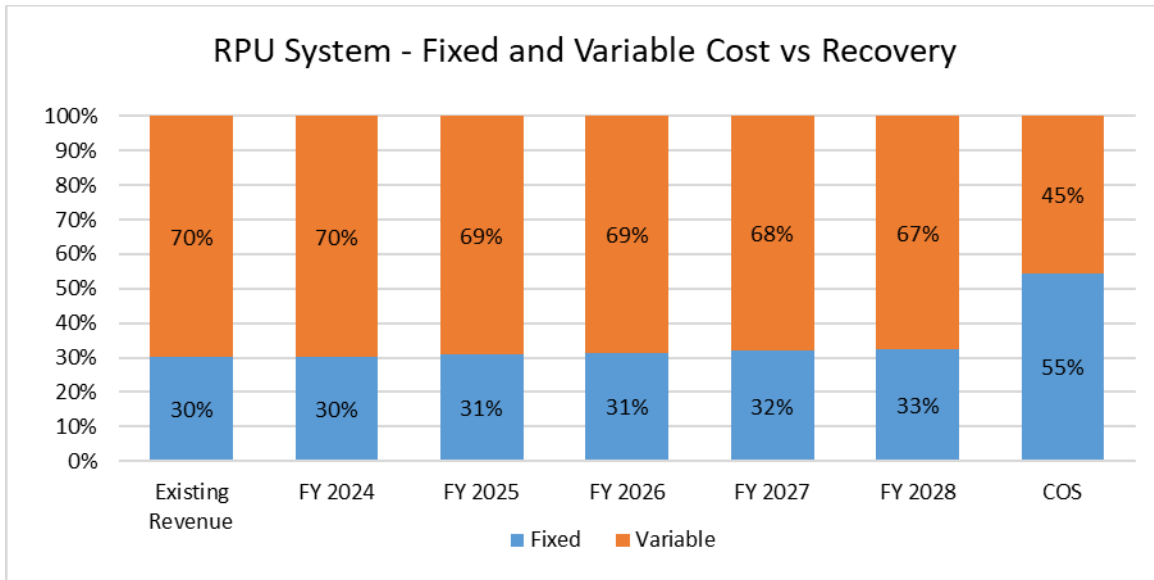
(1) Assumes no Demand Charge and bundles demand-related costs within the Energy Charge

(2) Network Access Charge is tiered by the Daily Average kWh Usage for the month.

(3) The tiered energy rates are the same for summer/winter (S/W); however, the characteristics of the tier change with the season.

(4) The Reliability Charge varies by the size of the customer (measured by the electric panel in Amps), and the costs are included in the Demand COS Charge.

Figure ES-2 provides a summary of the fixed and variable cost recovery for the RPU system. Fixed cost recovery includes revenue from the customer charge, the Reliability Charge, Network Access Charge (NAC) (see text below), and demand charges. Variable cost recovery includes revenue from the energy charge. Revenues from the public benefits charge, taxes, and other fees are not included in this analysis.



**Figure ES-2. Fixed and Variable Cost Recovery for RPU System**

The values for existing revenue and FY 2024–FY 2028 represent the cost recovery from the current and proposed RPU rates, as described herein. RPU is proposing to gradually transition its rate structures to increase its fixed cost recovery during the Rate Plan; however, it does not plan to transition to full fixed cost recovery due to negative financial impacts to customers.

## Summary of Proposed Rates

Actual rate increases will vary by customer class and consumption levels; but, on average, the projected rate increases will result in annualized compounded average system revenue increases to meet future Revenue Requirements.

Why is this Study needed? RPU faces an income shortfall of about \$305.9 million if rates are not increased; reserve levels alone are not enough to avoid the need for increased revenues. Reducing reserve levels below minimum levels impacts financial metrics, which could result in a lower credit rating, thereby increasing its operating (borrowing) costs.

Tables ES-6 through ES-9 provide a summary of the proposed rates by Domestic, Commercial-Flat, and Industrial customer classes for the proposed rate plan. No changes to the Commercial-Demand rate are proposed. It should be noted that for all of the customer classes, there is no change proposed for the Reliability Charge.

**Table ES-6**  
**Existing and Proposed Rates – Domestic Customers**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$12.06	\$12.90	\$13.86	\$14.93	\$14.93	\$15.09
Network Access Charge (\$/month)						
Tier 1 (or < = 12 kWh Daily Average)	\$2.49	\$3.19	\$3.89	\$4.60	\$5.24	\$5.69
Tier 2 (>12 - 25 kWh Daily Average)	\$5.97	\$7.44	\$8.91	\$10.38	\$11.85	\$12.65
Tier 3 (>25 kWh Daily Average)	\$13.16	\$15.32	\$17.48	\$19.64	\$21.80	\$23.00
Energy Charge (\$/kWh)						
Tier 1 (0–750 S; 0–350 W)	\$0.1102	\$0.1179	\$0.1266	\$0.1364	\$0.1364	\$0.1379
Tier 2 (751–1,500 S; 351–750 W)	\$0.1753	\$0.1880	\$0.2007	\$0.2134	\$0.2261	\$0.2388
Tier 3 (>1,500 S; >750 W)	\$0.1988	\$0.2127	\$0.2285	\$0.2462	\$0.2462	\$0.2488
Reliability Charge (\$/month) <sup>(1)</sup>						
Small Residence (<100 Amp)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Medium Residence (101–200 Amp)	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Large Residence (201–400 Amp)	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Very Large Residence (>400 Amp)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) No change to the Reliability Charge is proposed for this class.



**Table ES-7**  
**Existing and Proposed Rates by Commercial – Flat Class**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$20.50	\$21.12	\$21.96	\$22.95	\$23.98	\$24.94
Network Access Charge (\$/month)						
Tier 1 (0–500 kWh)	\$3.35	\$3.45	\$3.59	\$3.75	\$3.92	\$4.08
Tier 2 (501–1,500 kWh)	\$9.50	\$9.79	\$10.18	\$10.64	\$11.12	\$11.56
Tier 3 (1501–3000 kWh)	\$16.89	\$17.40	\$18.10	\$18.91	\$19.76	\$20.55
Tier 4 (>3000 kWh)	\$40.63	\$41.85	\$43.52	\$45.48	\$47.53	\$49.43
Energy Charge (\$/kWh)						
Tier 1 (0-15,000 kWh)	\$0.1486	\$0.1531	\$0.1592	\$0.1664	\$0.1739	\$0.1809
Tier 2 (>15,000 kWh)	\$0.2270	\$0.2338	\$0.2432	\$0.2541	\$0.2655	\$0.2761
Reliability Charge (\$/month) <sup>(1)</sup>						
Tier 1 (0-500 kWh)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Tier 2 (501–1,500 kWh)	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Tier 3 (>1,500 kWh)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) No change to the Reliability Charge is proposed for this class.

**Table ES-8**  
**Existing and Proposed Rates by Commercial – Demand Class**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10
Network Access Charge (\$/kW)	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75
Energy Charge (\$/kWh)						
Tier 1 (0-30,000 kWh)	\$0.1242	\$0.1242	\$0.1242	\$0.1242	\$0.1242	\$0.1242
Tier 2 (>30,000 kWh)	\$0.1360	\$0.1360	\$0.1360	\$0.1360	\$0.1360	\$0.1360
Demand Charge (\$/kW)						
First 15 kW	\$160.95	\$160.95	\$160.95	\$160.95	\$160.95	\$160.95
All excess kW	\$10.73	\$10.73	\$10.73	\$10.73	\$10.73	\$10.73
Reliability Charge (\$/month) <sup>(1)</sup>	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00

(1) No rate changes are proposed for this class.

**Table ES-9**  
**Existing and Proposed Rates by Industrial TOU Class**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$659.88	\$686.28	\$713.73	\$742.28	\$760.84	\$776.06
Network Access Charge (\$/kW)	\$2.89	\$3.87	\$4.85	\$5.83	\$6.81	\$7.77
Low Voltage						
Network Access Charge (\$/kW)	\$1.71	\$2.24	\$3.22	\$4.20	\$5.18	\$6.14
High Voltage						
Energy Charge (\$/kWh)						
On-Peak	\$0.1154	\$0.1197	\$0.1245	\$0.1295	\$0.1314	\$0.1340
Mid-Peak	\$0.0946	\$0.0981	\$0.1020	\$0.1061	\$0.1077	\$0.1099
Off-Peak	\$0.0808	\$0.0838	\$0.0872	\$0.0907	\$0.0921	\$0.0939
Demand Charge (\$/kW)						
On-Peak	\$7.38	\$7.66	\$7.97	\$8.29	\$8.41	\$8.58
Mid-Peak	\$3.69	\$3.83	\$3.98	\$4.14	\$4.20	\$4.28
Off-Peak	\$1.85	\$1.92	\$2.00	\$2.08	\$2.11	\$2.15
Reliability Charge (\$/month) <sup>(1)</sup>						
<= 100 kW	\$350	\$350	\$350	\$350	\$350	\$350
101-150 kW	\$750	\$750	\$750	\$750	\$750	\$750
151-250 kW	\$900	\$900	\$900	\$900	\$900	\$900
251-500 kW	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
501-750 kW	\$1,850	\$1,850	\$1,850	\$1,850	\$1,850	\$1,850
> 750 kW	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650

(1) No change to the Reliability Charge is proposed.

Further discussion of the proposed rates is provided in Section 6 of this Report. However, the proposed rates are designed to fully recover RPU's Revenue Requirement on average over the Study period. Rate adjustments for the "other" customer classes are also in Section 6 of this Report.

## RPU without Rate Adjustments

RPU's operations and needed investments cannot be sustained without rate adjustments. Rates must be adjusted to more accurately reflect the high fixed costs relative to the variable cost structure. If rates are not adjusted, RPU will not be able to fund its future investments, its increased operating costs, and will fail to maintain its strong financial metrics. RPU's existing reserves are not sufficient to pay for the planned investments. Additionally, drawing down on its reserves will also lead to higher borrowing costs for the City, as a result of the anticipated negative impacts to its credit rating.

# Section 1

## INTRODUCTION

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### Introduction

Riverside Public Utilities (RPU) is a municipal public utility owned by the City of Riverside, California (City) that provides power to the citizens of the City. RPU has been providing efficient, reliable service to the City since 1895, and is committed to providing the highest quality electric service at the lowest possible rates to benefit the community.

The City has developed a comprehensive strategic planning effort called “Envision Riverside 2025” to support its mission of providing high quality municipal services to ensure a safe, inclusive, and livable community. As part of this strategic effort, the City has defined several aspirational descriptions that envision Riverside in 2025, several of which are related to RPU and its operations. These include those regarding the environment as “renewable, and stewarded,” the Riverside economy as “growing, fiscally secure, equitable, innovative, and green,” and the community as “well-maintained, safe, and engaged.” These Envision Riverside 2025 efforts also developed several cost-cutting threads which are themes woven into the planning effort and which are reflected in its outcomes. These cost-cutting threads include “Community Trust,” “Equity,” “Fiscal Responsibility,” “Innovation,” and “Sustainability and Resiliency.” These themes are embedded in the City’s strategic priorities within its planning efforts. Of the six strategic priorities identified by the City, there are two primary areas, each with their own specific goals, for which RPU has been assigned responsibility. These are the strategic priorities of “Environmental Stewardship” and “Infrastructure, Mobility and Connectivity.”

Environmental Stewardship is defined in part within Envision Riverside 2025 as “Champion proactive equitable climate solutions . . . to ensure clean air . . . and a resilient green new economy for current and future generations.” Specific goals within this priority that are directly related to RPU’s electric operations include those related to “decreasing Riverside’s carbon footprint . . . to achieve 100% zero carbon electricity production by 2040 while ensuring safe, reliable and affordable energy for all residents.” The “Infrastructure, Mobility and Connectivity” strategic priority is defined, in part, as “ensure safe, reliable infrastructure that benefits the community and facilitate a connection between people, place and information.”

Achieving the goals of the specific strategic objectives assigned to RPU, along with RPU’s ongoing commitments, capital planning efforts, and other financial responsibilities, results in an increased projection of costs for the utility to operate, maintain, and invest in its current and existing infrastructure. Current estimates of projected increases in electricity usage at existing rates are insufficient to cover these projected costs.

This Electric Cost of Service and Rate Design Study (Study) addresses RPU’s need for increased retail rate revenue to meet projected costs. This Study determines the basis for cost allocations between customer classes. Additionally, this Study considers existing rate trends of other utilities in similar situations to construct new rate designs that meet future revenue needs in an environment of increased energy efficiency, energy conservation, regulatory and environmental uncertainty, and customer self-generation.

The process of conducting a cost of service (COS)/rate design analysis generally proceeds as follows:

## Section 1

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1. Establish the Revenue Requirement – determine the total revenues the utility must collect over a specified period of time to serve its customers, maintain its debt service obligations, invest in its system, and provide additional funds required by fiscal and reserve policies, as appropriate. The period of time covered by the Revenue Requirement (as well as the rates) is defined as the Test Year.
2. Functional Unbundling – an electric utility can be thought of as four major business units or functions. The Functional Unbundling divides the Revenue Requirement into these business units by examining the underlying costs and why they are incurred. These functions include:
  - a. Production
  - b. Transmission
  - c. Distribution
  - d. Customer service
3. Classify Costs Within Functional Area – costs are classified based on the underlying nature of these costs, or what is driving each cost category, within each functional area. Classes of costs include system demand, energy consumptions, the number of customers being serviced, or costs that are directly attributed (or allocated) to a specific class or customer.
4. Allocation of Costs across Customer Classes – based on the customer usage characteristics of the system, allocate the classified costs to customer classes, and determine the COS for the classes.
5. Design Rates – rate design is based on a combination of analysis of the customer class Revenue Requirements (the allocated share of the system costs) and policy decisions.

In 2021, the City contracted with NewGen Strategies and Solutions, LLC (NewGen) to provide a Study to evaluate RPU’s projected costs, allocate costs to their customer classes, and assist in the recommended changes to their retail rates.

## Schedule

The retail rates proposed herein will be conceptually presented to the City Council, the RPU Board, and community groups before being presented to the City Council and the RPU Board for approval. For the purposes of this Report, it is assumed that the recommended series of rate changes would be effective January 1, 2024, and January 1 of the following four years ending in 2028.

## Rate Design Objectives/Rate Making Principles

RPU considered a variety of factors in the development of their recommended rates, including a review of their rate making principles. Rate making principals are a common element especially in municipally owned utilities as they provide overall guidance to how the City sets prices for its services. A critical factor included in rate making principles is that rates and charges are designed such that the total Revenue Requirement of the system will be recovered from customers, and that rates are designed in an equitable manner consistent with the results of the Study. In addition, RPU carefully considered the overall revenue stability for the electric utility (and its customer classes), the historical rate structures in place, policy considerations for conservation and energy efficiency, and competitiveness with neighboring utility systems, as well legal requirements and other energy-related policies established by the City Council during the electric rate design. The following Table 1-1 provides a list of RPU’s policy goals related to its electric and water rate design, with the specific application identified for this Study and the Five-Year Rate Plan.



**Table 1-1**  
**RPU Policy Goals and Five-Year Rate Plan**

<b>RPU Ratemaking Principles</b>	<b>Five-Year Electric Rate Plan – Implementation</b>
Achieve full recovery of costs	Rates designed to recover projected Revenue Requirements over Study period
Equitably allocate costs across and within customer classes	Increase/implement fixed cost recovery mechanisms to align rate structures with costs
Encourage efficient use of water and electricity	Design rates to discourage overuse and to reward efficiency
Provide rate stability	Maintain consistency between rates within each year of the Study period
Offer flexibility and options	Reduce rate-related bill impacts for customers transitioning between classes
Maintain rate competitiveness in region	Consider/mitigate rate-related impacts to all customers including low use customers
Be simple and easy to understand	Maintain simplicity of rate structures and components of existing rate structures, as appropriate

Additional detail on RPU’s Rate Policy/Objectives is provided in Section 6 of this Report.

## **Riverside Five-Year Rate Plan**

The retail rates proposed herein include a Five-Year Rate Plan, which is intended to achieve the rate objectives, as defined herein, throughout the period (Rate Plan period), beginning in fiscal year (FY) 2024 and running through FY 2028. The Five-Year Rate Plan is intended to be an all-inclusive plan; if only partial years of the plan are approved, RPU may not achieve its rate objectives. Proposed rates for the “major” customer classes are provided in the Report; rates for the other or “ancillary” rate classes are provided in Appendix A to this Report. Detailed information that supports the projected costs, cost allocations, and the development of the retail rates is provided in the Technical Appendix (Appendix B to this Report).

The proposed rates are designed to recover the Revenue Requirement over the projected period and are driven by the proposed investments, expenses, and other financial needs of the system. The proposed rates recognize the potential financial impacts to customers and are designed to achieve rate stability (in terms of year-to-year changes in the rates). Therefore, the rate plan described herein uses a “gradual” approach to achieving the goals and objectives of RPU by the end of the proposed Rate Plan period.

The changes in rates and rate structures support the equitable cost allocation between customer classes, which includes proposed increases in the fixed cost recovery rate components of each customer class rate tariff. The Five-Year Rate Plan promotes rate stability by not dramatically altering rates for each year of the Study. Because this gradual approach is phased-in over the Study period, the exact annual total system revenue for each year derived from the COS analysis does not align with the exact annual total revenue in the Financial Pro Forma Model. The result of the proposed changes to RPU’s retail rates in the COS analysis are projected revenues that will support RPU as it moves forward with its investments into the future.

## Section 1

Table 1-2 provides a summary of the debt service coverage calculation utilizing the COS Model revenue values applied to the Financial Pro Forma Model. RPU's Financial Pro Forma targets a debt service coverage of 2.00, while maintaining RPU's reserve policy target minimum debt service coverage ratio of 1.75 (calculated as the ratio of estimated net revenues available for debt service divided by maximum annual debt service) for financial planning purposes. The projected debt service coverage ratios range from 1.99 to 2.42, and average 2.21 over the Study period.

**Table 1-2**  
**Financial Metrics for Study Period (\$000)**

Category	FY Ending				
	2024	2025	2026	2027	2028
Projected Retail Revenue (COSA)	\$362,738	\$384,785	\$410,158	\$432,613	\$451,226
Projected Other Revenue <sup>(1)</sup>	\$59,200	\$56,831	\$72,118	\$73,407	\$47,084
Expenses, Reserves, other Obligations	\$299,332	\$307,177	\$325,092	\$331,747	\$318,852
Net Revenues Available for Debt Service	\$122,605	\$134,439	\$157,183	\$174,272	\$179,457
Debt Service <sup>(2,3)</sup>	\$61,607	\$64,709	\$68,008	\$76,604	\$74,126
Debt Service Coverage <sup>(4)</sup>	1.99	2.08	2.31	2.27	2.42

(1) For purposes of calculating Debt Service Coverage, RPU includes contributions for greenhouse gas allowances and Contributions in Aid of Construction. See text for details.

(2) For purposes of calculating Debt Service Coverage, the Debt Service is limited to the amount due in any given year for Revenue and Pension Obligation Bonds. This debt does not include capital lease, change in interest payable, and general fund allocation (which is included in the Revenue Requirement in Table ES-3).

(3) Net of Build America Bonds Treasury Credit.

(4) Ratio of Net Revenues Available for Debt Service/Debt Service.

## RPU Financial Projections

The Revenue Requirement for each of the five years of the Study Period was developed by RPU in its Financial Pro Forma Model as provided in Table 1-3. Additionally, Table 1-3 includes a comparison of the total revenues generated by rates established in January 1, 2023, for the system. The difference between these two values represents the necessary rate adjustments for RPU to achieve the investments, maintenance objectives, and other policies established by the City, and represents a cumulative revenue shortfall of approximately \$306 million.

**Table 1-3**  
**Revenue Requirement and Revenue for Study Period (\$000)**

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Revenue Requirement	\$362,009	\$388,817	\$418,591	\$441,832	\$456,150	\$2,067,400
Revenue from Customers <sup>(1)</sup>	\$343,699	\$347,316	\$351,864	\$356,678	\$361,988	\$1,761,545
<b>Difference <sup>(2)</sup></b>	<b>(\$18,310)</b>	<b>(\$41,501)</b>	<b>(\$66,727)</b>	<b>(\$85,155)</b>	<b>(\$94,162)</b>	<b>(\$305,855)</b>

(1) Utilizing existing 2023 rates, assuming no adjustments for elasticity.

(2) Totals may not add due to rounding.

## RPU Study Test Year

The Test Year for this Study was determined to be FY 2024 through FY 2028 (RPU's FY is from July 1 through June 30; all references are to FY unless otherwise noted). A Test Year results in an average annual value that represents the "mid-point" of that five-year period; however, due to anticipated growth of system sales, the mid-year (FY 2026) does not necessarily represent the median values of the Test Year. The Five-Year Rate Plan provides a series of rate changes over the five-year period; it is critical that the entirety of the five-year rate adjustments be reviewed collectively, as the intent is to achieve specific financial and policy objectives at the end of the Rate Plan period.

RPU serves retail electricity to a variety of customer classes, including residential (referred to herein as Domestic), commercial, industrial, street lighting, and others. Additionally, RPU serves City load under a series of separate tariffs. A summary of the rate classes, their existing rate revenues, and their allocated Test Year Revenue Requirement is provided in Table 1-4.

**Table 1-4**  
**Existing Test Year Rate Revenues vs. Test Year Revenue Requirements (\$000)**

<b>Rate Class</b>	<b>Test Year Existing Rate Revenues <sup>(1)</sup></b>	<b>Test Year Revenue Requirement</b>	<b>Difference</b>
Domestic	\$138,817	\$163,158	\$24,340
Commercial – Flat	\$48,459	\$54,403	\$5,943
Commercial – Demand	\$32,173	\$29,127	(\$3,045)
Industrial TOU	\$118,918	\$150,853	\$31,936
Street Lighting <sup>(2)</sup>	\$4,867	\$5,787	\$920
Other <sup>(3)</sup>	\$8,950	\$10,493	\$1,543
<b>Total <sup>(4)</sup></b>	<b>\$352,185</b>	<b>\$413,821</b>	<b>\$61,637</b>

(1) Based on existing rates and Test Year (five-year average billing determinants).

(2) Street Lighting includes Customer Owned and Department Owned.

(3) Includes city rates, traffic signals, and agricultural pumping.

(4) Totals may not add due to rounding.

The analysis presented in Table 1-4 indicates that the Domestic, Commercial-Flat, Industrial Time-of-Use (TOU), and Other class revenues are not sufficient to meet their respective Test Year Revenue Requirements. The "Other" class primarily consists of City load, as well as minor contributions from traffic signals and agricultural pumping. This analysis suggests that existing rate revenue for the Street Lighting customer class is slightly less than their Test Year Revenue Requirement. The Commercial – Demand customer class revenues are slightly in excess of their projected Test Year Revenue Requirement.

The value of the difference between the total Test Year Existing Rate Revenue and the Test Year Revenue Requirement represents an "average" year (based on the Test Year concept, as discussed). During the course of the Five-Year Rate Plan, it is expected that some customers' load (sales) will increase, as discussed in Section 2. Therefore, the average revenue difference for the Test Year will equal the shortfall identified in Table 1-4 when applied to the changes in customer usage characteristics.

### Test Year/Audited Year

As indicated, the Test Year for RPU was determined to be within the period from FY 2024 to FY 2028, based on unaudited projections provided in the RPU's Pro Forma Financial Model. For the purposes of this Study, audited FY 2021 values were utilized as the basis for financial information, with known and measurable changes provided by RPU to develop the Test Year values. The FY 2022 period was utilized to determine the underlying details of the customer usage statistics and estimates for class revenue were based on load projections provided by RPU and rates effective January 1, 2023.

### RPU Specific Rate Considerations

#### California Requirements/Proposition 26

As a municipal public utility, RPU must comply with a number of mandates and requirements enacted by the State of California (State), including a renewable portfolio standard (RPS), energy efficiency programs, public benefits charges, and others.

The voters in the State approved Proposition 26 on November 2, 2010. Proposition 26 amended Article XIII C of the State Constitution to expand the definition of "tax" to include "any levy, charge, or exaction of any kind imposed by a local government" with listed exceptions. By means of these exceptions, Article XIII C classifies several types of charges, in addition to property-related charges, that are not taxes, such as charges for specific services or benefits, regulatory charges and penalties.

Article XIII C's definition of "tax" includes the following exceptions: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

Proposition 26 also provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax; that the amount is no more than necessary to cover the reasonable costs of the governmental activity; and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity. This "fair and reasonable relationship" standard is supported by the COS approach.

#### Net Energy Metering Regulations

Net Energy Metering (NEM) legislation was passed by the State to stimulate private investment in renewable forms of electrical generation (Public Utilities Code section 2827 et seq.). California law imposed these requirements on investor-owned and publicly owned utilities. Under NEM legislation,

customers are able to receive compensation from their utility for excess energy that is returned to the electrical grid. Under NEM, customers are compensated for such excess energy at the utility's average cost of renewable energy. The NEM legislation provides that when a utility achieves 5% of its total capacity (in megawatts or MW) available at peak usage, it could differentiate such rates for new NEM customers.

RPU introduced changes to its NEM program referred to as the "Self-Generation Program" which were adopted by the City Council on May 10, 2022, and have been effective as of November 1, 2022. The primary results of these changes are that the compensation which customers receive for their excess energy is calculated at RPU's avoided cost of energy (ACOE); the manner in which excess energy is determined has changed; and there is a new requirement that Self-Generation customers be served on a time of use (TOU) rate schedule for certain customer classes. Customers in the Self-Generation Program are still able to reduce their load by off-setting RPU purchases with production from their on-site systems at applicable retail rates.

## **Report Outline**

The remaining sections of this Report provide a summary of the system and customer class characteristics (Section 2), RPU's Revenue Requirement (Section 3), the methods utilized for the cost allocation process (Section 4), the results of the cost allocation (Section 5), and the proposed rate design (Section 6). Appendix A provides a summary of the proposed rates for RPU's ancillary rate/customer classes. Appendix B provides a technical appendix of the analysis, data sources, and other supporting information utilized in the development of this Report.





## Section 2

# SYSTEM CHARACTERISTICS

### Introduction

RPU operates the Electric System as a vertically integrated utility providing service to virtually all electric consumers within the City's limits, which encompass 81.5 square miles. The City is the sole provider of electric service within its territory. RPU's power supply consists of electric generation facilities owned by the City, entitlements to other generation facilities, power purchase contracts, and open market purchases.

RPU had 99.2 circuit miles of sub-transmission and 1,351 circuit miles of distribution lines as of the FY ending June 30, 2022. Of the distribution lines, 821 circuit miles of underground lines are primarily in commercial and new residential areas. There are 16 substations within RPU's electrical system.

### Demand and Energy Requirements

The system peak for the FY ending June 30, 2022, was 576 megawatts (MW), which included providing service to 112,328 meters. Table 2-1 provides a summary of the system usage characteristics for RPU, including total retail customers, megawatt-hours (MWh) of electricity, and the total peak load (MW) for the Electric System during FY 2022, estimated for FY 2023, and for each of the projected years of the Test Year (FY 2024–FY 2028). The peak demand for the Test Year is projected to be lower than the peak demand for FY 2022 as the projections are adjusted for a “normal” weather year by RPU.

Table 2-1  
System Usage Characteristics

	FY Ending						
	2022	2023 <sup>(1)</sup>	2024	2025	2026	2027	2028
Total Meters	112,328	112,393	112,904	113,418	113,936	114,458	114,984
Total Energy (MWh) <sup>(2)</sup>	2,143,518	2,111,926	2,133,347	2,141,350	2,155,793	2,172,475	2,198,523
Peak Demand (MW) <sup>(3)</sup>	576	486	491	493	496	500	506

(1) Estimated for FY 2023.

(2) Energy projections for 2024–2028 on a Calendar Year Basis for System, includes losses and off-system sales. Updated in March 2022. 2022 represents actual energy and peak demand for FY 2022 (ending June 2022) based on RPU's billing database.

(3) Demand is projected from 2023 based on projected energy sales.

### Demand

Demand is a measurement of energy for a short period of time, typically an hour or a 15-minute interval. Demand is measured in kilowatts (kW) or in thousands of kW (1000 kW), which are reported as MW. A utility must be able to meet the demands of its systems, which represent the total hourly demands of its customers, at any given time. To meet these demands, utilities will typically invest in generation facilities

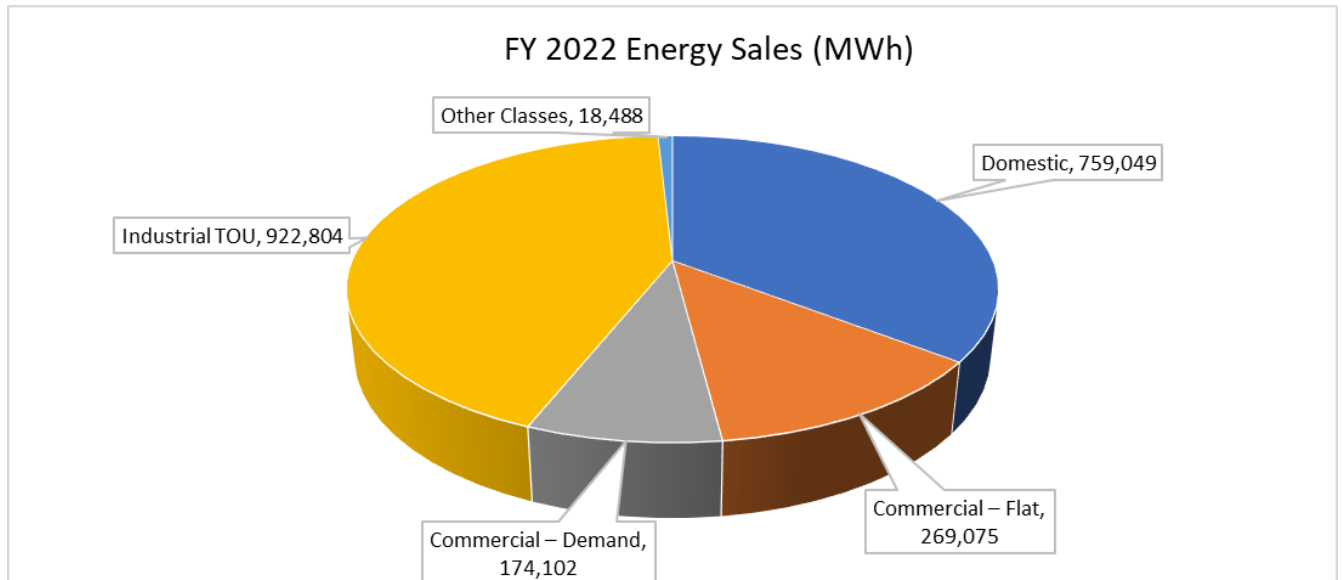
that are appropriately sized to meet the peak demand or purchase demand (in the form of capacity contracts) from the power market. Utilities must plan and invest for the system peak capacity, which may go unused during periods of low electrical use. For RPU, the system typically peaks in the months of June through September. During the non-summer months, there is a significant drop-off in system demand. The ambient temperature drives RPU's system peak; as outside temperatures increase, residential customers utilize their air conditioning units to provide relief. Therefore, from a cost causation perspective, the residential class is driving the majority of the system peak demand.

The peak demand for RPU for FY 2022 was approximately 576 MW, which occurred on June 27, 2022, at 4:00 p.m. The peak demand is often referred to as the "Coincident Peak" (CP) because it is the amount of total load from all customers collectively at the same time (coincident with each other). CP is an important tool utilized in allocating costs for a COS Study and is discussed further in Section 4 of this Report.

### Energy Sales

Energy is the demand that is measured over multiple hours. Energy is measured in kWh and is the product (and service) that most people associate with purchasing from their electric utility. A utility must provide energy to its customers in a reliable, continuous, and safe fashion. Energy is primarily instantaneous—it cannot be effectively stored in large amounts for later use. A utility will use the installed investment in generation (capacity or available demand) to produce energy, typically by burning fossil fuel (either gas or coal, depending on the resource) or with renewable resources (solar, wind, geothermal). Alternatively, a utility may purchase energy in the power market to meet its customers' load.

Figure 2-1 provides a representation of the total energy used by RPU's primary customer classes for FY 2022 based on analysis of their billing database for that period. Given the historically low energy usage and lack of meters, the street light classes (as well as City load, traffic lights, and agricultural load) are collectively included in the "Other Classes" category for the purposes of the system characteristics (Section 2).



**Figure 2-1. Total Energy Consumption by Customer Class for FY 2022 (000 kWh or MWh)**

Historical and projected energy sales by customer class are provided in Table 2-2 (for the major customer classes).

**Table 2-2**  
**Historic and Projected Energy Sales (000 kWh or MWh)**

	FY Ending						
	2022	2023	2024	2025	2026	2027	2028
Domestic	759,049	717,866	706,524	708,147	711,702	716,000	723,480
Commercial – Flat	269,075	271,892	278,210	279,645	281,919	284,465	288,086
Commercial – Demand	174,102	182,430	186,469	187,365	188,799	190,409	192,717
Industrial TOU	922,804	939,077	961,484	965,533	972,713	980,941	993,580
Other Classes <sup>(2)</sup>	18,488	17,502	18,363	18,363	18,363	18,363	18,363
<b>Total System <sup>(1,3)</sup></b>	<b>2,143,518</b>	<b>2,128,768</b>	<b>2,151,050</b>	<b>2,159,053</b>	<b>2,173,496</b>	<b>2,190,178</b>	<b>2,216,226</b>

(1) Projections include the projected impact associated with price elasticity; see text for discussion.

(2) Other classes include streetlights, traffic lights, and agricultural load.

(3) Total System sales excludes losses. Totals may not add due to rounding.

Actual energy sales in FY 2022 for the Domestic class and the RPU system were higher than those projected for FY 2024. One reason for this is because FY 2022 was an exceptionally hot summer period while projections for FY 2024 and beyond are based on normalized weather patterns. Additionally, FY 2022 domestic usage was influenced by coronavirus disease 2019 (COVID-19) related restrictions, the impacts of which are expected to be reduced in future years. Based on statistical analysis completed by RPU's ROSA Team, it is anticipated that total system load growth will increase over the course of the Test Year at a rate of approximately 0.75% per year.

In addition to normalizing for weather, the total projected energy sales have been adjusted for the anticipated effects of price elasticity. Price elasticity is an economic theory that suggests that when prices increase/decrease for any item, customers respond in an economic fashion by either purchasing more or less of that item. Price elasticity has been proven to exist for electricity sales. The RPU Financial Pro Forma Model includes estimates of price elasticity on its projections for energy sales. The impacts from the systemwide rate adjustments in the Financial Pro Forma Model have been incorporated into the customer class analyses for this Study, as presented in Table 2-2 and in the energy sales projections throughout this Report.

### Average Number of Meters by Customer Class

The average number of meters by major customer class served by RPU for the period of FY 2022 and projected for FY 2023 through FY 2028 is provided in Table 2-3.

**Table 2-3**  
**Historic and Projected Meters by Class**

	FY Ending						
	2022	2023	2024	2025	2026	2027	2028
Domestic	99,731	99,550	99,897	100,243	100,590	100,936	101,283
Commercial – Flat	10,942	10,934	11,075	11,218	11,365	11,515	11,668
Commercial – Demand	980	953	965	977	990	1,003	1,016
Industrial TOU	625	608	621	635	649	644	678
Other Classes <sup>(1)</sup>	50	53	53	53	53	53	53
<b>Total System <sup>(2)</sup></b>	<b>112,328</b>	<b>112,098</b>	<b>112,611</b>	<b>113,126</b>	<b>113,647</b>	<b>114,151</b>	<b>114,698</b>

(1) Other classes include streetlights, traffic lights, and agricultural load.

(2) Projected meters are the average monthly projected meters for each fiscal year.

## Customer Statistics

Meter statistics by major rate class for FY 2022 are provided in Table 2-4. As shown, the majority of the customers served by RPU are in the Domestic rate class; however, the Industrial TOU rate class has the largest share of the total annual energy sales.

**Table 2-4**  
**Actual Customer Usage Statistics for FY 2022**

	FY Ending 2022			
	Number of Meters	Percent of Total	Annual Sales (MWh)	Percent of Total
Domestic	99,731	88.79%	759,049	35.41%
Commercial – Flat	10,942	9.74%	269,075	12.55%
Commercial – Demand	980	0.87%	174,102	8.12%
Industrial TOU	625	0.56%	922,804	43.05%
Other Classes <sup>(1)</sup>	50	0.04%	18,488	0.86%
<b>Total System <sup>(2)</sup></b>	<b>112,328</b>		<b>2,143,518</b>	

(1) Other classes include streetlights, traffic lights, and agricultural load.

(2) Totals may not add due to rounding. Based on analysis of RPU billing database for 2022.

## Fixed/Variable Costs and Cost Recovery

As previously indicated, RPU's cost structure does not align with its existing rate structure. System costs for the Test Year based on the COS analysis have been identified as approximately 55% fixed, reflecting costs for investments (financed with both cash and debt service), power supply contracts, labor, and

equipment. The remaining costs of approximately 45% are variable, which includes fuel/purchased power (not under long-term contracts) and variable transmission costs.

The revenues generated from retail sales under RPU's existing rates for FY 2022 are estimated to be approximately 30% fixed (which includes the customer charge, reliability charge, and minimum demand charge, as applicable) and 70% variable (which includes the energy charge). Figure 2-2 provides a depiction of the mix between the fixed and variable nature of the Test Year costs (on the right) and the revenues for FY 2022 (on the left).

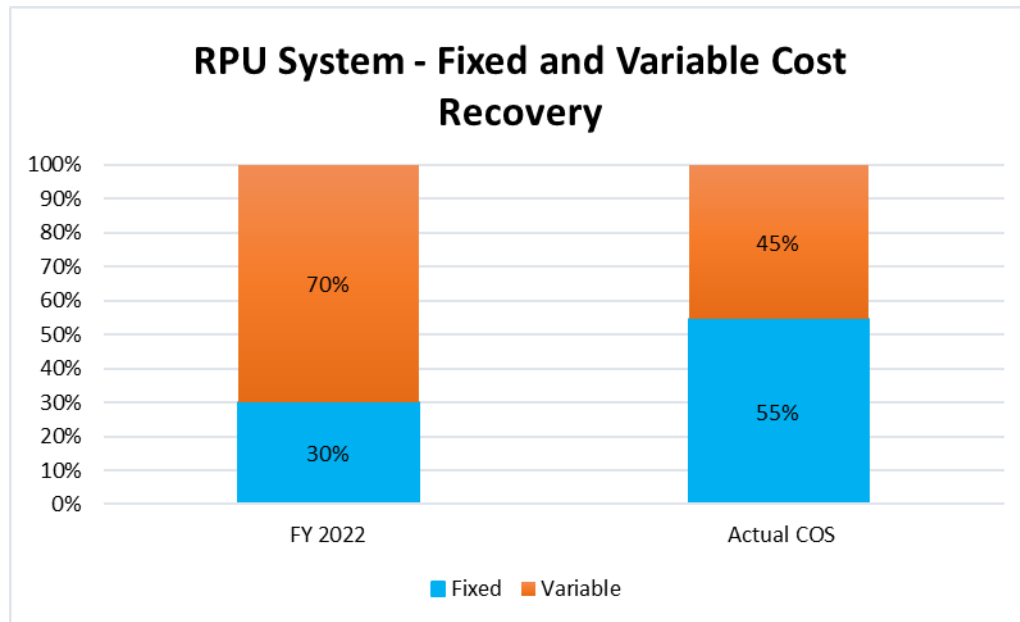


Figure 2-2. Structure of Test Year (COS) Costs versus FY 2022 Revenues



## Section 3

### REVENUE REQUIREMENT

#### Summary

The revenue requirement refers to the amount of rate-related revenue a utility is projected to need during the Study period. As indicated earlier, for the purposes of this Study, RPU is utilizing a Test Year that represents the average of the five-year period beginning in FY 2024 and ending in FY 2028. RPU's net Revenue Requirement for the Test Year is \$413,544,143 (rounded to \$413.5 million). This value is driven by the specific "known and measurable changes" related to the investments projected in RPU's Pro Forma Financial Model. Because the Test Year is a multi-year representation, this value represents the average annual revenue to be collected by RPU's retail rates. For purposes of rate design, provided in Section 6 of this Report, revenues collected over the Study period will vary by year.

Detailed information regarding each component of RPU's Revenue Requirement for each year of the Study period is provided in the Technical Appendix B. These projections were obtained from RPU's Pro Forma Financial Model. A summary of the Test Year Revenue Requirements is provided in Table 3-1.

**Table 3-1**  
**Revenue Requirement by Function for Test Year (\$000)**

Function	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Test Year Value	Percent of O&M
Production O&M	\$177,438	\$169,782	\$175,700	\$178,480	\$188,399	\$177,960	55.6%
Transmission O&M	\$64,651	\$66,913	\$69,137	\$71,613	\$47,543	\$63,972	20.0%
Distribution O&M	\$21,359	\$22,181	\$23,099	\$23,846	\$24,597	\$23,016	7.2%
Customer O&M	\$9,397	\$9,759	\$10,162	\$10,491	\$10,821	\$10,126	3.2%
Administrative and General O&M	\$41,715	\$43,321	\$45,113	\$46,573	\$48,039	\$44,952	14.0%
<b>Total O&amp;M</b>	<b>\$314,560</b>	<b>\$311,956</b>	<b>\$323,211</b>	<b>\$331,004</b>	<b>\$319,400</b>	<b>\$320,026</b>	
Debt Service	\$63,000	\$66,087	\$69,441	\$78,260	\$75,784	\$70,514	
Transfer to General Fund	\$45,419	\$45,334	\$48,505	\$52,025	\$54,799	\$49,216	
Capital Funded by Rates	\$4,071	\$4,290	\$4,194	\$3,502	\$4,038	\$4,019	
Allocation to (Use of) Reserves	(\$19,019)	\$8,445	\$22,540	\$28,980	\$28,212	\$13,832	
(minus) Other Revenues	(\$46,030)	(\$47,265)	(\$49,235)	(\$51,840)	(\$25,947)	(\$44,063)	
<b>Net Revenue Requirement</b>	<b>\$362,001</b>	<b>\$388,847</b>	<b>\$418,656</b>	<b>\$441,931</b>	<b>\$456,286</b>	<b>\$413,544</b>	

Source: RPU Financial Pro Forma Model and COS Model. Note, numbers may not add due to rounding.

As Table 3-1 indicates, and as is typical for electric utilities, the production function is the costliest function for RPU to serve its customers. Non-O&M costs include debt service, associated with existing and future debt issues required to fund existing and future investments in the system; the transfer to the General Fund (as determined by the City); capital funded by revenue, which are investments that are made to the



system and are paid for by rate revenue (not debt financed); and reserves, which are driven by the City's reserve policy (discussed below).

The calculation of the Revenue Requirement includes an offset (or credit) for revenues that are obtained by RPU from other sources, including interest income, as well as the California Independent System Operator (CAISO) (transmission-related). The credit of "non-retail" revenues recognizes that the net Revenue Requirement is only associated with the revenue needed from retail sales.

### RPU Reserve Policy

To support its operations and future borrowing capacity, RPU has developed a robust reserve policy, which is designed to promote fiscal sustainability, minimize borrowing costs, and provide a source of funds to rapidly respond to market volatility, emergencies, demand reductions, or regulatory changes. The reserve policy guidelines were incorporated into its fiscal policy, which was adopted by City Council on July 26, 2016.

The overall reserve target is designed to address five risk categories, each with a minimum and maximum target based on specific metrics. Table 3-2 provides a summary of the metrics that are used to calculate the unrestricted undesignated target minimum and maximum reserve levels for each risk category.

**Table 3-2**  
**RPU Reserve Policy Summary**

<b>Risk Category</b>	<b>Minimum</b>	<b>Maximum</b>
<b>Operating (Working Capital):</b> maintain sufficient resources to pay budgeted O&M expenses recognizing the timing differences between payment of expenditures and receipt of revenues.	60 Days of Operating Expenses	90 Days of Operating Expenses
<b>Rate Stabilization:</b> mitigates rate shock due to temporary and transitional regulatory changes, loss of a major resource, sharp demand reduction, or market volatility.	10% of Operating Revenues	20% of Operating Revenues
<b>Emergency Capital:</b> provides funds to maintain ability to repair system after an emergency or natural disaster such as a flood, earthquake, or major storm.	1% of Depreciable Assets	2% of Depreciable Assets
<b>System Improvements Capital:</b> provide funds to maintain continuity of construction over FYs to be reimbursed by bond proceeds or other resources.	6 Months of three year average Annual CIP	9 Months of three year average Annual CIP
<b>Debt Service:</b> maintain ability to make debt service payments in an extreme event that may impact RPU's ability to provide services, thus impacting revenues at a time when critical infrastructure repairs are needed to restore systems. The Debt Service Reserve is intended to prevent an event where RPU would be unable to pay its debt service obligations during such emergencies or extreme market disruptions.	Maximum Annual Debt Service in Upcoming FY	Maximum Annual Debt Service in Upcoming FY

The reserve levels vary in each year based on the expenditures or revenues used to calculate each component. Table 3-3 provides the projected target minimum and maximum reserve for each year of the Five-Year Rate Plan.

**Table 3-3**  
**RPU Reserve Policy – Minimum and Maximum by Risk Category (\$000)**

Risk Category	Target	FY Ending				
		2024	2025	2026	2027	2028
Working Capital	Minimum	\$51,710	\$51,276	\$53,120	\$54,395	\$52,482
	Maximum	\$77,565	\$76,913	\$79,670	\$81,593	\$78,723
Rate Stabilization	Minimum	\$40,575	\$42,936	\$47,345	\$49,669	\$48,553
	Maximum	\$81,150	\$85,873	\$94,690	\$99,339	\$97,107
Capital – Emergency	Minimum	\$13,546	\$15,354	\$16,154	\$16,837	\$17,553
	Maximum	\$27,092	\$30,709	\$32,308	\$33,673	\$35,105
Capital – System Improvements	Minimum	\$28,861	\$31,206	\$33,253	\$33,596	\$33,845
	Maximum	\$43,291	\$46,809	\$49,879	\$50,394	\$50,767
Debt Service	Minimum	\$40,080	\$42,316	\$50,399	\$50,674	\$52,281
	Maximum	\$40,080	\$42,316	\$50,399	\$50,674	\$52,281
<b>Total <sup>(1)</sup></b>	<b>Minimum</b>	\$174,772	\$183,088	\$200,271	\$205,171	\$204,714
	<b>Maximum</b>	\$269,178	\$282,620	\$306,946	\$315,673	\$313,983

Source: RPU Pro Forma Financial Model.

(1) Totals may not add due to rounding.



## Section 4

### ALLOCATION OF SYSTEM COSTS

#### Functionalization and Classification

Allocating cost to a utility's customer classes is achieved through three major processes: 1) functionalization, 2) classification, and 3) allocation. The functionalization and classification of the Test Year Revenue Requirement are discussed in the first part of this Section. The development of the allocation factors for the Test Year Revenue Requirement is discussed in the second part of this Section.

#### Functionalization of Test Year Expenditures

Although budgeting and accounting systems generally follow functional groups (e.g., production, transmission, etc.), certain costs, such as those associated with administrative and general (A&G) expenses, are not generally assigned by accounting and budgetary convention to major function. A COS study usually requires the rearrangement of certain expenditures into functional groups: 1) to be more representative of the expenditure causation, 2) to combine costs that have been incurred for a similar purpose, and 3) to facilitate the allocation of cost responsibility. Thus, the functionalization of certain costs is a rate making mechanism to apportion such costs to the common utility functions. Table 4-1 provides a categorization of the COS by function (as a result of the cost allocation process).

**Table 4-1**  
**Cost of Service by Function**

Function	Test Year Value (\$000)	Percent
Production	\$246,742	59.6%
Transmission	\$45,734	11.1%
Distribution	\$107,640	26.0%
Customer	\$14,604	3.5%
Direct Assignment <sup>(1)</sup>	(\$898)	(0.2%)
<b>Total <sup>(2)</sup></b>	<b>\$413,821</b>	

(1) Direct Assignment of revenues derived from RPU services provided to other utilities.

(2) Numbers may not add due to rounding.

#### Classification of Various Costs

Electric utility costs are generally classified as either 1) demand related, 2) energy related, 3) customer related, 4) revenue related, or 5) directly assigned. A discussion of the cost classifications is provided in this section.

Demand (fixed) costs are defined as those expenses that are incurred to maintain a “readiness to serve:” an electric system capable of meeting the total combined demands of all customers at all hours, including peak demand. Demand costs are those that are generally fixed in the short run, do not materially vary directly with the number of kWh generated or sold, and are not defined as customer costs. Demand costs include a portion of the O&M expenses, debt service, renewal and replacements (ongoing improvements and investments), and other costs that are not defined as specifically customer or variable energy costs.

Energy (variable) costs are defined as those expenses that vary substantially or directly with the amount of energy sold (either generated or purchased), including such items as fuel and a portion of the O&M expenses for production facilities (known as variable O&M). However, not all energy procurement contracts are variable; contracts may be known as “take or pay,” in which a utility either accepts the associated energy or not, but is still responsible for a fixed amount of annual capacity costs. RPU has several such contracts, which are defined as fixed costs.

Customer costs are defined as those expenses directly related to the number, type, and size of customers, such as customer accounting and bill collecting, and the costs of meters and services. Also, a portion of the distribution investment and operating costs are classified as customer costs because the size and design of the distribution system is a function of both the number of customers and their load (demand). The customer portion of the distribution system for RPU was determined from a minimum system analysis.

Revenue-related costs are associated with the amount of revenue generated by RPU. Taxes are a general example of revenue-related costs. However, for municipal entities such as RPU that do not pay taxes, revenue-related costs include the transfer to the general fund, as discussed in Section 3.

There is another category of cost classification that is known as “direct assignment.” The direct assignment costs may be related to demand, energy, customer, or other type of classification; however, these costs are removed from the overall Revenue Requirement and allocated directly to a specific customer class or customer. The example most often cited for direct assignment is the costs associated with providing electric service to street lights because the Federal Energy Regulatory Commission (FERC) chart of accounts includes specific cost accounts for street lighting expenses. For the purposes of this Study, both street lighting costs and specific RPU derived revenues (credits) are directly assigned to those individual customer classes. Additionally, because the street lighting class contributes minimally to the total load and energy of the system, for the purposes of this section, they are included in the Other Classes category.

## Development of Allocation Factors

### General

This Section discusses the development of the factors utilized to allocate the capacity-related, energy-related, customer-related, and other costs to the various RPU customer classes. The aforementioned costs are allocated to the customer classes according to their respective customer class and the particular cost allocation factor developed for each class and for each type of cost. The customer classes include Domestic, Commercial – Flat (non-Demand), Commercial – Demand, Industrial TOU, City, and Others (including Street Lights).

## Demand Allocation Factors

Demand allocation refers to the basis on which capacity and other demand-related costs are distributed or assigned (allocated) among the various customer classes for the purposes of determining the revenues required from each class to recover such costs. The demand allocation factors, as developed and used herein, reflect the cost responsibility for each of the various customer classes in relation to the capacity- or demand-related costs to be allocated. The demand allocation factors were used to apportion the following capacity- or demand-related costs among the various customer classes:

- Production expenses (not including fuel)
- Fixed transmission and distribution expenses
- Debt service requirements

For this COS analysis, two different demand allocators were utilized: a 4 Coincident Peak (4 CP) and a 4 Non-Coincident Peak (4 NCP). The peak demand is often referred to as the “Coincident Peak” because it is the amount of total load from all customers collectively at the same time (coincident with each other). For the purposes of this Study, a historic analysis of proxy demand data was used to determine the demand allocators for certain classes. As RPU implements its advanced metering systems, a review of actual demand readings for these classes will be warranted.

### 4 CP Method

The CP demand allocation methodology allocates costs based on the customer class contributions to the system CP. Typically, CP allocators are utilized to assign production demand-related costs to customer classes, because production demand costs are driven by the utility’s need to meet its system peak. A 4 CP is utilized for this Study to allocate production costs for RPU. The projected monthly demand for each major customer class for the Study period is provided in Appendix B. The results of the 4 CP demand cost allocation process are provided in Table 4-2.

**Table 4-2**  
**4 CP Cost Allocation**

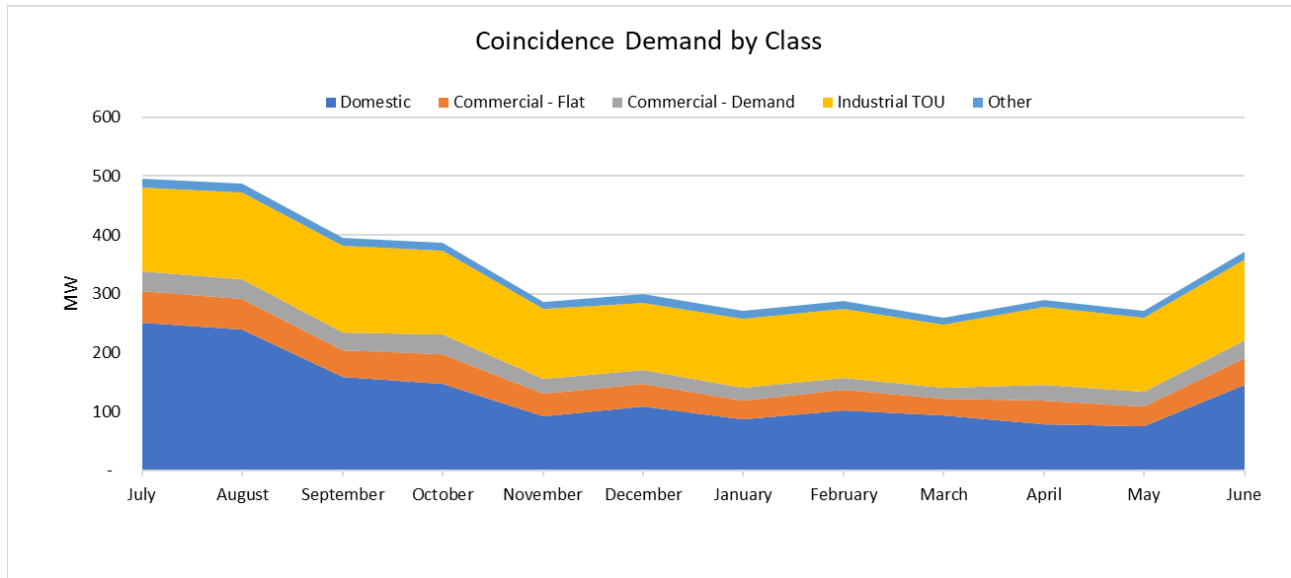
Customer Class	4 CP (MW)	Allocation (%)
Domestic	783	44.8%
Commercial – Flat	209	12.0%
Commercial – Demand	117	6.7%
Industrial TOU	589	33.8%
Other Classes <sup>(1)</sup>	47	2.7%
<b>Total System <sup>(2,3)</sup></b>	<b>1,746</b>	

(1) Other classes include street lights, City load, traffic signals and agricultural load.

(2) Based on Test Year projections provided by RPU.

(3) Numbers may not add due to rounding.

### RPU Monthly Coincident Peaks



**Figure 4-1. 4 CP Demand Cost Allocation**

As provided in Figure 4-1, the peak demand months for RPU typically occur in June, July, August, and September. The peak demand is primarily driven by the increase in electricity usage by the Domestic class.

#### 4 NCP Method

The NCP demand allocation method is based on the theory that demand costs are strongly influenced by the highest demand of each customer class, regardless of when that class peak demand occurs. NCP demand allocators are primarily used to allocate transmission and distribution-related costs because the design of these facilities is more consistent with the demand of the classes rather than the demand of the entire system. A 4 NCP is used to allocate distribution demand-related costs for RPU (see Table 4-3).

**Table 4-3**  
**4 NCP Cost Allocation**

Customer Class	4 NCP (MW)	Allocation (%)
Domestic	815	40.0%
Commercial – Flat	272	13.4%
Commercial – Demand	144	7.1%
Industrial TOU	728	35.7%
Other Classes <sup>(1)</sup>	77	3.8%
<b>Total System <sup>(2,3)</sup></b>	<b>2,036</b>	

(1) Other classes include street lights, City load, traffic signals and agricultural load.

(2) Based on Test Year projections provided by RPU.

(3) Totals may not add due to rounding



## Energy Allocation Factors

Energy allocation factors are the basis for apportioning those costs or expenses classified as variable or energy related and assumed to vary directly with the level of kWh sales or generation. The costs classified herein as variable or energy related are fuel and the variable portion of other production expenses.

Total Energy Sales are used to allocate energy-related costs; cost allocations are based on customers' consumption of energy in kWh. For this analysis, Total Energy Sales is used to allocate energy-related production costs (See Figure 4-2 and Table 4-4). In Figure 4-2, the left side of the figure represents the allocated costs by major customer class (the blue bars) in thousands of dollars. The right side (the red line) represents the total energy (in MWh, or 1,000 kWh).

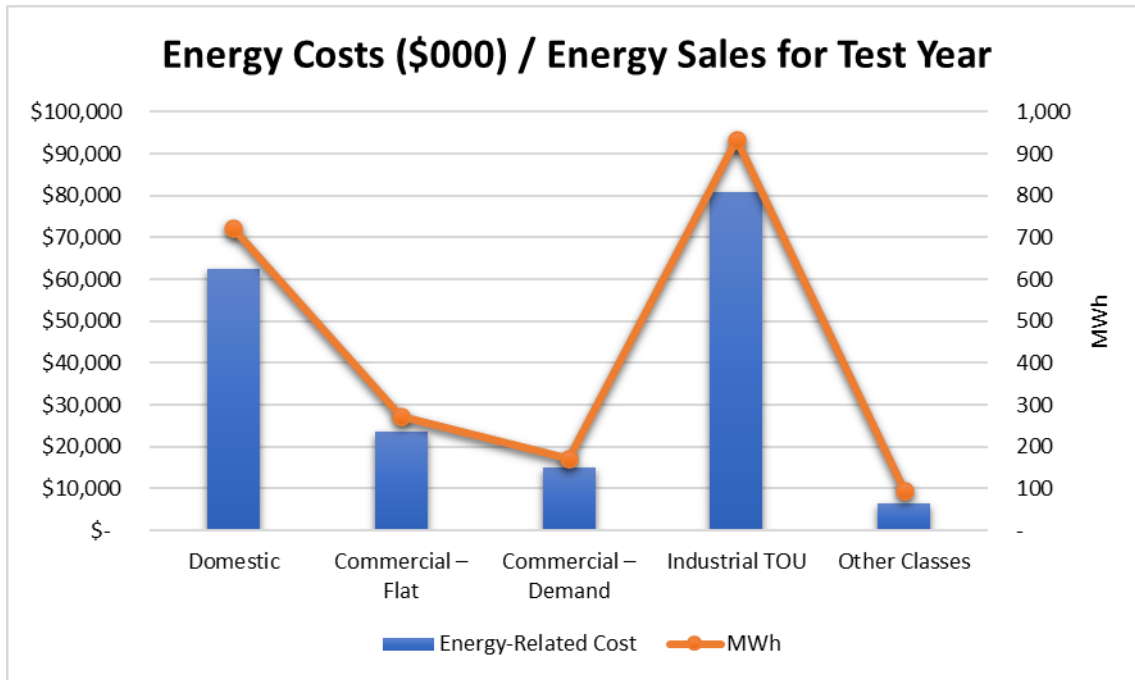


Figure 4-2. Allocation of Energy Costs based on MWh Sales

Table 4-4  
Energy Cost Allocation

Customer Class	MWh Sales	Allocation (%)
Domestic	722,615	32.8%
Commercial – Flat	274,000	12.5%
Commercial – Demand	173,197	7.9%
Industrial TOU	935,010	42.5%
Other Classes <sup>(1)</sup>	95,726	4.4%
<b>Total <sup>(2,3)</sup></b>	<b>2,200,549</b>	

(1) Other classes include street lights, City load, traffic signals, and agricultural load.

(2) Based on Test Year projections provided by RPU.

(3) Totals may not add due to rounding.

### Customer Allocation Factors

Customer costs are defined herein as those costs related to the number of customers and the size of service required. Included in the customer-related costs are the costs associated with meter reading, meter maintenance, customer installations, billing, collecting, and other customer-related accounting, service, and information functions. The customer allocation factors developed for this Study were based on the projected average number of customers in each class during the Test Year.

In allocating customer-related costs and revenues to the various customer classes, customer allocation factors were utilized that recognized weighted and un-weighted number of customers by class. The un-weighted factors are simply the number of customers. The weighted customer allocation factor is based on the number of customers in a particular class times a weighting factor. The weighting factors were developed based on the estimated costs associated with serving non-domestic customer classes, recognizing that serving these customer classes is more expensive on a per-customer basis than domestic classes.

### Adjustments to Allocation Factors

Other adjustments were made to specific customer classes recognizing their unique characteristics, either defined by their usage, contracts, or accounting. A summary of these adjustments is provided below.

#### High Voltage Customers

Some customers on the RPU system take service at a “high-voltage” level; they either use that energy at that voltage or own their own voltage regulating equipment. Because these customers are not utilizing the entirety of RPU’s distribution system (they are only using the “primary” system, not the “secondary” or lower voltage system), they should not be assigned the costs associated with the entire distribution system. Therefore, the cost allocation has been adjusted for the Industrial TOU class (the class in which these customers exist) to recognize this reduction in cost causation.

The resulting rate design for a High-Voltage Adjustment is presented in Section 6 of this Report.

#### City Load

The City’s load is recognized as unique and is allocated costs based upon production (energy) services from “designated resources.” Specifically, these resources include the Hoover Hydroelectric Project, the Intermountain Power Project, and the Palo Verde Nuclear Generating Station. A cost differentiation associated with the designated resources as compared to the other resources in RPU’s power supply portfolio has been determined. Additionally, professional Utility staff provide services for scheduling electricity from the California market to neighboring utilities for a fee. Fees are utilized to offset the City’s allocated costs. These cost differentiations are used to create an adjusted cost allocation utilized in this Study, as an adjustment to the standard cost allocation methods identified herein.

#### Other

Other adjustment factors utilized during the cost allocation process include the use of direct assignment for street lighting. RPU operates and maintains the City’s street lighting system and recovers the cost for such operations and maintenance (O&M) (including electricity) through a specific rate tariff. The direct

assignment for street lighting includes assigning costs that are categorized as street lighting related directly to street lighting to ensure that other customer classes are not allocated those costs.



## Section 5

### ALLOCATED COST OF SERVICE

#### General

As one of the factors considered in the evaluation of RPU's existing retail rate levels and rate structures included herein, certain analyses have been employed that provide a reasonable indication of the revenue required by RPU's major customer classes, which include the following:

- Domestic
- Commercial – Flat
- Commercial – Demand
- Industrial TOU
- Street Lighting
- Other

#### Allocation and Assignment of Cost of Service

The results of the cost allocation analysis are presented in Table 5-1, along with a comparison of the cost recovery currently projected for the Test Year under existing retail rate structures.

**Table 5-1**  
**Existing Test Year Rate Revenues vs. Test Year Revenue**  
**Requirements (\$000)**

Customer Class	Test Year Existing Rate Revenue <sup>(1)</sup>	Test Year Revenue Requirement	Difference
Domestic	\$138,817	\$163,158	\$24,340
Commercial – Flat	48,459	54,403	\$5,943
Commercial – Demand	32,173	29,127	(\$3,045)
Industrial TOU	118,918	150,853	\$31,936
Street Lighting <sup>(2)</sup>	4,867	5,787	\$920
Other <sup>(3)</sup>	8,950	10,493	\$1,543
<b>Total <sup>(4)</sup></b>	<b>\$352,185</b>	<b>\$413,821</b>	<b>\$61,637</b>

(1) Based on existing rates and Test Year (five-year average) billing determinants.

(2) Street Lighting includes Customer Owned and Department Owned.

(3) Includes City, traffic lights, and agricultural load.

(4) Totals may not add due to rounding.

According to the results of this Study, RPU's Domestic, Commercial-Flat, Industrial TOU, Street Lighting and Other Customer rates are below the costs RPU incurs to serve these customers, and Commercial –

Demand rates are above the COS. The difference between the Test Year existing rate revenue projections and the Test Year Revenue Requirements helps drive cost recovery by customer class in the rate design process.

### **Cost of Service Process**

The COS process is an industry-accepted framework that assigns or allocates costs to each customer class served by a utility. This process determines the “cost to serve” each customer class within the utility. Electric utility costs are typically characterized as either fixed or variable; fixed costs are those that do not change with the production of electricity, whereas variable costs are directly related to the amount of electricity produced and/or purchased. These costs are typically further characterized as those that are demand based, customer based, and energy based.

### **Demand-Based Costs**

Most of an electric utility’s cost structure are demand-based costs. Demand-based costs are associated with fixed costs related to existing and future investments made to produce, transmit, and deliver electrical power from the generation resources to the utility’s customers. For RPU, these costs include the debt service associated with its generation, transmission, and distribution assets, as well as a portion of its contracts for purchased power. The labor and materials associated with the O&M and administration of these systems are also demand-based costs, as the labor costs are typically fixed in the short term (budget cycle). In the short term, fixed costs do not change and represent the ongoing costs to meet the needs of the utility. Fixed costs are primarily allocated to the demand in the COS process because they are designed to support the system as a whole. This means that as a result of the COS process, these costs are assigned based on the electric demand (measured in kW) that a specific customer or customer class places on the system. RPU, like most utilities, has a cost structure that is highly fixed, which is typical of highly capital intensive entities.

### **Customer-Based Costs**

Customer-based costs for electric utilities are fixed costs as well, but are costs incurred in direct support of the customers served by a utility. For RPU, this includes the costs associated with the labor, equipment, and investments for customer accounting, billing, and customer assistance (call centers). Additionally, a portion of A&G costs are allocated to the customer-related costs, as they are designed to support this function for RPU. During the COS process, these costs are allocated by the number of customers within a class.

### **Energy-Based Costs**

Energy-based costs for electric utilities are typically variable costs that change with the fluctuations in electric load. The primary example of energy-related costs for RPU are its fuel and purchased power costs. During the COS process, these are allocated to the customer classes by the amount of energy they are projected to utilize within a selected period of time (during the Test Year).

### **Retail Rate Review**

Background information on the existing rate structure of RPU’s major customer classes is presented below. This includes a comparison of the existing rates to the COS-based rates and a description of the

development of cost and rate curves. These elements were considered for the individual customer class rate proposals provided in Section 6 of this Report.

The Network Access Charge (NAC) is a mechanism to recover a portion of the fixed demand-related costs associated with use of the electric distribution system. The NAC is designed to recover these costs in the form of a monthly charge for Residential and Commercial – Flat customers, which is tiered based on the amount of energy used within a month. For Commercial – Demand and Industrial TOU customers, the NAC is a demand charge recovered on a \$/kW basis.

## Domestic

Table 5-2 provides a summary of RPU’s existing Domestic class rates compared to the COS-based rates developed for this Study. The existing rate includes a \$12.06 per month customer service charge, a tiered NAC charge, and a tiered energy rate. The NAC tiers are differentiated by average daily energy usage during the month. The tiered energy rate is the same for summer and winter; however, the requirements for the tier change between the seasons. The summer Tier 1 is monthly energy usage from 0–750 kWh, Tier 2 is for 751–1,500 kWh, and Tier 3 is for energy used over 1,500 kWh. The winter Tier 1 is from 0–350 kWh, Tier 2 is for 351–750 kWh, and Tier 3 is for over 750 kWh.

**Table 5-2**  
**Domestic Rates**  
**(Existing and Cost of Service)**

Rate Component	Existing	COS	COS – Energy <sup>(1)</sup>
Customer (\$/month)	\$12.06	\$16.69	\$16.69
Demand (\$/kW)	--	\$24.57	--
Network Access Charge (\$/month) <sup>(2)</sup>			
Tier 1 (< or = 12 kWh Daily Average)	\$2.49		
Tier 2 (>12- 25 kWh Daily Average)	\$5.97		
Tier 3 (>25 kWh Daily Average)	\$13.16		
Energy (\$/kWh) <sup>(3)</sup>			
Tier 1 (0–750 S; 0–350 W)	\$0.1102	\$0.0863	\$0.1979
Tier 2 (751–1,500 S; 351–750 W)	\$0.1753	\$0.0863	\$0.1979
Tier 3 (>1,500 S; >750 W)	\$0.1988	\$0.0863	\$0.1979
Reliability Charge (\$/month) <sup>(4)</sup>			
Small Residence (<100 Amp)	\$10.00	--	--
Medium Residence (101–200 Amp)	\$20.00	--	--
Large Residence (201–400 Amp)	\$40.00	--	--
Very Large Residence (>400 Amp)	\$60.00	--	--

(1) Assumes no Demand Charge and bundles demand-related costs within the Energy Charge.

(2) Network Access Charge (\$/month) is tiered by the Daily Average kWh Usage in the month.

(3) The tiered energy rates are the same for summer/winter (S/W); however, the characteristics of the tier change with the season. See text for details.

(4) The Reliability Charge varies by the size of the customer (measured by the electric panel in Amps), and the costs are included in the Demand COS charge.



The tiers have been established to reduce the bill impact for customers that use more energy during the four-month summer period (June 1 through September 30). Because the rates are the same for the tiers, a customer is paying the lower tier rate for more energy (kWh) during the summer than in the winter. For the purposes of this analysis, the impact of state surcharges, including the Public Benefits Charge, are ignored because these changes presented costs that are beyond RPU's control and are structures mandated by state regulations. Any new rates will include these surcharges.

Table 5-2 provides a summary of the rates derived from the COS analysis. This includes a customer charge of \$16.69/month, a demand rate of \$24.57/kW, and an energy rate of \$0.0863/kWh. The COS-based customer charge represents the sum of the costs of metering, billing collections, customer service, and an allocated portion of the distribution system costs on a per customer per month basis. The demand charge represents the cost associated with production, transmission, and the non-customer portion of the distribution system (this includes the investment cost as well as the fixed costs for operating and maintaining these systems). The costs associated with the projects identified for the "Reliability Charge" are included in the demand component of the COS analysis; however, these costs are collected in the Reliability Charge (the revenues from this charge are dedicated to those projects identified to enhance the system reliability).

For the Domestic class, the customer-related costs to serve each customer is \$16.69/month; however, RPU's existing rate structure includes a charge of \$12.06/month for this service. Therefore, the remaining customer-related costs are included in the energy rate. Additionally, it costs RPU approximately \$24.57/kW of demand-related costs to serve Domestic customers; these costs are also recovered in the existing energy rates. The Reliability Charges and NAC recover a portion of the fixed costs that are included in the \$24.57/kW demand calculation. RPU's energy costs are \$0.0863/kWh (not adjusted for tiered costs); however, as a result of a lower customer charge and no demand charge, the existing energy rate is higher than RPU's "pure" energy costs. RPU's energy rates are tiered to encourage conservation and equitably allocate costs incurred for higher demand: the more energy used by a Domestic customer, the higher the "per unit" rate (\$/kWh).

It is important to note that RPU's Domestic—and most Commercial—Flat customers do not have a demand meter (which is capable of measuring both energy and demand at the customer's location). As previously indicated, RPU's Commercial – Demand and Industrial TOU customers do have a demand meter and are billed on their monthly demand. Most electric utilities have not installed demand meters at residential customer locations because of the costs (demand meters have historically been more expensive than energy-only meters). However, RPU is in the process of installing meters at residential and commercial locations that are capable of reading demand. While this effort will likely be completed within the next five years, demand rates for residential and Commercial – Flat customers are not proposed for the Five-Year Rate Plan.

Table 5-2 includes a column for the COS that shifts the demand costs to the energy rate. This data is based on the COS analysis and recognizes that Domestic customers are not charged on a demand basis (\$/kW). As indicated, Domestic customers do incur these costs; however, they are recovered from the energy rate (\$/kWh). Therefore, this table provides an "adjusted COS-based energy rate," which includes appropriate demand costs and has been calculated to be approximately \$0.1979/kWh (not adjusted for the tiered structure). Note that the customer costs for this COS-Energy column are still \$16.69/month compared to the existing rate of \$12.06/month.

The proposed Domestic rates discussed in Section 6 recognize the existing and COS rates as well as the specific rate proposal. It is important to understand that the proposed rates are designed to generate the Revenue Requirements for the customer class (as identified in Table 5-2). These rate components are designed to recover the Revenue Requirement, as adjusted, for the entire customer class, not for each

component. As mentioned, RPU does not intend to require demand rates for the Domestic customer class within this Five-Year Rate Plan; therefore, the demand-related costs must be recovered from a combination of the customer charge, Reliability Charge, and NAC, as well as the energy rate.

## Domestic Cost Curve

Figure 5-1 provides an illustration of a “cost curve” for RPU’s Domestic customer class. A cost curve represents the total costs (\$) to serve a customer within a specific rate class over a range of monthly energy usage. The total costs are divided by the total monthly energy usage (in kWh) to calculate an “all-in” cost (\$/kWh) to serve customers. A cost curve is a convenient tool to understand how unit costs (all-in \$/kWh) for fixed cost industries (such as electric utilities) behave. If the customer is only using very small amounts of energy in a month, the all-in costs are high, because of the high fixed costs. However, if the customer is using large amounts of energy in a month, the fixed costs are spread over more energy, so the all-in costs are lower. This is why the cost curves for RPU (and generally speaking, any utility), have the characteristic shape of a high “tail” end on the left, then a rapidly decreasing shape that eventually becomes flatter towards the right end.

Cost curves are useful in rate design to allow a comparison of how rates and rate structures compare to a utility’s costs. For example, in Figure 5-1, the Existing Rate curve is a representation of RPU’s existing Domestic rate (the Customer Service charge, the tiered energy charge, and the Reliability Charge). This rate curve has been calculated over a series of usage levels using a “blended month” that represents the impacts of the existing summer and winter rate schedules. Because of the relatively low fixed charge and the relatively high-tiered energy charges for the existing rate, the “all-in” existing rate curve is lower in the front end and slowly gets higher in the tail end, which is the inverse of the cost curve. This supports increases in the fixed cost recovery rate mechanisms in the Domestic customer class.

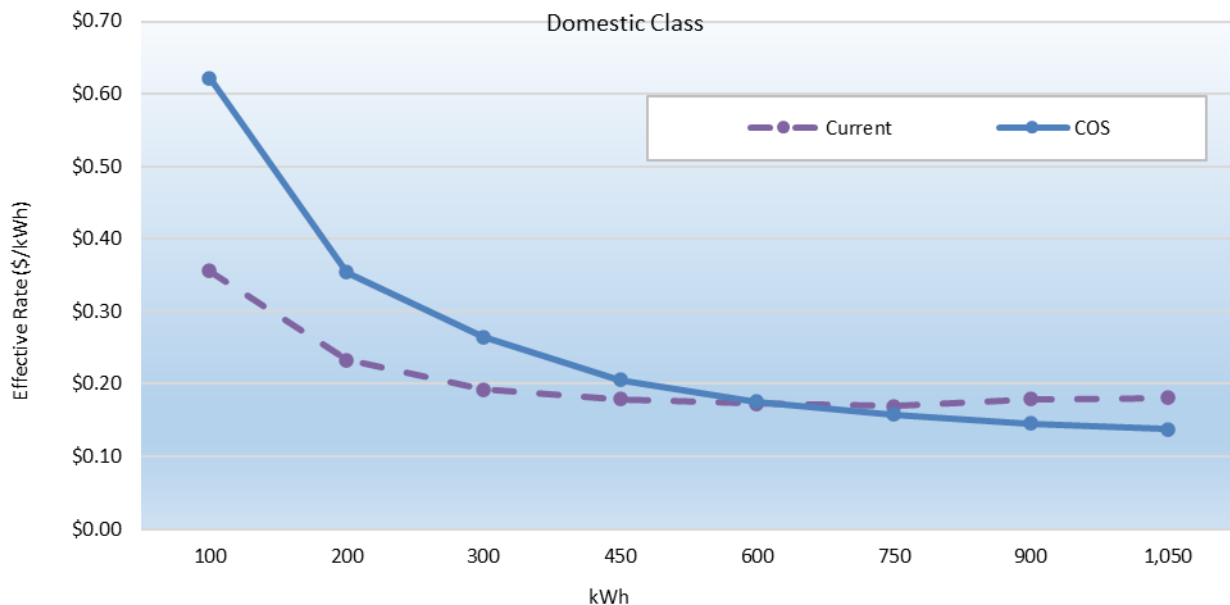


Figure 5-1. Cost and Current Rate Curves for Domestic Rate

### Non-Domestic/Commercial Rate Review

Like the information provided for the Domestic customer class, the following provides a summary of the existing Non-Domestic/Commercial customer class rates compared to the COS analysis. Each subsection details the three major customer classes: Commercial – Flat, Commercial – Demand, and Industrial TOU. Other rate classes are discussed at the end of this Section.

#### Commercial – Flat

The Commercial – Flat customer class represents businesses that are relatively low energy users and are not subject to a demand charge. Examples of Commercial – Flat customers may include a doctor's office, a retail commercial store (within minimal load), or a small office building. The applicability for this rate class (which defines the characteristics of this customer class) includes any "commercial" energy use with a monthly maximum demand not exceeding 20 kW in any 2 of the preceding 12 months. If that threshold is exceeded, the customer is moved to the Commercial – Demand rate (note that for larger Commercial – Flat customers, RPU typically installs a demand meter to monitor usage in the event that they may need to "move up" to the next rate class [Commercial – Demand]).

According to RPU's tariff schedule, these customers are receiving service under "Schedule A – General Service," under the terms of the "Flat Rate." These include a customer charge of \$20.50 per month, a tiered Reliability Charge (tiered by energy), and a tiered energy charge that is non-seasonally differentiated. Table 5-3 provides a summary of RPU's existing Commercial – Flat rates compared to the COS-based rates. As with the Domestic rates, the impact of state surcharges, including the Public Benefits Charge, is ignored because these changes presented costs that are beyond RPU's control and are structures mandated by state regulations. Any new rates and rate structures will include these surcharges.

Table 5-3 also provides a summary of the rates derived from the COS analysis. This includes a customer charge of \$47.07/month, a demand rate of \$24.47/kW, and an energy rate of \$0.0863/kWh. The customer charge represents the costs of metering, billing collections, customer service, and a minimum system connection. The demand charge represents the costs associated with production, transmission, and the non-customer portion of the distribution system (this includes the investment cost, as well as the fixed costs for operating and maintaining these systems). As with the Domestic rates, the costs associated with the projects identified for the Reliability Charge are included in the Demand component of the COS analysis; however, these costs are collected from the Reliability Charge.

As indicated, the Commercial – Flat customers do not have a demand meter (which is capable of measuring both energy and demand at the customer's location). However, RPU intends to install meters at all commercial customer locations that are capable of reading demand. While this effort will likely begin during the next two years, demand rates for the Commercial – Flat customers are not proposed for the Five-Year Rate Plan.

**Table 5-3**  
**Commercial – Flat Rates**  
**(Existing and Cost of Service)**

Rate Component	Existing	COS	COS – Energy <sup>(1)</sup>
Customer (\$/month)	\$20.50	\$47.07	\$47.07
Demand (\$/kW	--	\$24.47	
Network Access Charge (\$/month)			
Tier 1 (0–500 kWh)	\$3.35		
Tier 2 (501–1,500 kWh)	\$9.50		
Tier 3 (1,501–3,000 kWh)	\$16.89		
Tier 4 (> 3,000 kWh)	\$40.63		
Energy (\$/kWh)			
Tier 1 (0–15,000 kWh)	\$0.1486	\$0.0863	\$0.1760
Tier 2 (>15,000 kWh)	\$0.2270	\$0.0863	\$0.1760
Reliability Charge (\$/month)			
Tier 1 (0–500 kWh)	\$10.00	--	--
Tier 2 (501–1,500 kWh)	\$30.00	--	--
Tier 3 (>1,500 kWh)	\$60.00	--	--

(1) Assumes no Demand Charge and bundles demand-related costs within the Energy Charge.

## Commercial – Flat Cost Curve

Like the Domestic rate class review, a cost curve comparison to the existing rate curve for the Commercial – Flat customer class is represented in Figure 5-2. This shows the relationship between the COS and existing rate recovery (including the tiered Reliability Charge) for a wide range of monthly usage characteristics for this class. Commercial customers, including those within the Commercial – Flat customer class, tend to exhibit a wide range of monthly energy usage within the class, given that customers may include very small applications (such as timers for water sprinkler systems) as well as much larger monthly energy usage (such as a small restaurant or business office).

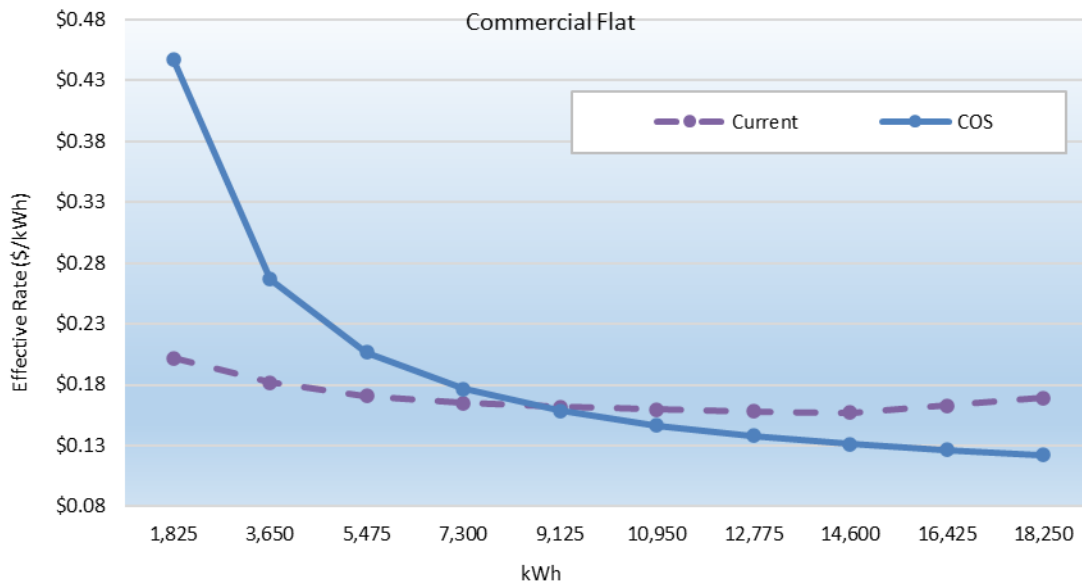


Figure 5-2. Cost and Current Rate Curves for Commercial – Flat Rate

### Commercial – Demand

The Commercial – Demand customer class represents businesses that are relatively high energy users and are subject to a demand charge. Examples of Commercial – Demand customers may include a medium-sized restaurant, office building, or retail commercial store. The applicability for this rate class includes any “commercial” energy use with a billing demand equal or exceeding 20 kW, but less than 150 kW in any 2 of the preceding 12 months. If that threshold is exceeded, the customer is moved to the Industrial TOU rate.

According to RPU’s tariff schedule, these customers are receiving service under “Schedule A – General Service,” under the terms of the Demand Rate. These terms include a flat Reliability Charge (\$90 per month), a tiered demand charge (the first 15 kW of demand are charged a flat rate of \$160.95, above which demand is charged \$10.73/kW), and a tiered energy charge that is not seasonally differentiated. The tiered demand charge is a common rate structure that essentially acts as a “minimum bill” for customers in this rate class and is mathematically determined by the product of the \$10.73/kW times the minimum monthly 15 kW.

Table 5-4 provides a summary of RPU’s existing Commercial – Demand rates compared to the COS-based rates developed in the Study. This includes a customer charge of \$77.46/month, a demand rate of \$15.57/kW, and an energy rate of \$0.0863/kWh. The customer charge represents the costs of metering, billing collections, customer service, and a minimum system connection. The demand rate represents the cost associated with production, transmission, and the non-customer portion of the distribution system (this includes the investment cost as well as the fixed costs for operating and maintaining these systems). The costs associated with the projects identified for the Reliability Charge are included in the Demand component of the COS analysis.

**Table 5-4**  
**Commercial – Demand Rates**  
**(Existing and Cost of Service)**

Rate Component	Existing	Cost of Service
Customer Charge (\$/month)	\$22.10	\$77.46
Network Access Charge (\$/kW)	\$1.75	
Demand Charge (\$/kW)		
Fixed – First 15 kW	\$160.95	\$233.52
Excess – Per kW	\$10.73	\$15.57
Energy Charge (\$/kWh)		
Tier 1 (0-30,000 kWh)	\$0.1242	\$0.0863
Tier 2 (> 30,000 kWh)	\$0.1360	\$0.0863
Reliability Charge (\$/month)	\$90.00	--

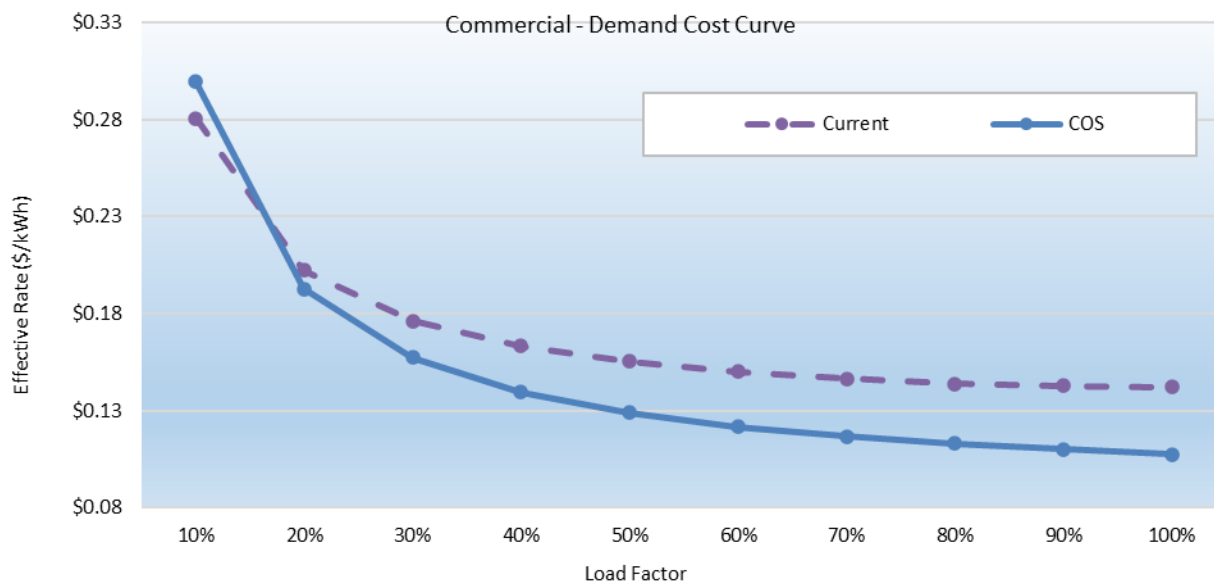
## Commercial – Demand Cost Curve

Because these customers are measured by their demand on the system (i.e., the peak hour of energy usage during a month is their billed demand), to effectively review cost and rate relationships, such customers are often compared across a range of load factors.

A load factor is the ratio of a customer's energy (in kWh) to its peak demand (in kW) over a period of time. The period of time may be a month (approximately 720 hours) or even a year (8,760 hours). The load factor is the energy (kWh) divided by the product of the demand (kW) times the number of hours (h); therefore, load factor is expressed as a percentage (as it is the ratio of kWh / (kW)). Load factor is a measure of efficiency; the higher the load factor (closer to 100%), the more efficiently a customer is using its demand. An electric system can also have a load factor, which is a measure of how efficiently it is using its investments (in demand).

A simplified example is a customer with one single 60-watt light bulb (and no other electric load). If that customer leaves the light bulb on all day, for 24 hours a day, and 7 days a week, then the load factor is 100%. However, if that customer only leaves the light on for 12 hours a day, the load factor is 50%. Generally, utilities will try to encourage customers to have a higher load factor, as that increases the load factor for the system and suggests that the utility is efficiently utilizing its investments.

A cost curve comparison to the existing rate curve for the Commercial – Demand customer class is represented in Figure 5-3. This shows the relationship between the COS and existing rate recovery (including the Reliability Charge and NAC) for a wide range of monthly usage characteristics (or load factors) for this class.



**Figure 5-3. Cost and Current Rate Curves for Commercial – Demand Rate**

Figure 5-3 assumes an “average” demand of approximately 52 kW per month (based on information provided by RPU). The relationship between the existing rates and the COS is applicable only to the average customer in this class. Larger customers (greater than 52 kW) and smaller customers (less than 52 kW) will have a different relationship to costs, although the shape of the cost curve will essentially remain the same.

## Industrial TOU

The Industrial TOU customer class represents businesses that are large energy users and are subject to a time differentiated demand and energy charge. Examples of Industrial TOU customers may include a large restaurant, a large-sized office, or a large retail commercial store. The applicability for this rate class includes any customers whose service is designed for a 150 kW load or greater, or whose monthly demand level is equal to or exceeding 150 kW for any 2 of the preceding 12 months.

According to RPU’s tariff schedule, these customers are receiving service under “Schedule TOU Large General and Industrial Service.” These terms include a customer charge of \$659.88 per month, a tiered Reliability Charge (ranging from \$350 - \$2,650 per month, depending on monthly demand), and a time differentiated demand and energy charge. The time periods include “On-Peak,” “Mid-Peak,” and “Off-Peak.” On-Peak is defined as 12:00 p.m. to 6:00 p.m. summer weekdays, and 5:00 p.m. to 9:00 p.m. winter weekdays (excluding holidays). Mid-Peak is defined as 8:00 a.m. to 12:00 p.m. and 6:00 p.m. to 11:00 p.m. summer weekdays, and 8:00 a.m. to 5:00 p.m. winter weekdays (excluding holidays). Off-Peak is defined as all other hours (including holidays). The summer period is defined as June 1 through September 30, and the winter period is the remaining eight months of the year. Customers in this class have time-differentiated demand and energy meters that are able to log and provide 15-minute interval load data.

Table 5-5 provides a summary of RPU’s existing Industrial TOU rates compared to the COS-based rates. This includes a customer charge of \$127.89/month, a demand rate of \$31.20/kW, and an energy rate of \$0.0863 kWh. The customer charge represents the costs of metering, billing collections, customer service, and a minimum system connection. The demand rate represents the cost associated with production, transmission, and the non-customer portion of the distribution system (this includes the investment cost,

as well as the fixed costs for operating and maintaining these systems). The costs associated with the projects identified for the Reliability Charge are included in the Demand component of the COS analysis.

**Table 5-5**  
**Industrial TOU Rates**  
**(Existing and Cost of Service)**

Rate Component	Existing	Cost of Service
Customer Charge	\$659.88	\$127.89
NAC Charge (\$/kW)	\$2.89	
High Voltage NAC Charge (\$/kW)	\$1.71	
Demand Charge (\$/kW) <sup>(1)</sup>		\$31.20
On-Peak	\$7.38	
Mid-Peak	\$3.69	
Off-Peak	\$1.85	
Energy Charge (\$/kWh)		\$0.0863
On-Peak	\$0.1154	
Mid-Peak	\$0.0946	
Off-Peak	\$0.0808	
Reliability Charge (\$/Month)		
Tier 1 (<= 100 kW)	\$350	
Tier 2 (> 100 - 150 kW)	\$750	
Tier 3 (> 150 - 250 kW)	\$900	
Tier 4 (> 250 - 500 kW)	\$1,100	
Tier 5 (> 500 - 750 kW)	\$1,850	
Tier 6 (> 750 kW)	\$2,650	

(1) See text for discussion of time differentiated rates.

## Industrial TOU – Cost Curve

A cost curve comparison to the existing rate curve for the Industrial TOU customer class is represented in Figure 5-4. This shows the relationship between the COS and existing rate recovery for a wide range of load factor characteristics for this class (see discussion in Commercial – Flat for explanation of load factor). For the purposes of this graph, the cost and rate curves represent a “blended” month of the On-/Mid-/Off-Peak demand and energy rates (assuming a demand of 692 kW and varying levels of energy, represented by the range of load factors). The existing Reliability Charge is included in the current rate. It should be noted that the relationship between the existing rates and the COS is only applicable to a customer in this class with 692 kW demand per month. Larger customers (greater than 692 kW) and smaller customers (less than 692 kW) will have a different relationship to costs, although the shape of the cost curve will essentially remain the same.



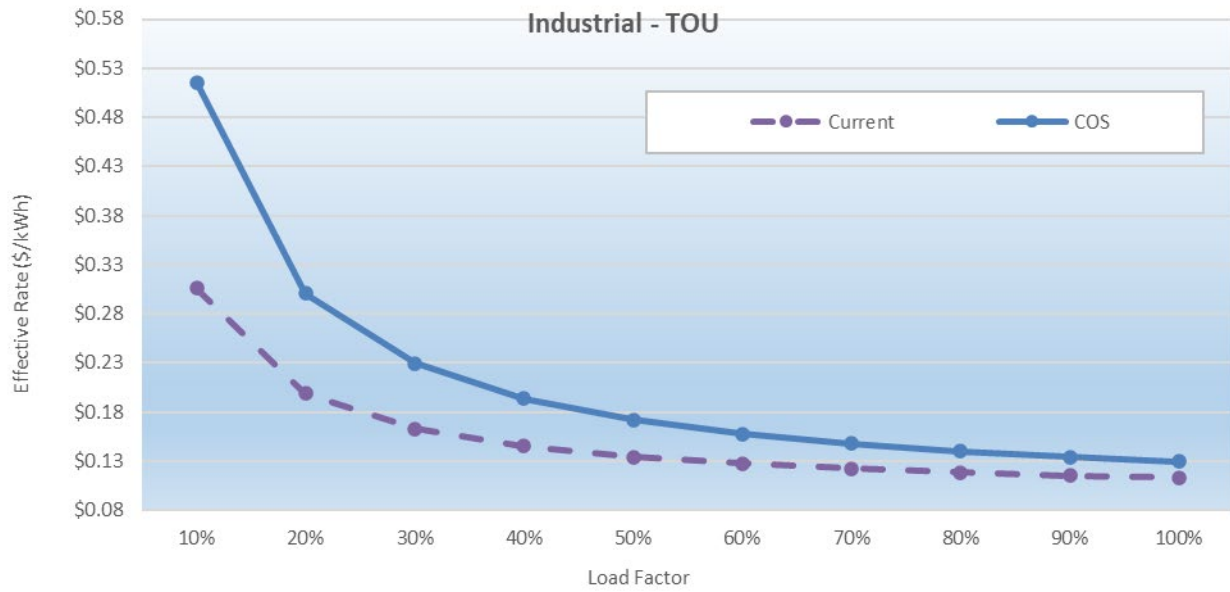


Figure 5-4. Cost and Current Rate Curves for Industrial TOU Rate

## Section 6

# PROPOSED RATES

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### General

As previously noted, rate design is the end result of a COS study, in which the cost recovery mechanisms (rates and charges) for each customer class are established. Rates and charges are set for each customer class to collectively meet RPU's average annual Revenue Requirement as well as to address specific policy goals and objectives as determined by RPU. For the purposes of this Study, the following rate design objectives were considered during the rate design process, which are inclusive of the rate making principles established by RPU and discussed in Section 1 of this Report.

RPU's rates are designed to follow the subsequent principles:

- Achieve full recovery of costs.
- Equitably allocate costs across and within customer classes.
- Encourage efficient use of water and electricity.
- Provide rate stability.
- Offer flexibility and options.
- Maintain rate competitiveness in the region.
- Be simple and easy to understand.

The recovery of the projected average annual Revenue Requirement is the primary objective of rate design. This means that the specific components of the rates for each customer class must be paired with their respective projected billing determinants (in the form of energy, demand, and number of customers) to collect sufficient revenues for RPU to maintain operations and fund its historic and planned capital investments.

RPU has expressed an interest in increasing the portion of fixed cost recovery in its rates. This is proposed due to the "misalignment" in its existing rate structures relative to its costs structures, as previously discussed. In an era of constant load growth, the recovery of fixed costs through variable (energy) rates made sense and was commonplace in the industry. However, RPU (and many other utilities in California and elsewhere) have experienced reductions in customer energy consumption and demand over the recent past due to poor economic conditions and increases in energy efficiency, conservation, and customer self-generation. As sales decrease but costs remain the same (or increase), the fixed cost recovery issue becomes critical for utilities. One partial solution is to increase the fixed components of existing rate structures, or introduce new fixed cost recovery rate structures, while adjusting the energy-only rates of customers.

A related objective is to consider and mitigate the overall bill impacts associated with low-use customers. While increasing the fixed charges reduces the revenue risk for RPU as a whole, such increases tend to impact low-use customers more than high-use customers. This is because the energy-only portion of a low-use customer's bill is a smaller percentage than that for a high-use customer. Therefore, on a total unit basis (total dollars for the bill divided by the total energy consumed, \$/kWh), the relative increase in fixed charges represents a higher increase for low-use customers than high-use customers.

## Current Rate Classifications

As of the time of this Study, RPU has 16 rate schedules in effect. A summary of the current rate schedules and their customer classes is provided in Table 6-1.

**Table 6-1**  
**Current Rate Schedules and Customer Class**

Rate Schedule	Rate Code	Customer Class
Domestic Service	Schedule D	Domestic (Residential): All Electric, Electric Water Heater, Multi-family
Domestic Service – Time of Use	Schedule D-TOU	Domestic Time of Use
Domestic Service – Electric Vehicle	Schedule EV	Domestic Electric Vehicle Separately Metered
General Service	Schedule A – Flat Rate	Commercial – Flat (Small Commercial, No Demand Charge): includes Non-Metered Commercial, Schedule PW-1
General Service	Schedule A – Demand	Commercial – Demand (Medium Commercial)
Large General & Industrial	Schedule TOU	Industrial TOU: includes customers moved from Contract Service and Schedules BR, ED, TED, and S (as applicable)
Street Lighting – City	Schedule LS-1	Department Financed Street Lights
Street Lighting – Customer	Schedule LS-2	Customer Financed Street Lights
Outdoor Lighting – City Owned	Schedule OL	Department Financed Outdoor Lights
Traffic Control	Schedule TC	Traffic Lights: includes City Owned and Cal-Trans (State Owned)
Agricultural Pumping	Schedule PA	Other Classes
Wind Machines Frost Protection	Schedule PW-1	Commercial – Flat (Small Commercial, No Demand Charge)
Economic Development Rate	Schedule ED	Contract Service
Net Energy Metering	Schedule NEM	Other Applicable Tariff (depending on Customer)
Self-Generation Program	Schedule Self-Gen	Other Applicable Tariff (depending on Customer)
Stand By Service	Schedule S	Contract Service

## Existing and Proposed Fixed Cost Recovery

As with most utilities, RPU operational costs are primarily fixed and include debt service, labor, and investments in equipment. Variable costs are primarily related to fuel and purchased power. However, RPU is typical of many electric utilities in that it currently recovers the majority of its fixed costs from the variable portion of its rate structures (the energy charge or cents per kWh). Figure 6-1 provides a summary of the fixed cost recovery (defined as revenue from customer charges) compared to the variable cost recovery. As shown in Table 5-2 for existing Domestic rates, this non-alignment between costs, cost causation, and the revenue recovery results in customer energy charges that are higher than the COS and fixed charges that are lower than the COS. However, by not pricing the fixed rates at the costs incurred by RPU, the rates can send improper price signals to customers and encourage inefficient use of the system resulting in poor load factor (as discussed in Section 5), which underutilizes RPU's assets. Additionally, higher energy rates can encourage customers to install distributed generation resources to

avoid energy-only charges. This can result in higher costs for customers that do not install distributed generation resources.

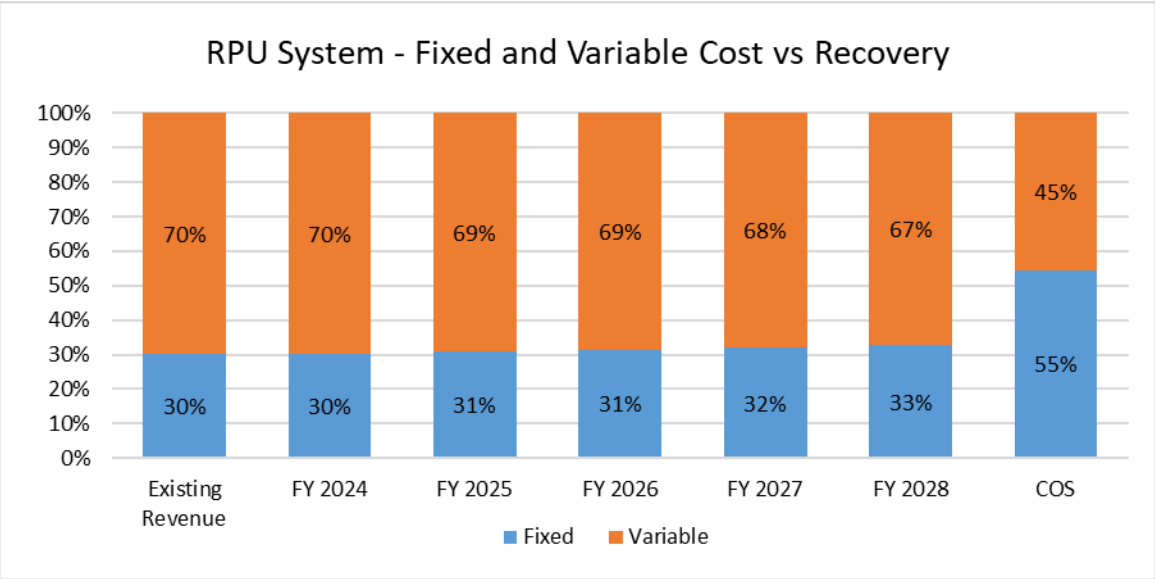


Figure 6-1. Fixed and Variable Cost vs. Recovery

Reliability Charge

RPU has established a Reliability Charge for all of its customers. This charge is intended to fund specific generation and transmission improvements to the RPU system to increase the reliability of service. For the purposes of this Study, there are no changes proposed for the Reliability Charge.

Network Access Charge

The NAC is based on the demand-related costs associated with the distribution system and is a tiered fixed monthly charge for Domestic – and Commercial – Flat customer classes and a peak monthly demand charge (\$/kW) for Commercial – Demand and Industrial TOU customer classes. The cost basis for the NAC varies by customer class, depending on its allocated share of the distribution demand costs as determined by the COS study.

Proposed Rate Design

This section of the Report provides a summary of the proposed rate design for each year of the Five-Year Rate Plan for each major customer class. Included in this summary is an analysis of the proposed rates, including rate impacts for the selected customer types. Proposed adjustments to the “other” customer classes are discussed at the end of this Section, with specific rates included in Appendix A.

Domestic Rates and Bill Comparison Analysis

Table 6-2 provides a summary of the proposed rate adjustments for the Domestic rate class for each year of the Five-Year Rate Plan and a comparison of the rate components to the existing rate structure.

**Table 6-2  
Domestic Rates  
(Existing and Proposed)**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$12.06	\$12.90	\$13.86	\$14.93	\$14.93	\$15.09
Network Access Charge (\$/month)						
Tier 1 (or < = 12 kWh Daily Average)	\$2.49	\$3.19	\$3.89	\$4.60	\$5.24	\$5.69
Tier 2 (>12 - 25 kWh Daily Average)	\$5.97	\$7.44	\$8.91	\$10.38	\$11.85	\$12.65
Tier 3 (>25 kWh Daily Average)	\$13.16	\$15.32	\$17.48	\$19.64	\$21.80	\$23.00
Energy Charge (\$/kWh)						
Tier 1 (0–750 S; 0–350 W)	\$0.1102	\$0.1179	\$0.1266	\$0.1364	\$0.1364	\$0.1379
Tier 2 (751–1,500 S; 351–750 W)	\$0.1753	\$0.1880	\$0.2007	\$0.2134	\$0.2261	\$0.2388
Tier 3 (>1,500 S; >750 W)	\$0.1988	\$0.2127	\$0.2285	\$0.2462	\$0.2462	\$0.2488
Reliability Charge (\$/month) <sup>(1)</sup>						
Small Residence (<100 Amp)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Medium Residence (101–200 Amp)	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Large Residence (201–400 Amp)	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Very Large Residence (>400 Amp)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) No changes to the Reliability Charge are proposed.

The COS-based rates, provided in Table 5-2 for the Domestic class, indicate a customer charge of \$16.69 per month. The proposed customer charge starts at \$12.90 per month (January 1, 2024) and is increased over the Study period to \$15.09 per month (2028). The Tier 1 NAC charge is proposed to increase to \$3.19 per month (2024) and increase over the Study period to \$5.69 per month (2028). Similarly, the Tier 2 NAC charge is proposed to increase to \$7.44 per month (2024) and increase annually to \$12.65 per month by 2028. The Tier 3 NAC charge is proposed to increase to \$15.32 per month (2024) and increase annually to \$23.00 by 2028.

The proposed energy rates in Table 6-2 reflect cost recovery for the energy and demand-related costs). The Tier 1 energy charge starts at \$0.1179/kWh (January 1, 2024) and is increased over the Study period to \$0.1379/kWh (2028). The Tier 2 energy charge starts at \$0.1880/kWh and is increased to \$0.2388/kWh by 2028. The Tier 3 energy charge starts at \$0.2127/kWh (2024) and increases to \$0.2488/kWh by 2028.

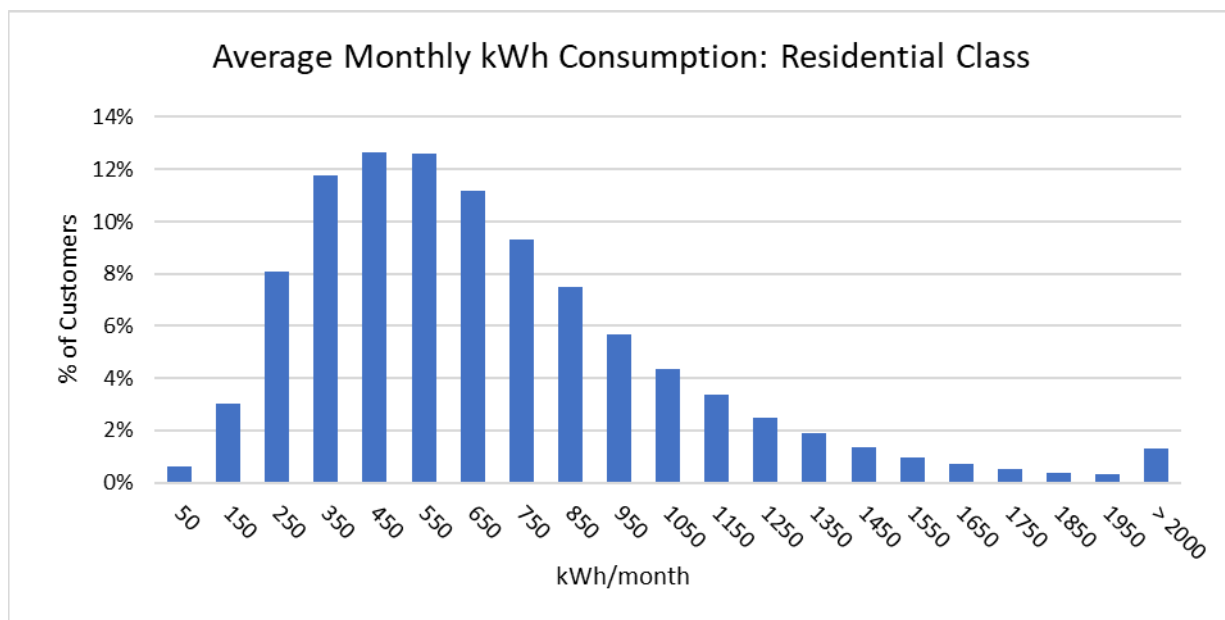
## Distribution of Bill Impacts – Domestic Customers

Figure 6-2 provides an analysis of the distribution of electricity consumption within RPU's existing Domestic customer class, as determined from RPU Domestic customer billing data. This graph shows the average monthly kWh for FY 2022 and shows that approximately 90% of Domestic customers utilize between 250 to 1,450 kWh per month.

Figure 6-3 and Table 6-3 quantify the expected bill impacts to Domestic customers for various levels of representative consumption for the first year (FY 2022) and over the Five-Year period. An analysis was

conducted to determine the first year bill impacts to representative customers within the class for small, medium, and large users. Small use Domestic customers (0–600 kWh/month) should expect to see their average monthly bill increase from \$3.05 to \$6.44 (approximately 6.4% to 7.1%) during the first year of the rate plan. Medium use customers (601–1,200 kWh/month) should expect to see their average monthly bill increase from \$8.87 to \$13.97 (approximately a 7.2% increase). Large use customers (1,201–2,000 kWh/month) should expect to see bill increases in the range of \$16.57 to \$20.85 (approximately a 7.2% increase) during this time.

As discussed above, this bill impact will vary based on individual customer usage patterns. However, approximately 90% of RPU Domestic customers are expected to receive a typical first year bill increase of between 6.8% to 7.2%, and to see typical monthly bill increases of between \$4.38 to \$20.85 per account. Over the Five-Year period, approximately 90% of RPU Domestic customers are expected to receive a typical bill increase of between 5.3% to 6.0%, and to see typical monthly bill increases of between \$3.39 to \$17.11 per account (note that this information is based on a combination of Figure 6-2 and Table 6-3).



**Figure 6-2. Distribution of RPU Domestic Customers' Monthly Usage (FY 2022)**

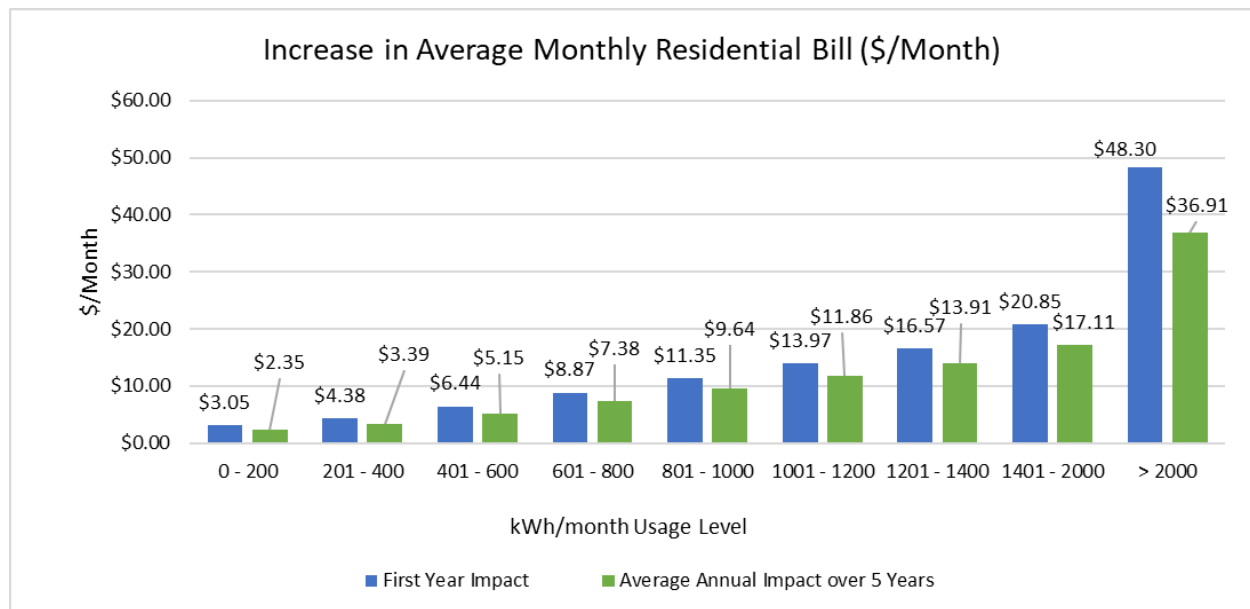


Figure 6-3. Average Domestic Bill Increase – First Year and Average for 5 Years

Table 6-3  
Domestic Bill Impacts  
Year 1 and Year 5; Average Annual Percent

Avg. Monthly kWh Usage	Avg. Monthly Current Bill	Avg. Monthly New Bill – Yr 1	Annual Increase 1 Yr. (%)	Avg. Monthly New Bill – Yr. 5	Annual Increase 5 Yr. (%)
0-200	\$47.46	\$50.51	6.4%	\$59.22	5.0%
201-400	\$64.08	\$68.47	6.8%	\$81.01	5.3%
401-600	\$90.57	\$97.01	7.1%	\$116.32	5.7%
601-800	\$122.74	\$131.61	7.2%	\$159.65	6.0%
801-1,000	\$156.77	\$168.12	7.2%	\$204.96	6.1%
1,001-1,200	\$193.37	\$207.34	7.2%	\$252.65	6.1%
1,201-1,400	\$230.27	\$246.84	7.2%	\$299.82	6.0%
1,401-2,000	\$291.61	\$312.46	7.2%	\$377.16	5.9%
> 2,000	\$685.32	\$733.62	7.0%	\$869.87	5.4%

### Fixed vs. Variable Cost Recovery

As previously indicated, RPU's existing rate structures rely primarily on volumetric energy charges to recover both fixed and variable costs (although the customer charge and the Reliability Charge do provide fixed cost recovery in the form of fixed charges). One of RPU's objectives for this Study was to increase the amount of fixed cost recovery from fixed charges. The proposed Domestic rates achieve this by increasing the tiered NAC. Figure 6-4 provides a summary of the analysis of the fixed versus variable cost recovery in the existing rates, as well as the proposed changes in rates over the Five-Year Rate Plan.

Additionally, this figure includes a comparison to the COS analysis, which indicates that RPU’s costs are approximately 62% fixed and 38% variable for the Domestic customer class.

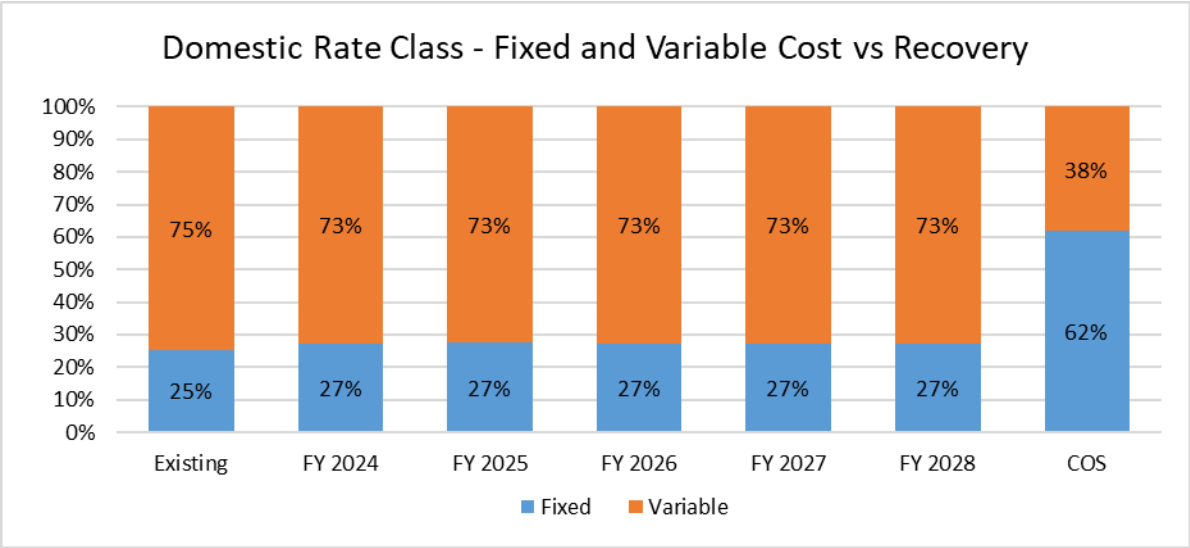


Figure 6-4. Fixed vs. Variable Cost Recovery by Year – Domestic

Non-Domestic/Commercial Rate and Bill Comparison Analysis

The following provides a summary of the bill impact from the proposed rate changes for the non-domestic rate classes, including Commercial – Flat, Commercial – Demand, and Industrial TOU.

Commercial – Flat

Table 6-4 provides a summary of the proposed rate adjustments for the Commercial – Flat rate class for each year of the Five-Year Rate Plan and a comparison of the rate components to the existing rate levels.

The Commercial – Flat energy charge has two tiers based on 15,000 kWh per month energy usage; however, Tier 2 is set to encourage customers to either lower their energy usage (and remain in the Commercial – Flat class) or switch to the next level of commercial service (Commercial – Demand). Therefore, there are very few customers that utilize greater than 15,000 kWh per month on a consistent basis. If a Commercial – Flat customer utilized greater than 15,000 kWh, they would utilize greater than 20 kW of demand, and thus be moved to the Commercial – Demand class. The Commercial – Demand class has a tiered energy rate based on 30,000 kWh.



**Table 6-4**  
**Commercial – Flat**  
**(Existing and Proposed)**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$20.50	\$21.12	\$21.96	\$22.95	\$23.98	\$24.94
Network Access Charge (\$/month)						
Tier 1 (0–500 kWh)	\$3.35	\$3.45	\$3.59	\$3.75	\$3.92	\$4.08
Tier 2 (501–1,500 kWh)	\$9.50	\$9.79	\$10.18	\$10.64	\$11.12	\$11.56
Tier 3 (1501–3000 kWh)	\$16.89	\$17.40	\$18.10	\$18.91	\$19.76	\$20.55
Tier 4 (>3000 kWh)	\$40.63	\$41.85	\$43.52	\$45.48	\$47.53	\$49.43
Energy Charge (\$/kWh)						
Tier 1 (0–15,000 kWh)	\$0.1486	\$0.1531	\$0.1592	\$0.1664	\$0.1739	\$0.1809
Tier 2 (>15,000 kWh)	\$0.2270	\$0.2338	\$0.2432	\$0.2541	\$0.2655	\$0.2761
Reliability Charge (\$/month) <sup>(1)</sup>						
Tier 1 (0–500 kWh)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Tier 2 (501–1,500 kWh)	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Tier 3 (>1,500 kWh)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) No changes to the Reliability Charge for the Commercial – Flat class are proposed.

Rate changes proposed for Commercial – Flat include an increase in the Customer Charge, increases in the tiered NAC, and increases in the energy charges over the Rate Plan period. The Tier 1 NAC is for customers ranging from 0 to 500 kWh and is proposed to increase to \$3.45 per month (January 1, 2024) and increase over the Study period to \$4.08 per month (2028). The Tier 4 NAC is for customers over 3,000 kWh per month and proposed to increase to \$41.85 per month (2024) and is increased to \$49.43 per month by 2028.

The COS-based rates for the Commercial – Flat class, provided in Table 5-3, indicate a Test Year customer charge of \$47.07 per month. The customer charge is proposed to increase from \$20.50/month to \$24.94/month.

The COS-Energy rate (Table 5-3) suggests a “demand-adjusted” energy rate of \$0.1760/kWh; however, that rate has not been adjusted for the tiers and does not reflect the revenue received from Commercial – Flat customers from the Reliability Charge. The energy rates in Table 6-4 reflect the cost recovery for the demand-related costs and the recognition of the revenue received from the Reliability Charge. As indicated, the tiered rate structure associated with this class has been maintained from the existing rate structure and is designed to equitably recover costs from customers who may move between this rate class and the Commercial – Demand rate class.

### **Distribution of Bill Impacts – Commercial – Flat Customers**

Figure 6-5 provides an analysis of the distribution of electricity consumption within RPU’s existing Commercial – Flat customer class, as determined from RPU customer billing data. The energy usage in this customer class is highly diverse (i.e., the data distribution is strongly right skewed). This graph shows

the average monthly kWh for FY 2022 and shows that approximately 90% of Commercial – Flat customers utilize between 250 to 5,250 kWh per month.

Figure 6-6 and Table 6-5 quantify the expected bill impacts to Commercial – Flat customers for various levels of representative consumption for the first year (FY 2024) and over the Five-Year period. An analysis was conducted to determine the first year bill impacts to representative customers within the class for small, medium, and large users. Small customers, defined as those using between 0 and 500 kWh per month, would be expected to see an average increase of approximately \$1.30 on their monthly bill, or approximately 2.4% increase in year one (FY 2024). Medium sized users, defined as those using between 1,500 and 5,000 kWh per month, would be expected to see an average year one monthly bill increase of between approximately \$6.60 and \$11.43/month, or between 2.5% and 2.7% compared to 2023 rates. Large users, defined as those using greater than 10,000 kWh per month, would be expected to see an average monthly bill increase of approximately \$45.90, or 3.1% compared to 2024 rates.

The impact of the proposed rate changes to these customers will vary based on individual customer usage patterns. However, approximately 90% of RPU Commercial – Flat customers are expected to receive a typical first year bill change of 2.4% to 2.7% and to see typical monthly bill increases of \$1.30 to \$11.43 per account. Over the Five-Year period, approximately 90% of RPU Commercial – Flat customers are expected to receive a typical bill increase of 3.1% and to see a typical monthly bill increase of between \$1.65 to \$12.95 per account (note that this information is based on a combination of Figure 6-5 and Table 6-5).

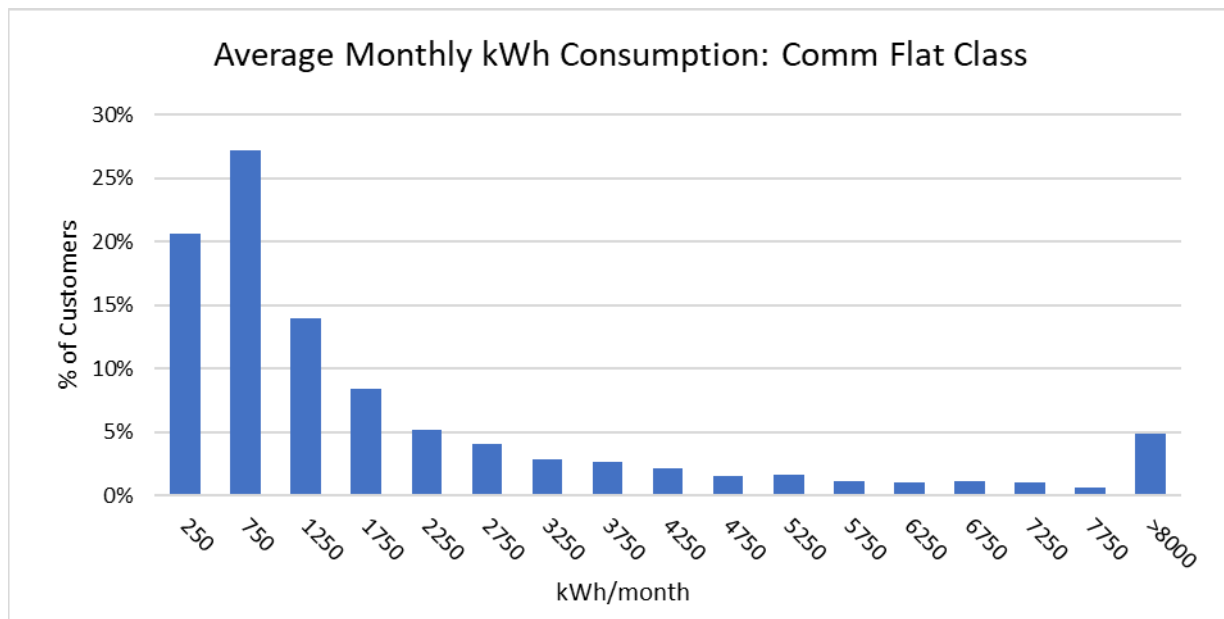


Figure 6-5. Distribution of RPU Commercial – Flat Customers' Monthly Usage (FY 2022)

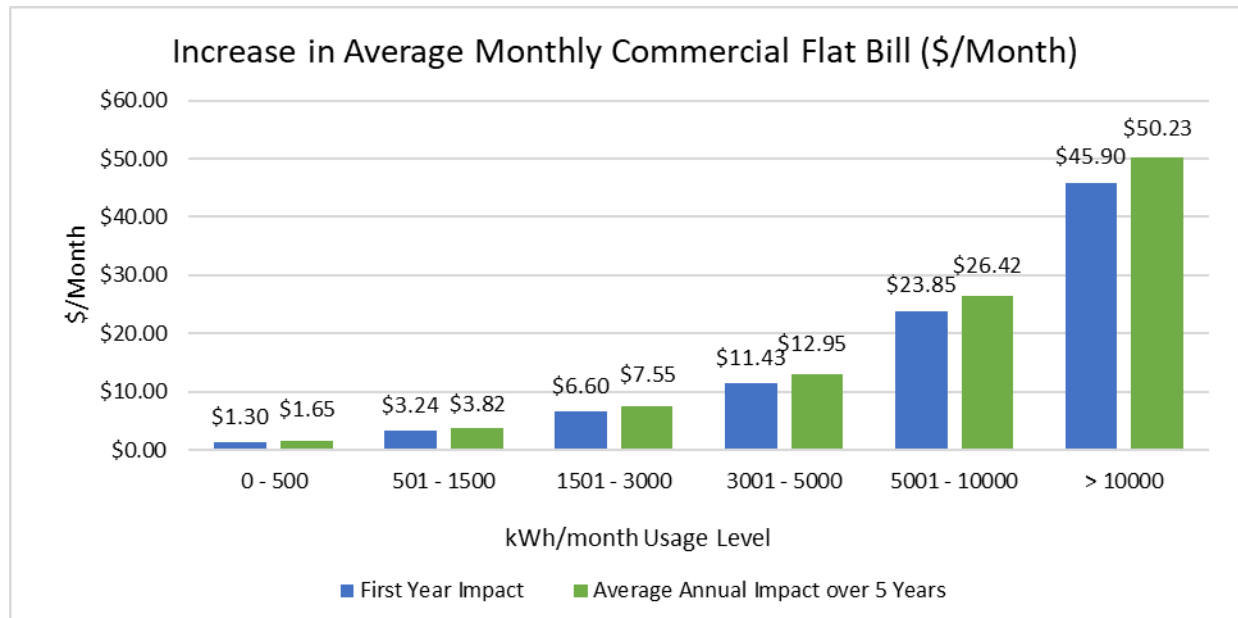


Figure 6-6. Average Commercial – Flat Bill Increase – First Year and Average for 5 Years

Table 6-5  
Commercial – Flat Bill Impacts  
Year 1 and Year 5, Average Annual Percent

Avg. Monthly kWh Usage	Avg. Monthly Current Bill	Avg. Monthly New Bill – Yr. 1	Annual Increase 1 Yr. (%)	Avg. Monthly New Bill – Yr. 5	Annual Increase 5 Yr. (%)
0–500	\$53.27	\$54.57	2.4%	\$61.54	3.1%
501–1,500	\$133.27	\$136.51	2.4%	\$152.36	2.9%
1,501–3,000	\$263.15	\$269.75	2.5%	\$300.88	2.9%
3,001–5,000	\$420.68	\$432.11	2.7%	\$485.43	3.1%
5,001–10,000	\$810.33	\$834.18	2.9%	\$942.41	3.3%
> 10,000	\$1,501.02	\$1,546.92	3.1%	\$1,752.17	3.3%

## Fixed vs. Variable Cost Recovery

Figure 6-7 provides a summary of the fixed versus variable cost recovery in the existing rates for Commercial – Flat customers as well as the proposed rate changes over the Five-Year Rate Plan. Figure 6-7 includes a comparison to the COS analysis, which indicates that for the Commercial – Flat class, RPU's costs are approximately 57% fixed and 43% variable.

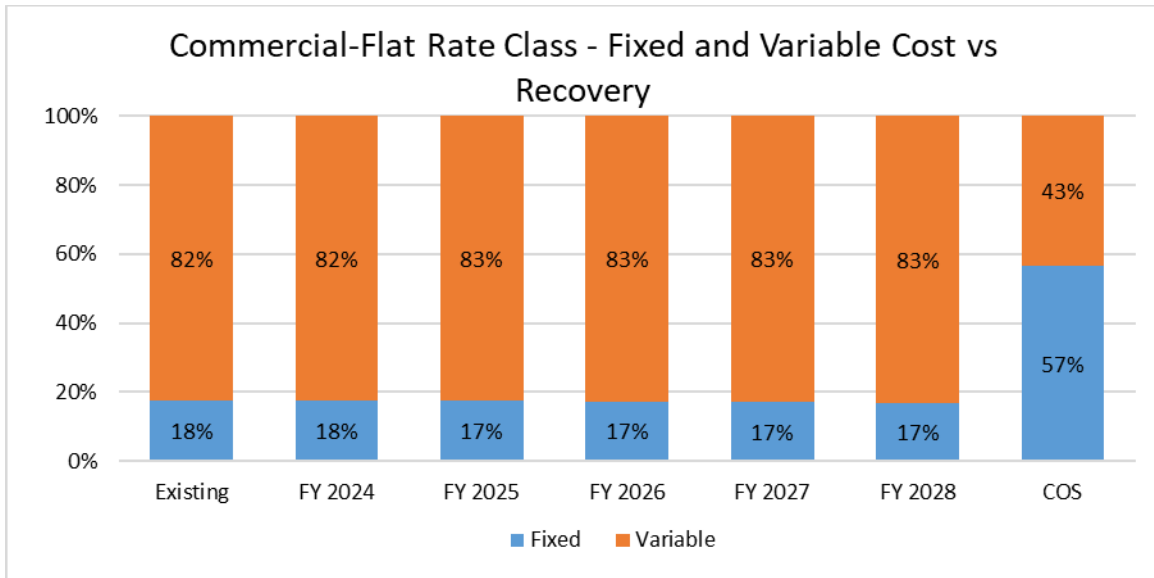


Figure 6-7. Fixed vs. Variable Cost Recovery by Year – Commercial – Flat

## Commercial – Demand

Table 6-6 provides a summary of the proposed rate adjustments for the Commercial – Demand rate class for each year of the Five-Year Rate Plan and a comparison of the rate components to the existing rate structure. Because Commercial-Demand is currently over collecting relative to its COS, no changes in rate levels are proposed for this class for the period of the Rate Plan.

Table 6-6  
Commercial – Demand  
(Existing and Proposed Rates)

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10	\$22.10
Network Access Charge (\$/kW)	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75
Energy Charge						
Tier 1 (0–30,000 kWh)	\$0.1242	\$0.1242	\$0.1242	\$0.1242	\$0.1242	\$0.1242
Tier 2 (> 30,000 kWh)	\$0.1360	\$0.1360	\$0.1360	\$0.1360	\$0.1360	\$0.1360
Demand Charge (\$/kW)						
Fixed Charge (First 15 kW)	\$160.95	\$160.95	\$160.95	\$160.95	\$160.95	\$160.95
All Excess kW (\$/kW)	\$10.73	\$10.73	\$10.73	\$10.73	\$10.73	\$10.73
Reliability Charge (\$/month) <sup>(1)</sup>	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00

(1) No changes to the Reliability Charge are proposed.

## Fixed vs. Variable Cost Recovery

Figure 6-8 provides a summary of the fixed versus variable cost recovery in the existing rates for the Commercial – Demand customer class over the Five-Year Rate Plan. This figure includes a comparison to the COS analysis, which indicates that RPU’s costs for the Commercial – Demand class are approximately 49% fixed and 51% variable. The change in fixed and variable cost recovery during the Rate Plan period is due to changes in estimated load from the class.

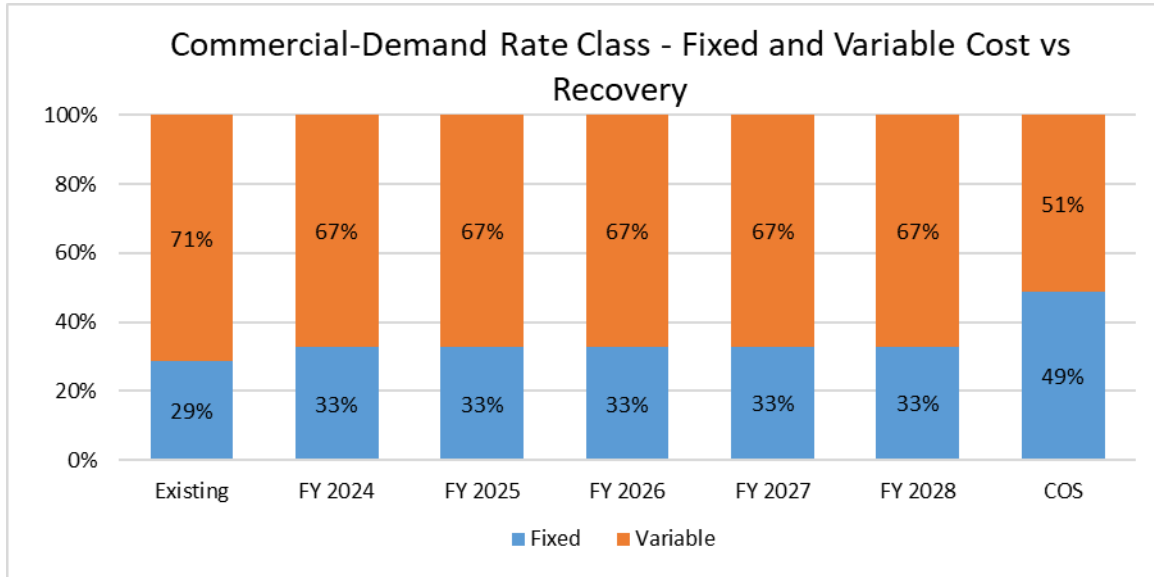


Figure 6-8. Fixed vs. Variable Cost Recovery by Year – Commercial – Demand

## Industrial – TOU

Table 6-7 provides a summary of the proposed rate adjustments for the Industrial TOU rate class for each year of the Five-Year Rate Plan and a comparison of the rate components to the existing rate structure.

**Table 6-7  
Industrial TOU  
(Existing and Proposed Rates)**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$659.88	\$686.28	\$713.73	\$742.28	\$760.84	\$776.06
Network Access Charge (\$/kW) Low Voltage	\$2.89	\$3.87	\$4.85	\$5.83	\$6.81	\$7.77
Network Access Charge (\$/kW) High Voltage	\$1.71	\$2.24	\$3.22	\$4.20	\$5.18	\$6.14
Energy Charge (\$/kWh)						
On-Peak	\$0.1154	\$0.1197	\$0.1245	\$0.1295	\$0.1314	\$0.1340
Mid-Peak	\$0.0946	\$0.0981	\$0.1020	\$0.1061	\$0.1077	\$0.1099
Off-Peak	\$0.0808	\$0.0838	\$0.0872	\$0.0907	\$0.0921	\$0.0939
Demand Charge (\$/kW)						
On-Peak	\$7.38	\$7.66	\$7.97	\$8.29	\$8.41	\$8.58
Mid-Peak	\$3.69	\$3.83	\$3.98	\$4.14	\$4.20	\$4.28
Off-Peak	\$1.85	\$1.92	\$2.00	\$2.08	\$2.11	\$2.15
Reliability Charge (\$/month) <sup>(1)</sup>						
≤ 100 kW	\$350	\$350	\$350	\$350	\$350	\$350
101-150 kW	\$750	\$750	\$750	\$750	\$750	\$750
151-250 kW	\$900	\$900	\$900	\$900	\$900	\$900
251-500 kW	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
501-750 kW	\$1,850	\$1,850	\$1,850	\$1,850	\$1,850	\$1,850
> 750 kW	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650	\$2,650

(1) No changes to the Reliability Charge are proposed.

The COS-based rates for Industrial TOU class, provided in Table 5-5, indicate a Test Year customer charge of \$27.89 per month. The customer charge is proposed to increase to \$686.28 per month starting January 1, 2024, and is increased over the Study period to \$721.07 per month (January 1, 2028). The NAC charge (for standard voltage service) is proposed to increase to \$3.87/kW (2024) and is increased over the Study period to \$7.77/kW (2028). The On-Peak Energy charge is proposed to be \$0.1197/kWh in 2024, increasing to \$0.1340/kWh in 2028.

The COS-based rates indicate a demand charge of \$31.20/kW for the Industrial TOU class. The proposed changes to the On-Peak demand rates start on January 1, 2024 at \$7.66/kW and increase to \$8.58/kW (2028). The relationship between the On-Peak, Mid-Peak, and Off-Peak prices maintains the existing rate structure differentials. RPU also recognizes that many customers in this class have shifted resources to respond to the existing rate structures (i.e., they have shifted load to the Mid- and Off-Peak times). Therefore, RPU has determined to adjust the rate component relationships in a manner that minimizes rate impacts to customers in this class. It should be noted that the COS-based demand rate includes fixed costs that are currently recovered from customers from the Reliability Charge.

The COS for this class indicates an energy rate of \$0.0863/kWh. As with the proposed demand charges, the difference between the On-Peak, Mid-Peak, and Off-Peak proposed energy rates reflects the existing

rate structure differentials. The energy rates proposed in Table 6-7 reflect the cost recovery for the demand-related costs not recovered through the combination of the proposed changes to the customer charges, NAC charges, demand charges, or the Reliability Charge. No change is proposed for the Reliability Charge for this class.

### **Distribution of Bill Impacts – Industrial TOU Customers**

Figure 6-9 provides an analysis of the distribution of electricity consumption within RPU's existing Industrial TOU customer class, as determined from RPU customer billing data. This graph shows the average monthly kWh for FY 2022 and shows that approximately 90% of Industrial TOU customers utilize between 13,000 kWh and 263,000 kWh per month (between 13 and 263 MWh, as 1,000 kWh equals 1 MWh).

Expected bill impacts for Industrial TOU customers are quantified in Figure 6-10 and Table 6-8 for various levels of representative consumption for the first year (FY 2024) and over the Five-Year period. An analysis was conducted to determine the first-year bill impacts to representative customers within the class for small, medium, and large users. Small customers, defined as those using between 0 and 100,000 kWh per month, would be expected to see an average increase between \$341 and \$731 on their monthly bill, or approximately between 6.1% and 6.2% increase in year one (FY 2024). Medium sized users, defined as those using between 100,000 and 250,000 kWh per month, would be expected to see an average year one monthly bill increase of between \$1,137 and \$2,872, or approximately 6.0% compared to 2023 rates. Large users, defined as those using greater than 500,000 kWh, would be expected to see a year one average monthly bill increase of approximately \$8,272 or 5.9% compared to 2023 rates.

As with the other classes, the proposed rate impact on the Industrial TOU customers' bill will vary based on individual customer usage patterns. However, approximately 90% of RPU Industrial TOU customers are expected to receive an average first year bill change of between 6.0% to 6.2% and to see typical monthly bill changes of \$341 to \$1,694 per account. Over the Five-Year period, approximately 90% of RPU's Industrial TOU customers are expected to receive a typical monthly bill increase of between 5.9% to 6.6% and to see a typical monthly bill change of between \$363 to \$1,753 per account (note that this information is based on a combination of Figure 6-9 and Table 6-8).

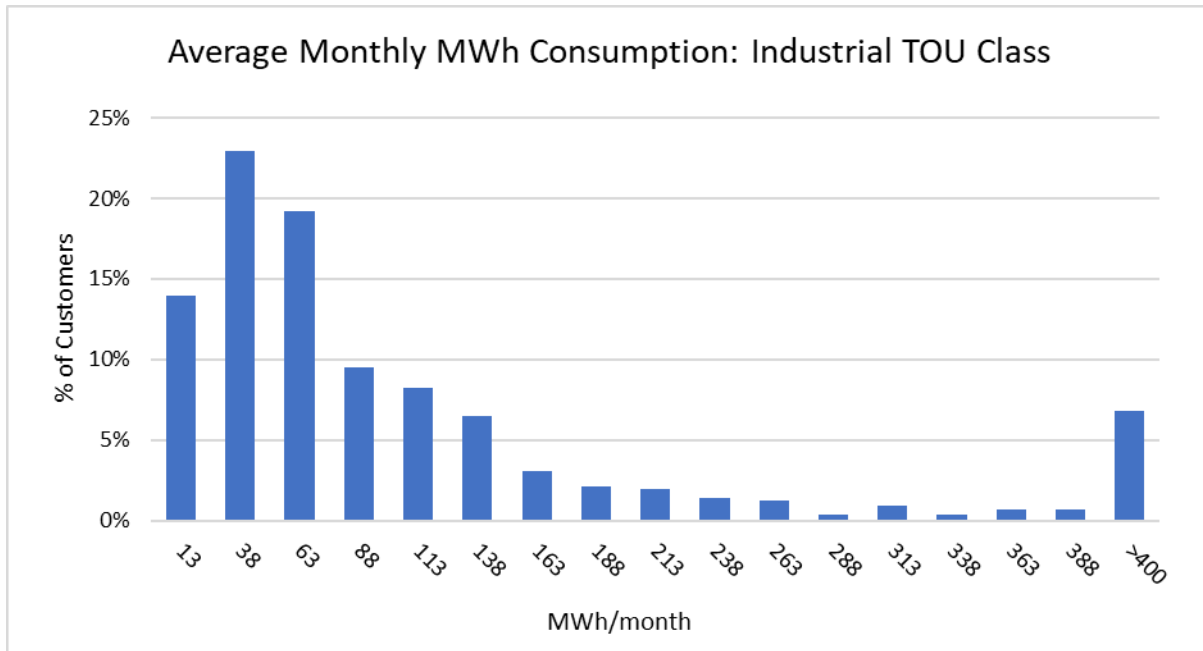


Figure 6-9. Distribution of RPU Industrial TOU Customers' Monthly Energy Usage (MWh = 1,000 kWh, FY 2022)

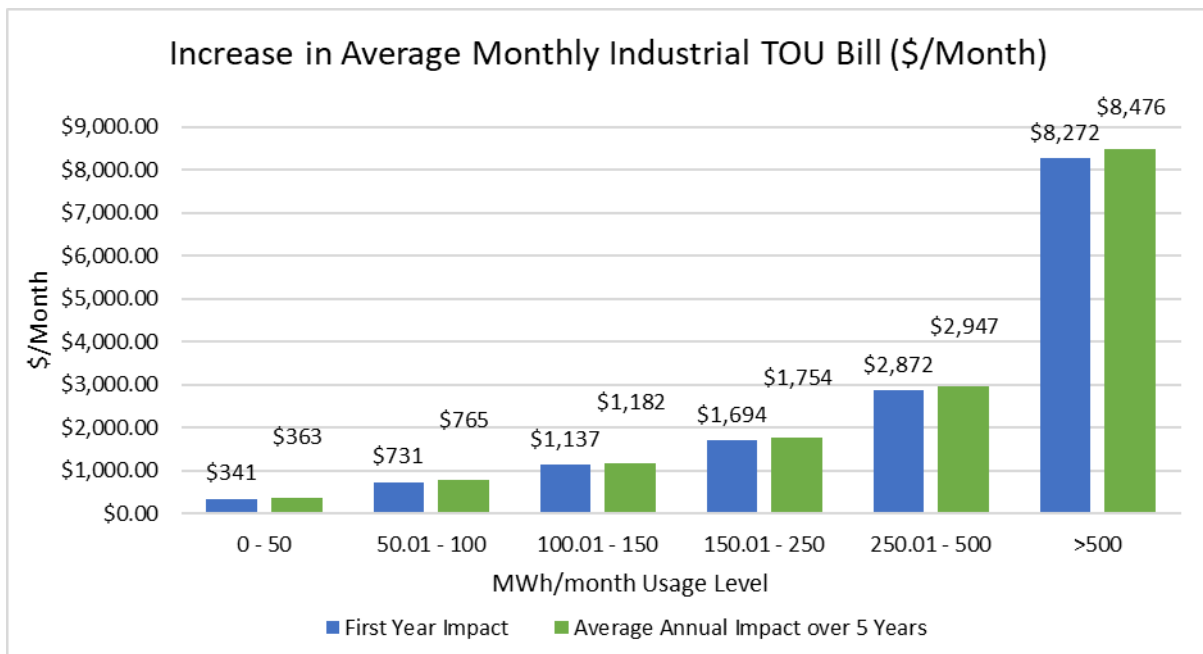


Figure 6-10. Average Commercial Demand Bill Increase – First Year and Average for 5 Years (MWh = 1,000 kWh)

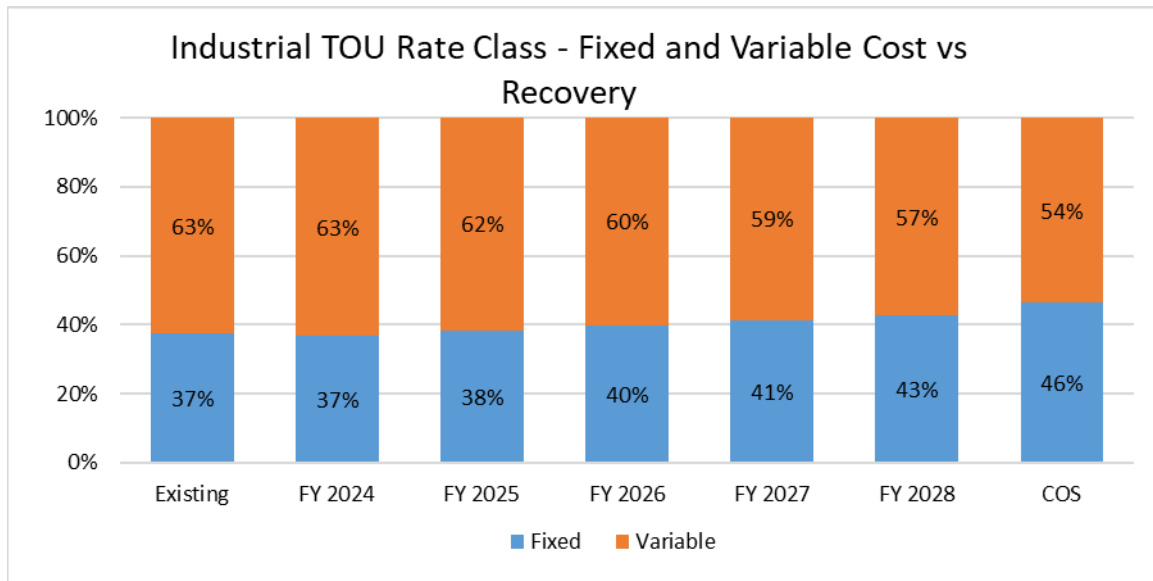


**Table 6-8**  
**Industrial TOU Class Bill Impacts**  
**Year 1 and Year 5; Average Annual Percent**

Avg. Monthly kWh Usage	Avg. Monthly Load Factor	Avg. Monthly Current Bill	Avg. Monthly Bill Yr. 1	Annual Increase 1 Yr. (%)	Avg. Monthly New Bill Yr. 5	Annual Increase 5 Yr. (%)
0–50,000	23%	\$5,474.44	\$5,815.55	6.2%	\$7,290.53	6.6%
50,001–100,000	37%	\$11,988.59	\$12,719.54	6.1%	\$15,812.75	6.4%
100,001–150,000	40%	\$18,844.41	\$19,981.00	6.0%	\$24,753.71	6.3%
150,001–250,000	48%	\$28,353.78	\$30,047.40	6.0%	\$37,121.67	6.2%
250,001–500,000	55%	\$49,648.32	\$52,520.48	5.8%	\$64,383.77	5.9%
> 500,000	59%	\$140,065.25	\$148,337.58	5.9%	\$182,444.60	6.1%

### Fixed vs. Variable Cost Recovery

Figure 6-11 provides a summary of the fixed versus variable cost recovery in the existing rates for the Industrial – TOU customer class over the Five-Year Rate Plan. Figure 6-11 includes a comparison to the COS analysis, which indicates that for the Industrial TOU class, RPU’s costs are approximately 46% fixed and 54% variable.



**Figure 6-11. Fixed vs Variable Cost Recovery by Year – Industrial TOU**

### Revenue Impact Analysis

Table 6-9 provides a summary of the overall revenue contributions by customer class under the proposed rates, as well as the total system revenue projected to be collected in each year of the Five-Year Rate Plan.

**Table 6-9**  
**Projected Revenue by Class (\$000)**

Customer Class	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Domestic	\$137,004	\$147,188	\$158,517	\$167,543	\$172,937
Commercial – Flat	\$51,761	\$53,752	\$56,335	\$59,237	\$62,364
Commercial – Demand	\$33,973	\$34,207	\$34,536	\$34,897	\$35,371
Industrial TOU	\$139,876	\$149,511	\$160,640	\$170,801	\$180,416
Other <sup>(1)</sup>	\$5,042	\$5,243	\$5,451	\$5,668	\$5,893
Total <sup>(2)</sup>	\$367,657	\$389,901	\$415,478	\$438,146	\$456,981

(1) Other Classes include street lights and agricultural load.

(2) Numbers may not add due to rounding.

Table 6-9 suggests that the revenues from the Domestic rate class are projected to increase from approximately \$137 million in FY 2024 to \$172.9 million in FY 2028. The Commercial – Flat, Commercial – Demand, Industrial TOU customer, and Other Rates classes will also see an increase in the total revenue generated by the class. As noted previously, there are no proposed rate changes for the Commercial-Demand class, however, the projected load for that class is expected to increase during the Rate Plan period.

## Other Rate Changes

There are several other rate changes that RPU is proposing as part of this Five-Year Rate Plan. A discussion of each of these “other” customer and rate classes, and the changes proposed, is provided below.

### Street Lighting

RPU is finalizing its process to fully replace its existing inventory of City-owned street lights with LED lamps. This effort will result in lower energy costs but will require a significant capital investment. The capital investment for the replacement is being funded from non-retail rate revenues. Approximately 26,000 LED lamps currently under the Schedule LS-1 (Street Lighting Service – Department Financed) have been installed and the remainder of approximately 5,000 lamps are expected to be installed before the end of the Five-Year Rate Plan. The proposed LED lamps are to be charged on a per lamp/per month basis and are differentiated by both the fixture’s nameplate wattage and a photocell setting. Each LED lamp can be set to a different photocell setting which provides varying levels of light dimming based on the time of day. There are four photocell options for the LED Lamps in the LS-1 schedule. The lamp dimming varies before and after midnight. Table 6-10 below describes the dimming provided by each photocell.

**Table 6-10**  
**LED Lamp Photocell Settings**

Photocell Setting	Dimming Percentage	
	Before Midnight	After Midnight
PC-1	100%	100%
PC-2	50%	50%
PC-3	70%	50%
PC-4	100%	50%

This type of street light rate structure is common for municipal electric utilities. The proposed rates are sufficient to recover the costs associated with street lighting, capital costs (hardware), O&M-related costs, and the cost of electricity. Photocell settings that employ dimming have slightly lower rates to reflect the reduction in energy costs from the lamp dimming. The proposed rates for non-LED LS-1 Streetlights are listed in Table 6-11 below and the proposed rates for LED lamps are listed in Table 6-12 below, beginning on January 1, 2024. The nameplate wattage of the lamp and the photocell setting are used to determine a lamp's specific rate.

**Table 6-11**  
**Existing Schedule LS-1 (Per Lamp,**  
**Per Month) <sup>(1)</sup>**

Light Type	Existing Rate
Incandescent	
1,000 Lumens	\$6.82
2,500 Lumens	\$10.12
4,000 Lumens	\$13.44
Mercury Vapor	
3,500 Lumens	\$10.77
7,000 Lumens	\$12.76
10,000 Lumens	\$15.68
Sodium Vapor	
5,800 Lumens	\$10.51
9,500 Lumens	\$11.85
16,000 Lumens	\$13.88
22,000 Lumens	\$15.75
25,000 Lumens	\$17.39
40,000 Lumens	\$21.84

(1) LS-1 Rate Schedule is Department Financed Lights.

**Table 6-12**  
**LED Additions to Schedule LS-1 (Energy and Maintenance \$/month) <sup>(1)</sup>**

LED Fixture Wattage	2024	2025	2026	2027	2028
<b>0-75 Watts</b>					
PC-1	\$13.07	\$13.58	\$14.11	\$14.66	\$15.03
PC-2	\$12.29	\$12.77	\$13.26	\$13.78	\$14.13
PC-3	\$12.43	\$12.92	\$13.42	\$13.94	\$14.29
PC-4	\$12.65	\$13.14	\$13.65	\$14.18	\$14.54
<b>75-125 Watts</b>					
PC-1	\$14.78	\$15.12	\$15.47	\$15.82	\$16.11
PC-2	\$13.54	\$13.86	\$14.17	\$14.50	\$14.76
PC-3	\$13.77	\$14.09	\$14.41	\$14.74	\$15.01
PC-4	\$14.35	\$14.68	\$15.01	\$15.36	\$15.38
<b>125-175 Watts</b>					
PC-1	\$18.24	\$18.33	\$18.43	\$18.52	\$18.61
PC-2	\$15.83	\$15.91	\$15.99	\$16.07	\$16.14
PC-3	\$16.27	\$16.35	\$16.43	\$16.52	\$16.60
PC-4	\$16.94	\$17.02	\$17.11	\$17.19	\$17.27
<b>175-260 Watts</b>					
PC-1	\$19.10	\$19.46	\$19.83	\$20.21	\$20.52
PC-2	\$16.05	\$16.35	\$16.66	\$16.98	\$17.24
PC-3	\$16.61	\$16.92	\$17.24	\$17.57	\$17.84
PC-4	\$17.45	\$17.78	\$18.12	\$18.46	\$18.75

(1) LS-1 Rate Schedule is Department Financed Lights. These rates are proposed to be charged monthly per LED light by watt and photocell rating. Rate changes are effective on January 1 of each year.

## Electric Vehicle Charging Rates

### Proposed EV Separately Metered Charger Rate

As part of this Study, RPU requested the development of a separately metered EV charger rate. Currently, there are several EV charging stations available within the City; some are dedicated to specific charging only (due to proprietary charging equipment) and some non-specific chargers are owned and operated by third-party entities. However, all current EV chargers in the City are located as part of a series of several charges situated behind one meter. For the purposes of this Study, RPU sought an EV charger rate that would be applied to a single, standalone charging facility with its own dedicated metering technology.

For this assignment, NewGen reviewed charger data provided by RPU for two specific sample charger locations. Analysis of the hourly load at these two facilities suggests that on average, a single EV charger could set a peak demand during the year of approximately 51 kW. At that level of demand, the charging facility would be within RPU's Commercial-Demand rate class. A summary of the estimate average kWh

## Section 6

per month per charger, average peak demand and average load factor for these two charging locations is provided in in Table 6-13:

**Table 6-13**  
**Per Charger Energy, Demand, and Load Factor**

<b>Supercharger Location</b>	<b>Average kWh per Month per Charger</b>	<b>Peak Demand (kW/charger)</b>	<b>Average Monthly Load Factor</b>
Location 1	1,409	29.5	7.4%
Location 2	4,992	75.0	9.9%
Weighted Average	3,649	50.9	9.8%

One challenge in developing EV charging rate is assigning the demand related costs to all users of the facility. For customers with a dedicated charger behind the meter, this cost can be assigned to that user. However, for a charger with multiple users, the demand cost must be spread across the estimated energy usage for the period (month). This is consistent with several approaches to EV charging rates in the City, as well as those adopted elsewhere in California and in other jurisdictions.

To develop the EV charging rate, the average usage characteristics from Table 6-13 were applied to the current Commercial – Demand rate to calculate an estimated total cost for a single charging facility within a month. The total cost was divided by the average kWh/month to determine an all-energy rate for a stand-alone charger. The development of this proposed Separately Metered EV Charging rate is provided in Table 6-14.

**Table 6-14**  
**Separately Metered EV Charging Rate (\$/kWh)**

<b>Rate Component</b>	<b>Rate</b>	<b>Usage Per Month</b>	<b>Monthly Charge</b>
Customer Charge (\$/Month)	\$22.10	1	\$22.10
Reliability Charge (\$/Month)	\$90.00	1	\$90.00
Network Access Charge (\$/kW)	\$1.75	50.93	\$89.13
Demand Charge (\$/kW)			
Fixed Charge (First 15 kW)	\$160.95	1	\$160.95
All Excess kW (\$/kW)	\$10.73	35.93	\$385.52
Energy			
Tier 1 (0–30,000 kWh)	\$0.1242	3,649	\$453.26
Tier 2 (> 30,000 kWh)	\$0.1360	0	\$ -
Total:			<b>\$1,200.96</b>
\$/kWh:			<b>\$0.3291</b>

As indicated above, applying the average EV charger usage characteristics to RPU’s existing Commercial Demand results in a total monthly charge of approximately \$1,201. Dividing the total monthly charge by the total estimated monthly usage of 3,649 kWh results in an average energy only rate of \$0.3291/kWh.

Therefore, for this Study, the EV Charging rate is proposed to be \$0.3291/kWh. Because the Commercial Demand rate is not proposed to change during the period of this Study, this EV Charger rate is proposed to remain the same as well. It is recommended that RPU review the usage characteristics of the current and future EV charging facilities within the City to ensure that average usage is consistent with the assumptions developed herein.

### **Domestic TOU Rates**

As a result of the previous rate study, RPU introduced optional Domestic TOU rates for customers interested in shifting load, including EV owners that intend to charge their electric vehicles at their residences. There are two TOU rate offerings available to domestic RPU customers; one is a tiered TOU (DTOU) and the other is a TOU for EV only (Schedule EV). The DTOU rate does not require an additional meter, and all other applicable rate charges (e.g., customer charge, NAC charge, public benefits fee, taxes, etc.) would apply. This rate is shown in Table 6-15.

**Table 6-15**  
**Domestic Time of Use Schedule DTOU**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/Month)	\$12.06	\$12.90	\$13.86	\$14.93	\$14.93	\$15.09
Network Access Charge						
Tier 1 (< or = 12 Daily Avg kWh Usage)	\$2.49	\$3.19	\$3.89	\$4.60	\$5.24	\$5.69
Tier 2 (< 12 - 25 Daily Avg kWh Usage)	\$5.97	\$7.44	\$8.91	\$10.38	\$11.85	\$12.65
Tier 3 (>25 Daily Avg kWh Usage)	\$13.16	\$15.32	\$17.48	\$19.64	\$21.80	\$23.00
Energy Charge <sup>(1)</sup>						
Summer On-Peak						
0 - 330 kWh	\$0.1860	\$0.1990	\$0.2138	\$0.2304	\$0.2304	\$0.2329
> 330 kWh	\$0.2976	\$0.3184	\$0.3421	\$0.3686	\$0.3686	\$0.3726
Summer Mid-Peak						
0 - 550 kWh	\$0.1209	\$0.1294	\$0.1390	\$0.1497	\$0.1498	\$0.1514
> 550 kWh	\$0.1934	\$0.2069	\$0.2223	\$0.2395	\$0.2396	\$0.2421
Summer Off-Peak						
0 - 220 kWh	\$0.1012	\$0.1083	\$0.1163	\$0.1253	\$0.1254	\$0.1267
> 220 kWh	\$0.1488	\$0.1083	\$0.1163	\$0.1253	\$0.1254	\$0.1267
Winter On-Peak						
0 - 135 kWh	\$0.1395	\$0.1493	\$0.1603	\$0.1728	\$0.1728	\$0.1747
> 135 kWh	\$0.2232	\$0.2388	\$0.2565	\$0.2764	\$0.2765	\$0.2794
Winter Mid-Peak						
0 - 250 kWh	\$0.1116	\$0.1194	\$0.1283	\$0.1382	\$0.1382	\$0.1397
> 250 kWh	\$0.1786	\$0.1911	\$0.2053	\$0.2212	\$0.2212	\$0.2236
Winter Off-Peak						
0 - 115 kWh	\$0.1012	\$0.1083	\$0.1163	\$0.1253	\$0.1254	\$0.1267
> 115 kWh	\$0.1488	\$0.1083	\$0.1163	\$0.1253	\$0.1254	\$0.1267
Reliability Charge <sup>(2)</sup>						
Small Residence (<100 Amp)	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Medium Residence (101–200 Amp)	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Large Residence (201-400 Amp)	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Very Large Residence (>400 Amp)	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Summer season of June 1 to September 30 Energy Charge and Network Access Charge. On-Peak hours are 2:00 p.m. to 7:00 p.m. during summer months and 4:00 p.m. to 9:00 p.m. during winter months. Mid-Peak hours are 6:00 a.m. to 2:00 p.m. and 7:00 p.m. to 11:00 p.m. during summer months, and 6:00 a.m. to 4:00 p.m. and 9:00 p.m. to 11:00 p.m. during winter months. Off-Peak hours are 11:00 p.m. to 6:00 a.m. throughout the year.

(2) No change to the Reliability Charge is proposed for this class.

The Domestic EV Separately Metered (Schedule EV) rate is applicable only to domestic customers with an EV and a separately metered dedicated EV charger. This rate includes a customer charge, but does not have a separate reliability charge or NAC. Upon election to receive service under the Schedule EV rate, the customer's standard domestic service will receive the Tier 3 NAC charge. The EV rate is not tiered by usage but does include a TOU component for On-/Mid-Peak period energy usage. Table 6-16 provides the current and proposed EV rates.

**Table 6-16**  
**Domestic Electric Vehicle Separately Metered – Schedule EV**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/Month)	\$12.06	\$12.90	\$13.86	\$14.93	\$14.93	\$15.09
Energy Charge (\$/kWh) <sup>(1)</sup>						
Summer – On-Peak	\$0.2753	\$0.2899	\$0.3054	\$0.3216	\$0.3387	\$0.3567
Summer – Mid-Peak	\$0.1572	\$0.1656	\$0.1744	\$0.1836	\$0.1934	\$0.2037
Summer – Off-Peak	\$0.1102	\$0.1161	\$0.1222	\$0.1287	\$0.1356	\$0.1428
Winter – On-Peak	\$0.2065	\$0.2175	\$0.2290	\$0.2412	\$0.2541	\$0.2676
Winter – Mid-Peak	\$0.1451	\$0.1528	\$0.1609	\$0.1695	\$0.1785	\$0.1880
Winter – Off-Peak	\$0.1102	\$0.1161	\$0.1222	\$0.1287	\$0.1356	\$0.1428

(1) Summer season of June 1 to September 30 Energy Charge. On-Peak hours are 2:00 p.m. to 7:00 p.m. during summer months and 4:00 p.m. to 9:00 p.m. during winter months. Mid-Peak hours are 6:00 a.m. to 2:00 p.m. and 7:00 p.m. to 11:00 p.m. during summer months, and 6:00 a.m. to 4:00 p.m. and 9:00 p.m. to 11:00 p.m. during winter months. Off-Peak hours are 11:00 p.m. to 6:00 a.m. throughout the year.

## Other Existing Rates Schedules

RPU provides a variety of services to other rate classes that are collectively referred to as “Other Rates” for this Study. These rates include “classes within classes,” such as Domestic TOU Tiered (DTOU Tiered), as well as various lighting classes, renewable type classes, agricultural electric use classes, and stand-by service, as well as “rate programs” offered by RPU. Each rate was reviewed relative to either its own COS or a comparison to similar RPU class costs (as determined by this Study). Generally speaking, these rate classes have less customers, lower loads, or some other unique applicability relative to the other “major” classes described herein. Because of these characteristics, it is a challenge to apply systemwide cost allocation factors to these classes. Therefore, many of the rates for these classes and programs are subject to the annual system average rate of 5.3% per year increase. A description of each rate class and program, as well as proposed rate/rate structure changes, as appropriate, is discussed below. Each proposed rate schedule is provided in Appendix A to this Report.

## Schedule ED – Economic Development Rates

Many utilities, including RPU, have developed Economic Development (ED) Rates. RPU's ED Rate is tied to the OAT and requires a certain level of investment for specified industries (defined by government codes). The ED Rate provides a gradual increase on a percentage basis over a three-year period to the full implementation of the OAT. The increased load benefits all customers as RPU's fixed costs are allocated to more units. No changes are proposed to this rate or rate structure as a result of this Study.



### Schedule Feed-In Tariff

RPU provides a Feed-in Tariff (FIT) rate for customer generators of no more than 3 MW who wish to sell output from renewable generation to RPU. The FIT is defined by a tariff and is adjusted annually to reflect RPU's average cost of all renewable energy purchased by RPU. There are currently no customers that are provided service under the RPU's FIT. No changes are proposed to the FIT tariff as a result of this Study.

### Schedule LS-2

RPU provides two types of services to customers who install and own their own street lighting systems. The first service is an "Energy Only" service wherein the customer is responsible for the maintenance and operations of their systems and RPU provides the necessary energy. The second type of services is "Energy and Maintenance" wherein RPU provides the energy and maintenance services on the customer-owned lighting facilities. Both services are charged an annual fee on a per light per lumen basis (there are different rates for Incandescent, Mercury Vapor, and Sodium Vapor type lights, as well as varying lumens within each light type). The existing differential between the Energy Only and Energy and Maintenance services is based on costs and averages approximately \$20.59 per month. Proposed changes to this rate class include an annual increase of 5.3% per year for existing lights. See Appendix A Tables A-1 and A-2 for revised Energy Only and Energy and Maintenance rates for non-LED.

### Schedule OL

Like Schedule LS-1, RPU offers services for outdoor lighting whereby the equipment is owned, installed, and maintained by RPU. The rates for this tariff are applicable to two specific lumen ratings for two types of lighting fixtures (Mercury Vapor and Sodium Vapor). RPU proposes to increase the existing rate structure at the annual rate of 5.3%. Proposed changes for these rates is provided in Appendix A Table A-3.

### Schedule PA

RPU offers a specific rate for water pumping services for general agricultural use, referred to as "Power – Agricultural Pumping." This rate is based on an annual service charge that varies by the horsepower rating of the pump, as well as a flat energy rate and a Reliability Charge. Proposed changes to this rate include an increase in each energy rate by approximately 5.3% per year, which results in a total rate class revenue increase on a percentage basis similar to the increase required for the system over the Study period (the Revenue Requirement). Additionally, customers in this class will be subject to the proposed changes in the Commercial – Flat tiered NAC. Proposed rate tariff additions are provided in Appendix A Table A-4.

### Schedule PW 1

RPU offers a specific rate for agricultural customers that utilize wind machines for frost protection of their crops. This rate includes a customer charge and a tiered energy charge (based on a tier of 15,000 kWh). Given the seasonality of this specific load, the meters on this tariff are read annually. Proposed changes to this tariff include adjustments to the NAC and energy rate (based on the proposed Commercial – Flat NAC and energy rate changes). Appendix A Table A-5 includes the proposed rate changes for this tariff.

### Schedule S

RPU offers Stand-by Service to non-residential customers that provide all or part of their load with generation located on the customer's premises. The stand-by service includes a demand charge based on the size of the customer's contract demand that is tiered at 50 kW. The standby charge is designed to

recover a portion of RPU's fixed costs (investment) that stands ready to serve the customer's load in the event their on-site generation fails or is offline due to scheduled maintenance.

The customer is also responsible for customer, energy, demand, NAC, and reliability charges as defined in their OAT. Proposed changes to this tariff include adjustments to the Stand-by Charge based on adjustments to the On-Peak demand rate proposed for the Industrial TOU tariff. Appendix A Table A-6 includes the proposed rate changes for this tariff.

### **Schedule TC**

RPU offers service under its Traffic Control tariff for all traffic signals. This service is charged an energy-only rate. Proposed changes to this tariff are based on the analysis conducted for the Study and include annual adjustments of 5.3%. Appendix A Table A-7 includes the proposed changes to this tariff.

## **RPU Rate Programs**

RPU provides service under a variety of rate programs designed to address unique rate options. Several of these programs are designed for residential customers with qualifying medical equipment, as well as its Multi-Family program that is designed to provide service to master metered dwellings, such as mobile-home parks. RPU has offered All-Electric, Electric Water Heater, and Electric Space Heater rate programs in the past; however, these specific rate programs are no longer open to additional customers. RPU is proposing to maintain the structure of these programs, as they existed prior to November 2010 with the addition of the NAC charges applied during the previous rate study. Additionally, rates for these services will change with the changes in RPU's system costs.

### **All-Electric Service**

RPU offered service to customers with "All-Electric" appliances and load, as well as to customers with Electric Water Heater and Electric Space Heater appliances. RPU currently services approximately 1,400 customers within these three programs; however, these rates are closed to new customers who did not take building permits or wiring permits before March 1, 1974. Proposed changes for this rate program include an increased customer charge, increased NAC (based on the changes for the Domestic rate), and an increase in the energy charge. The energy rate is adjusted to increase the revenue for each of these rate programs to recognize the Revenue Requirement for the system. Proposed rates for these three programs are included in Appendix A Tables A-8A, A-8B and A-8C.

### **Multi-Family Service**

RPU offers service for "master-meter" communities under its Multi-Family Service rate program to approximately 200 customers. Service under this rate program is currently charged a customer charge, a tiered energy charge, and a Reliability Charge similar to the Domestic rates. Proposed changes include an increased customer charge, increased NAC, and increased energy charges. See Table 6-2 for the proposed changes to the rate components applicable to this rate program, which are equivalent to the Domestic rates.

### Conclusions

Based on the results of the analysis completed for this Study, the following conclusions are presented:

- RPU seeks to advance the City's mission to provide high-quality municipal water and electric utility services to its customers. This mission is detailed in the infrastructure improvements and upgrades identified in its utility plans. RPU's current rates and rate structures are insufficient to provide the revenue necessary to support these improvements. Based on the development of the Test Year Revenue Requirement from RPU's Financial Pro Forma Model, current rates are not projected to generate sufficient revenues to cover its projected costs. This shortfall is expected to be approximately \$305.9 million at the end of the Five-Year Rate Plan.
- RPU's existing rate components (i.e., demand, customer charge, and energy) are not properly aligned with its fixed and variable costs. These existing rates and rate structures contribute to RPU's current under-recovery of its fixed costs from fixed revenues. The proposed changes herein provide for an increase in RPU's fixed cost recovery through fixed revenues, consistent with its established rate objectives.

### Recommendations

Based on the conclusions and supporting analyses presented herein, NewGen makes the following recommendations:

- The City should adopt rates as described and proposed in Five-Year Rate Plan and this Report.
- The City should continue its efforts to increase the fixed cost recovery mechanisms in its rate structures.
- The City should continue to invest in infrastructure, equipment, and personnel to ensure its ability to meet customer demand for innovation and reliable power supply.
- The City should continue to monitor and evaluate evolving technologies, systems, and operations to maximize its investments.



# **APPENDIX A: PROPOSED RATES – OTHER CUSTOMER CLASSES**

**ELECTRIC COST OF SERVICE AND RATE DESIGN  
STUDY**



## **Appendix A**

### **PROPOSED RATES – OTHER CUSTOMER CLASSES**

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The following provides a summary of the proposed rates for RPU's Other Classes, including LED and non-LED rates for customer-owned street lights (LS-2) and Department-owned outdoor lights (OL), power agriculture (PA), wind frost protection rate (PW-1), Standby Service (Schedule S), and Traffic Control (Schedule TC). See text for details on proposed rate changes.

Additionally, proposed rate changes for RPU's Rate Programs, including All Electric, Electric Water Heater, and Electric Space Heater, are included following the Other Class rates. See text for additional information on proposed changes to the rates for these programs.

Tiered

Schedule LS-2

Table A-1  
Existing Schedule LS-2 (Energy Only, \$/year) <sup>(1)</sup>

Light Type (Wattage)	Existing Rate	2024	2025	2026	2027	2028
Incandescent						
1,000 Lumens	\$49.29	\$51.26	\$53.31	\$55.44	\$57.66	\$59.97
2,500 Lumens	\$102.97	\$107.09	\$111.37	\$115.83	\$120.46	\$125.28
4,000 Lumens	\$157.33	\$163.62	\$170.17	\$176.97	\$184.05	\$191.42
6,000 Lumens	\$180.99	\$188.23	\$195.76	\$203.59	\$211.73	\$220.20
Mercury Vapor						
7,000 Lumens	\$110.66	\$115.09	\$119.69	\$124.48	\$129.46	\$134.63
10,000 Lumens	\$152.64	\$158.75	\$165.10	\$171.70	\$178.57	\$185.71
20,000 Lumens	\$242.98	\$252.70	\$262.81	\$273.32	\$284.25	\$295.62
35,000 Lumens	\$419.07	\$435.83	\$453.27	\$471.40	\$490.25	\$509.86
55,000 Lumens	\$589.11	\$612.67	\$637.18	\$662.67	\$689.18	\$716.74
Sodium Vapor						
5,800 Lumens	\$46.79	\$48.66	\$50.61	\$52.63	\$54.74	\$56.93
9,500 Lumens	\$73.89	\$76.85	\$79.92	\$83.12	\$86.44	\$89.90
16,000 Lumens	\$107.31	\$111.60	\$116.07	\$120.71	\$125.54	\$130.56
22,000 Lumens	\$138.22	\$143.75	\$149.50	\$155.48	\$161.70	\$168.17
25,000 Lumens	\$166.71	\$173.38	\$180.31	\$187.53	\$195.03	\$202.83
40,000 Lumens	\$252.56	\$262.66	\$273.17	\$284.10	\$295.46	\$307.28
LED by Average Lumens						
3,100 Lumens	\$63.70	\$66.25	\$68.90	\$71.65	\$74.52	\$77.50
6,750 Lumens	\$104.18	\$108.35	\$112.68	\$117.19	\$121.88	\$126.75
9,667 Lumens	\$120.12	\$124.92	\$129.92	\$135.12	\$140.52	\$146.14
17,333 Lumens	\$142.14	\$147.83	\$153.74	\$159.89	\$166.28	\$172.94
25,000 Lumens	\$161.47	\$167.93	\$174.65	\$181.63	\$188.90	\$196.45
37,500 Lumens	\$251.20	\$261.25	\$271.70	\$282.57	\$293.87	\$305.62
55,000 Lumens	\$319.76	\$332.55	\$345.85	\$359.69	\$374.07	\$389.04

(1) LS-2 Rate Schedule is for Customer Owned Lights, whereby RPU provides either the energy or the energy and maintenance for the light. The rates are proposed to be charged annually per LED light by average lumen. Rate changes are effective on January 1 of each year.



**Table A-2**  
**Existing LS-2 Street Lights (Energy and Maintenance, \$/year) <sup>(1)</sup>**

<b>Light Type (Wattage)</b>	<b>Existing Rate</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>Incandescent</b>						
1,000 Lumens	\$62.82	\$65.33	\$67.95	\$70.66	\$73.49	\$76.43
2,500 Lumens	\$119.90	\$124.70	\$129.68	\$134.87	\$140.27	\$145.88
4,000 Lumens	\$180.99	\$188.23	\$195.76	\$203.59	\$211.73	\$220.20
6,000 Lumens	\$228.34	\$237.47	\$246.97	\$256.85	\$267.13	\$277.81
<b>Mercury Vapor</b>						
7,000 Lumens	\$134.34	\$139.71	\$145.30	\$151.11	\$157.16	\$163.45
10,000 Lumens	\$179.68	\$186.87	\$194.34	\$202.12	\$210.20	\$218.61
20,000 Lumens	\$275.08	\$286.08	\$297.53	\$309.43	\$321.80	\$334.68
35,000 Lumens	\$462.99	\$481.51	\$500.77	\$520.80	\$541.63	\$563.30
55,000 Lumens	\$648.28	\$674.21	\$701.18	\$729.23	\$758.40	\$788.73
<b>Sodium Vapor</b>						
5,800 Lumens	\$62.02	\$64.50	\$67.08	\$69.76	\$72.55	\$75.46
9,500 Lumens	\$90.79	\$94.42	\$98.20	\$102.13	\$106.21	\$110.46
16,000 Lumens	\$125.92	\$130.96	\$136.20	\$141.64	\$147.31	\$153.20
22,000 Lumens	\$156.83	\$163.10	\$169.63	\$176.41	\$183.47	\$190.81
25,000 Lumens	\$186.99	\$194.47	\$202.25	\$210.34	\$218.75	\$227.50
40,000 Lumens	\$283.28	\$294.61	\$306.40	\$318.65	\$331.40	\$344.65
<b>LED by Average Lumens</b>						
3,100 Lumens	\$78.92	\$82.08	\$85.36	\$88.77	\$92.33	\$96.02
6,750 Lumens	\$124.47	\$129.45	\$134.63	\$140.01	\$145.61	\$151.44
9,667 Lumens	\$149.99	\$155.99	\$162.23	\$168.72	\$175.47	\$182.49
17,333 Lumens	\$168.05	\$174.77	\$181.76	\$189.03	\$196.59	\$204.46
25,000 Lumens	\$181.75	\$189.02	\$196.58	\$204.44	\$212.62	\$221.13
37,500 Lumens	\$287.51	\$299.01	\$310.97	\$323.41	\$336.35	\$349.80
55,000 Lumens	\$378.94	\$394.10	\$409.86	\$426.26	\$443.31	\$461.04

(1) LS-2 Rate Schedule is for Customer Owned Lights, whereby RPU provides either the energy or the energy and maintenance for the light. The rates are proposed to be charged annually per LED light by average lumen. Rate changes are effective on January 1 of each year.



Schedule OL

Table A-3  
Schedule OL <sup>(1)</sup>

Light Type	Existing	2024	2025	2026	2027	2028
Mercury Vapor						
7,000 Lumens	\$11.63	\$12.10	\$12.58	\$13.08	\$13.60	\$14.14
20,000 Lumens	\$20.54	\$21.36	\$22.21	\$23.10	\$24.02	\$24.98
High Pressure Sodium						
9,500 Lumens	\$11.69	\$12.16	\$12.65	\$13.16	\$13.69	\$14.24
16,000 Lumens	\$16.38	\$17.04	\$17.72	\$18.43	\$19.17	\$19.94
LED						
3,500-5,800 Lumens	\$11.83	\$12.30	\$12.79	\$13.30	\$13.83	\$14.38
7,000-9,500 Lumens	\$13.24	\$13.77	\$14.32	\$14.89	\$15.49	\$16.11
10,000-16,000 Lumens	\$15.75	\$16.38	\$17.04	\$17.72	\$18.43	\$19.17

(1) OL Rate Schedule is for Outdoor Lights that are owned, installed, and maintained by RPU. The rates are proposed to be charged monthly per light by average lumen. Rate changes are effective January 1 of each subsequent year.

Schedule PA

Table A-4  
Power – Agricultural Pumping

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Effective Customer Charge <sup>(1)</sup>	\$52.60	\$54.70	\$56.89	\$59.17	\$61.54	\$64.00
Network Access Charge (\$/month)						
Tier 1 (0–500 kWh)	\$3.35	\$3.48	\$3.62	\$3.76	\$3.91	\$4.07
Tier 2 (501–1500 kWh)	\$9.50	\$9.88	\$10.28	\$10.69	\$11.12	\$11.56
Tier 3 (1501–3000 kWh)	\$16.89	\$17.57	\$18.27	\$19.00	\$19.76	\$20.55
Tier 4 (>3000 kWh)	\$40.63	\$42.26	\$43.95	\$45.71	\$47.54	\$49.44
Energy Charge						
All kWh (\$/kWh)	\$0.1117	\$0.1162	\$0.1208	\$0.1256	\$0.1306	\$0.1358
Reliability Charge (\$/month) <sup>(2)</sup>	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00	\$60.00

(1) Effective Customer Charge is an annual service charge per horsepower (HP) that varies by the horsepower rating of the pump. 2 HP minimum.

(2) Reliability Charge same as Commercial – Flat Tier 3. No change proposed.

## PROPOSED RATES – OTHER CUSTOMER CLASSES

### Schedule PW 1

**Table A-5**  
**Wind Frost Protection**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/Month)	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50
Network Access Charge (\$/month)						
Tier 1 (0–500 kWh)	\$3.35	\$3.45	\$3.59	\$3.75	\$3.92	\$4.08
Tier 2 (501–1500 kWh)	\$9.50	\$9.79	\$10.18	\$10.64	\$11.12	\$11.56
Tier 3 (1501–3000 kWh)	\$16.89	\$17.40	\$18.10	\$18.91	\$19.76	\$20.55
Tier 4 (>3000 kWh)	\$40.63	\$41.85	\$43.52	\$45.48	\$47.53	\$49.43
Energy Charge (\$/kWh)						
Tier 1 (0–15,000 kWh)	\$0.1486	\$0.1531	\$0.1592	\$0.1664	\$0.1739	\$0.1809
Tier 2 (> 15,000 kWh)	\$0.2270	\$0.2338	\$0.2432	\$0.2541	\$0.2655	\$0.2761

### Schedule S

**Table A-6**  
**Schedule S (Standby Service)**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Demand Charge (\$/kW)						
< 50 kV	\$7.38	\$7.66	\$7.97	\$8.29	\$8.41	\$8.58
> 50 kV	\$4.95	\$5.14	\$5.35	\$5.56	\$5.64	\$5.75

### Schedule TC

**Table A-7**  
**Schedule TC (Traffic Control)**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Energy Charge (all kWh)						
\$/kWh	\$0.1098	\$0.1156	\$0.1218	\$0.1283	\$0.1351	\$0.1423

## RPU Rate Programs

### All Electric Service

**Table A-8A**  
**All Electric Service <sup>(1)</sup>**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$12.06	\$12.90	\$13.86	\$14.93	\$14.93	\$15.09
Network Access Charge (\$/month)						
Tier 1 (or <= 12 kWh Daily Average)	\$2.49	\$3.19	\$3.89	\$4.60	\$5.24	\$5.69
Tier 2 (>12 - 25 kWh Daily Average)	\$5.97	\$7.44	\$8.91	\$10.38	\$11.85	\$12.65
Tier 3 (>25 kWh Daily Average)	\$13.16	\$15.32	\$17.48	\$19.64	\$21.80	\$23.00
Energy Charge - Summer (\$/kWh)						
0–750 kWh	\$0.1102	\$0.1179	\$0.1266	\$0.1364	\$0.1364	\$0.1379
751–1,500 kWh	\$0.1753	\$0.1880	\$0.2007	\$0.2134	\$0.2261	\$0.2388
> 1,500 kWh	\$0.1743	\$0.1870	\$0.1996	\$0.2122	\$0.2249	\$0.2375
Energy Charge - Winter (\$/kWh)						
0–350 kWh	\$0.1102	\$0.1179	\$0.1266	\$0.1364	\$0.1364	\$0.1379
351–750 kWh	\$0.1753	\$0.1880	\$0.2007	\$0.2134	\$0.2261	\$0.2388
>750 kWh	\$0.1743	\$0.1870	\$0.1996	\$0.2122	\$0.2249	\$0.2375

(1) Reliability charged as Domestic.

# PROPOSED RATES – OTHER CUSTOMER CLASSES

**Table A-8B**  
**Electric Water Heater <sup>(1)</sup>**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$12.06	\$12.90	\$13.86	\$14.93	\$14.93	\$15.09
Network Access Charge (\$/month)						
Tier 1 (or < = 12 kWh Daily Average)	\$2.49	\$3.19	\$3.89	\$4.60	\$5.24	\$5.69
Tier 2 (>12 - 25 kWh Daily Average)	\$5.97	\$7.44	\$8.91	\$10.38	\$11.85	\$12.65
Tier 3 (>25 kWh Daily Average)	\$13.16	\$15.32	\$17.48	\$19.64	\$21.80	\$23.00
Energy Charge - Summer (\$/kWh)						
0–600 kWh	\$0.1102	\$0.1179	\$0.1266	\$0.1364	\$0.1364	\$0.1379
601–950 kWh	\$0.1245	\$0.1332	\$0.1430	\$0.1541	\$0.1541	\$0.1558
951–1500 kWh	\$0.1753	\$0.1880	\$0.2007	\$0.2134	\$0.2261	\$0.2388
> 1,500 kWh	\$0.1988	\$0.2127	\$0.2285	\$0.2462	\$0.2462	\$0.2488
Energy Charge - Winter (\$/kWh)						
0–350 kWh	\$0.1102	\$0.1179	\$0.1266	\$0.1364	\$0.1364	\$0.1379
351–600 kWh	\$0.1753	\$0.1880	\$0.2007	\$0.2134	\$0.2261	\$0.2388
601–950 kWh	\$0.1245	\$0.1332	\$0.1430	\$0.1541	\$0.1541	\$0.1558
>950 kWh	\$0.1988	\$0.2127	\$0.2285	\$0.2462	\$0.2462	\$0.2488

(1) Reliability charged as Domestic.

**Table A-8C**  
**Electric Space Heater <sup>(1)</sup>**

Rate Component	Existing	Proposed Effective January 1				
		2024	2025	2026	2027	2028
Customer Charge (\$/month)	\$12.06	\$12.90	\$13.86	\$14.93	\$14.93	\$15.09
Network Access Charge (\$/month)						
Tier 1 (or < = 12 kWh Daily Average)	2.49	\$3.19	\$3.89	\$4.60	\$5.24	\$5.69
Tier 2 (>12 - 25 kWh Daily Average)	5.97	\$7.44	\$8.91	\$10.38	\$11.85	\$12.65
Tier 3 (>25 kWh Daily Average)	13.16	\$15.32	\$17.48	\$19.64	\$21.80	\$23.00
Energy Charge - Summer (\$/kWh)						
0–750 kWh	\$0.1102	\$0.1179	\$0.1266	\$0.1364	\$0.1364	\$0.1379
751–1500 kWh	\$0.1753	\$0.1880	\$0.2007	\$0.2134	\$0.2261	\$0.2388
> 1,500 kWh	\$0.1988	\$0.2127	\$0.2285	\$0.2462	\$0.2462	\$0.2488
Energy Charge - Winter (\$/kWh)						
0–350 kWh	\$0.1102	\$0.1179	\$0.1266	\$0.1364	\$0.1364	\$0.1379
351–750 kWh	\$0.1753	\$0.1880	\$0.2007	\$0.2134	\$0.2261	\$0.2388
>750 kWh	\$0.1743	\$0.1870	\$0.1996	\$0.2122	\$0.2249	\$0.2375

(1) Reliability charged as Domestic.



# APPENDIX B: TECHNICAL APPENDIX

## ELECTRIC COST OF SERVICE AND RATE DESIGN STUDY



# Electric System Rate Study

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#	Tab Name	Content	Type
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2	<a href="#">Production</a>	Allocation of production related costs to demand and energy components	Analysis/Reporting
3	<a href="#">Transmission</a>	Allocation of transmission related costs to demand and energy components	Analysis/Reporting
4	<a href="#">Distribution</a>	Allocation of distribution related costs to demand and customer components	Analysis/Reporting
5	<a href="#">Customer</a>	Allocation of customer related costs to various types of customer services.	Analysis/Reporting
6	<a href="#">COS</a>	Allocation of functionalized test-year costs to customer classes.	Analysis/Reporting
7	<a href="#">Summary Rates</a>	Rate schedule through FY28 by class and rate type	Analysis/Reporting
8	<a href="#">WP-1A Rev Req</a>	Revenue requirement projection through FY28	Supporting Data
9	<a href="#">WP-1C Rev Req Scenario 2</a>	Revenue requirement projection through FY28 - Scenario 2	Supporting Data
10	<a href="#">WP-2A Other Revenue</a>	Detailed Statement of Other Revenue	Supporting Data
11	<a href="#">WP-2C Other Revenue Scenario 2</a>	Detailed Statement of Other Revenue - Scenario 2	Supporting Data
12	<a href="#">WP-3A Operating Expenses</a>	Detailed Statement of Operating Expenses	Supporting Data
13	<a href="#">WP-3E Oper Expenses Scenario 2</a>	Detailed Statement of Operating Expenses - Scenario 2	Supporting Data
14	<a href="#">WP-4A Debt by Function</a>	Functionalization of Debt Service	Supporting Data
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28	<a href="#">WP-16 HV Cost</a>	High voltage demand adjustment cost calculations	Supporting Data

### Model Developer Statement:

This model has been prepared by NewGen Strategies and Solutions, LLC (NewGen) solely for the use on behalf of our client for the specific purposes identified in our agreement with the client and its use is restricted for any other purposes. NewGen has relied upon information provided by the client or others that is used in the preparation of this model to be accurate and makes no representations or warranties as to the accuracy of this information. NewGen gives no assurances related to the use of this model except as explicitly set forth in the final results produced using this model as presented and set forth in the NewGen report that presents these final results. For model support, please contact support@newgenstrategies.net.



	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
4	1	<b>Production O&amp;M</b>				
5	2	<b>Steam Production Operation</b>				
6	3	Supervision & Engineering	500	\$ -	\$ -	-
7	4	Fuel (Transportation & Handling)	501	\$ -	\$ -	-
8	5	Steam Power Fuel - Gas	50110	\$ -	\$ -	-
9	6	Steam Power Fuel - Oil	50120	\$ -	\$ -	-
10	7	Steam Power Fuel - Coal	50130	\$ -	\$ -	-
11	8	Steam Expense	502	\$ -	\$ -	-
12	9	Electric Expense	505	\$ -	\$ -	-
13	10	Miscellaneous	506	\$ -	\$ -	-
14	11	Rent	507	\$ -	\$ -	-
15	12	<b>Subtotal Steam Production Opeation</b>		\$ -	\$ -	-
16	13					
17	14	<b>Steam Production Maintenance</b>				
18	15	Supervision & Engineering	510	\$ -	\$ -	-
19	16	Structures	511	\$ -	\$ -	-
20	17	Boilers	512	\$ -	\$ -	-
21	18	Electric Plant	513	\$ -	\$ -	-
22	19	Miscellaneous Labor	515	\$ -	\$ -	-
23	20	<b>Subtotal Steam Production Maintenance</b>		\$ -	\$ -	-
24	21					
25	22	<b>Nuclear Production Operation</b>				
26	23	Supervision & Engineering	517	\$ -	\$ -	-
27	24	Nuclear Fuel Expense	518	\$ -	\$ -	-
28	25	Electric Expense - Turbine Generators	523	\$ -	\$ -	-
29	26	Reserved	NA	\$ -	\$ -	-
30	27	Miscellaneous Power Expenses	524	\$ 684,381	\$ (363,181)	321,200
31	28	Reserved	NA	\$ -	\$ -	-
32	29	<b>Subtotal Nuclear Production Operation</b>		\$ 684,381	\$ (363,181)	321,200
33	30					
34	31	<b>Nuclear Production Maintenance</b>				
35	32	Supervision & Engineering	528	\$ -	\$ -	-
36	33	Reserved	NA	\$ -	\$ -	-
37	34	Reserved	NA	\$ -	\$ -	-
38	35	Reserved	NA	\$ -	\$ -	-
39	36	Miscellaneous Plant	530	\$ 137,801	\$ 403,628	541,428
40	37	<b>Subtotal Nuclear Production Maintenance</b>		\$ 137,801	\$ 403,628	541,428
41	38					
42	39	<b>Combined Cycle Operation</b>				
43	40	Supervision & Engineering	NA	\$ -	\$ -	-
44	41	Fuel	NA	\$ -	\$ -	-
45	42	Combined Cycle Fuel - Gas	NA	\$ -	\$ -	-
46	43	Combined Cycle Fuel - Oil	NA	\$ -	\$ -	-
47	44	Generation Expense	NA	\$ -	\$ -	-
48	45	Miscellaneous	NA	\$ -	\$ -	-
49	46	<b>Subtotal Combined Cycle Operation</b>		\$ -	\$ -	-
50	47					
51	48	<b>Combined Cycle Maintenance</b>				
52	49	Supervision & Engineering	NA	\$ -	\$ -	-
53	50	Structures	NA	\$ -	\$ -	-
54	51	Electric Plant	NA	\$ -	\$ -	-
55	52	Miscellaneous Plant	NA	\$ -	\$ -	-
56	53	<b>Subtotal Combined Cycle Maintenance</b>		\$ -	\$ -	-
57	54					

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line					
3	No.	Item	Account/ID	Fiscal Year 2021	Test Year Adjustment	Adjusted Test Year
58	55	<b>Other Production</b>				
59	56	Intermountain Power (take or pay)	546	\$ 34,485,975	\$ (24,583,186)	\$ 9,902,789
60	57	Fuel Expense	547	\$ 5,166,723	\$ 14,127,688	\$ 19,294,411
61	58	Hoover (take or pay)	548	\$ 501,172	\$ 425,790	\$ 926,962
62	59	Misc. Other Power Generation	549	\$ -	\$ -	\$ -
63	60	Palo Verde Power (take or pay)	550	\$ 2,372,198	\$ 2,358,182	\$ 4,730,380
64	61	Deseret Power (take or pay)	552	\$ -	\$ -	\$ -
65	62	Maint/Generating & Elec. Equip.	553	\$ 5,254,765	\$ (1,026,189)	\$ 4,228,576
66	63	System Load Control	556	\$ 5,009,358	\$ (1,358,611)	\$ 3,650,747
67	64	Other Expenditures	557	\$ 8,035,233	\$ 6,581,780	\$ 14,617,013
68	65	Purchased Power	555	\$ 102,260,731	\$ 17,485,708	\$ 119,746,439
69	66	Purchased Power - Energy Direct Assignment	55501	\$ -	\$ -	\$ -
70	67	<b>Subtotal Other Production</b>		<b>\$ 163,086,156</b>	<b>\$ 14,011,161</b>	<b>\$ 177,097,317</b>
71	68					
72	69	<b>Total Production O&amp;M</b>		<b>\$ 163,908,338</b>	<b>\$ 14,051,608</b>	<b>\$ 177,959,946</b>
73	70					\$ 321,000
74	71	<b>Fuel &amp; Purchased Power</b>		<b>\$ 144,786,800</b>	<b>\$ 9,814,181</b>	<b>\$ 154,600,981</b>
75	72					
76	73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		<b>\$ 19,121,538</b>	<b>\$ 4,237,427</b>	<b>\$ 23,358,965</b>
77	74					
78	75	<b>Transmission O&amp;M</b>				
79	76	<b>Transmission Operation</b>				
80	77	Supervision & Engineering	560	\$ -	\$ -	\$ -
81	78	Load Dispatch	561	\$ -	\$ -	\$ -
82	79	Station Equipment	562	\$ 150,052	\$ (77,659)	\$ 72,393
83	80	Overhead Lines	563	\$ -	\$ -	\$ -
84	81	Underground Lines	564	\$ -	\$ -	\$ -
85	82	Miscellaneous	566	\$ 220,184	\$ (34,554)	\$ 185,629
86	83	Rents	567	\$ -	\$ -	\$ -
87	84	<b>Subtotal Transmission Operation</b>		<b>\$ 370,236</b>	<b>\$ (112,213)</b>	<b>\$ 258,023</b>
88	85					
89	86	<b>Transmission Maintenance</b>				
90	87	Supervision & Engineering	568	\$ -	\$ -	\$ -
91	88	Structures	569	\$ -	\$ -	\$ -
92	89	Station Equipment	570	\$ 223,984	\$ (108,554)	\$ 115,430
93	90	Overhead Lines	571	\$ 12,042	\$ (8,626)	\$ 3,415
94	91	Underground Lines	572	\$ -	\$ -	\$ -
95	92	Miscellaneous	573	\$ 1,405,306	\$ (666,009)	\$ 739,297
96	93	<b>Subtotal Transmission Maintenance</b>		<b>\$ 1,641,332</b>	<b>\$ (783,189)</b>	<b>\$ 858,143</b>
97	94					
98	95	<b>Wheeling</b>				
99	96	Transmission Cost Fixed	565	\$ 18,299,896	\$ 1,614,868	\$ 19,914,764
100	97	Transmission Cost Variable	565	\$ 39,458,690	\$ 3,482,018	\$ 42,940,708
101	98	<b>Subtotal Wheeling</b>		<b>\$ 57,758,586</b>	<b>\$ 5,096,886</b>	<b>\$ 62,855,472</b>
102	99					
103	100	<b>Total Transmission O&amp;M</b>		<b>\$ 59,770,154</b>	<b>\$ 4,201,484</b>	<b>\$ 63,971,638</b>
104	101					\$ -
105	102	<b>Distribution O&amp;M</b>				
106	103	<b>Distribution Operations</b>				
107	104	Operation Maintenance and Engineering	580	\$ 4,351,633	\$ 803,338	\$ 5,154,971
108	105	Load Dispatch	581	\$ 2,619,584	\$ 599,677	\$ 3,219,260
109	106	Station Equipment	582	\$ 20,012	\$ (546)	\$ 19,467
110	107	Overhead Lines	583	\$ -	\$ 91	\$ 91
111	108	Underground Lines	584	\$ -	\$ 4,616	\$ 4,616
112	109	Street Lighting & Signal Expenses	585	\$ -	\$ -	\$ -
113	110	Metering	586	\$ 68,265	\$ 39,728	\$ 107,992
114	111	Customer Installations	587	\$ 196,749	\$ (59,922)	\$ 136,827
115	112	Miscellaneous	588	\$ 60,250	\$ 29,477	\$ 89,726
116	113	Rents	589	\$ -	\$ -	\$ -
117	114	<b>Subtotal Distribution Operations</b>		<b>\$ 7,316,492</b>	<b>\$ 1,416,458</b>	<b>\$ 8,732,950</b>
118	115					
119	116	<b>Distribution Maintenance</b>				
120	117	Supervision	590	\$ -	\$ -	\$ -
121	118	Structures	591	\$ 55,080	\$ 13,840	\$ 68,920
122	119	Station Equipment	592	\$ 1,085,659	\$ 163,649	\$ 1,249,308
123	120	Overhead Lines	593	\$ 8,844,686	\$ (1,120,633)	\$ 7,724,053
124	121	Underground Lines	594	\$ 2,387,820	\$ 488,589	\$ 2,876,410
125	122	Transformers	595	\$ 51,576	\$ 27,360	\$ 78,936
126	123	Street Lighting & Signals	596	\$ 1,313,480	\$ (87,216)	\$ 1,226,264
127	124	Metering	597	\$ 177,434	\$ 176,217	\$ 353,651
128	125	Miscellaneous	598	\$ 502,532	\$ 203,476	\$ 706,008
129	126	<b>Subtotal Distribution Maintenance</b>		<b>\$ 14,418,266</b>	<b>\$ (134,717)</b>	<b>\$ 14,283,549</b>
130	127					
131	128	<b>Total Distribution O&amp;M</b>		<b>\$ 21,734,758</b>	<b>\$ 1,281,742</b>	<b>\$ 23,016,500</b>
132	129					
133	130	<b>Customer O&amp;M</b>				
134	131	<b>Customer Accounting Expense</b>				
135	132	Supervision	901	\$ 252,050	\$ (8,170)	\$ 243,880

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
136	133	Meter Reading	902	\$ 1,073,989	\$ 285,947	\$ 1,359,936
137	134	Customer Records and Collection Expenses	903	\$ 5,503,244	\$ 1,504,888	\$ 7,008,132
138	135	Reserved	NA	\$ -	\$ -	\$ -
139	136	Uncollectible Accounts	904	\$ 4,034,000	\$ (2,793,560)	\$ 1,240,440
140	137	Miscellaneous	905	\$ -	\$ -	\$ -
141	138	<b>Subtotal Customer Accounting Expense</b>		<b>\$ 10,863,283</b>	<b>\$ (1,010,896)</b>	<b>\$ 9,852,388</b>
142	139					
143	140	<b>Other Customer Costs</b>				
144	141	Supervision	907	\$ -	\$ -	\$ -
145	142	Customer Assistance	908	\$ 1,616,598	\$ (553,924)	\$ 1,062,674
146	143	Advertisement	909	\$ 20,865	\$ 188,617	\$ 209,483
147	144	Miscellaneous	910	\$ -	\$ -	\$ -
148	145	<b>Subtotal Other Customer Costs</b>		<b>\$ 1,637,464</b>	<b>\$ (365,307)</b>	<b>\$ 1,272,157</b>
149	146					
150	147	<b>Sales Expense</b>				
151	148	Sales Expense - Supervision	911	\$ -	\$ -	\$ -
152	149	Demonstrations & Selling	912	\$ -	\$ 239,001	\$ 239,001
153	150	Advertising Expenses	913	\$ 381	\$ 2,581	\$ 2,962
154	151	Miscellaneous Sales Expense	916	\$ -	\$ -	\$ -
155	152	<b>Subtotal Sales Expense</b>		<b>\$ 381</b>	<b>\$ 241,583</b>	<b>\$ 241,963</b>
156	153					
157	154	<b>Total Customer O&amp;M</b>		<b>\$ 12,501,128</b>	<b>\$ (1,134,620)</b>	<b>\$ 11,366,508</b>
158	155					
159	156	<b>Administrative &amp; General Expense</b>				
160	157	Administrative Salaries & Misc. Labor	920	\$ 16,530,398	\$ (579,878)	\$ 15,950,520
161	158	Office Supplies & Expense	921	\$ 451,863	\$ 267,919	\$ 719,781
162	159	Interdepartmental Charges	922	\$ (24,856,031)	\$ (3,710,117)	\$ (28,566,148)
163	160	Outside Services	923	\$ 5,039,527	\$ 1,160,587	\$ 6,200,114
164	161	Property Insurance	924	\$ -	\$ -	\$ -
165	162	Injuries and Damages	925	\$ -	\$ -	\$ -
166	163	Employee Pensions and Benefits	926	\$ 20,023,879	\$ 3,643,466	\$ 23,667,345
167	164	Franchise Requirements	927	\$ -	\$ -	\$ -
168	165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ -	\$ 10,902	\$ 10,902
169	166	General Advertising Expense	930	\$ -	\$ 2,137	\$ 2,137
170	167	Rents	931	\$ 1,357,223	\$ 269,781	\$ 1,627,004
171	168	Miscellaneous General Expenses	933	\$ 3,235,604	\$ 279,511	\$ 3,515,115
172	169	Maintenance of General Plant	932	\$ 127,337	\$ 21,136	\$ 148,473
173	170	Duplicate Charges - Credit	929	\$ -	\$ -	\$ -
174	171	<b>Subtotal Administrative &amp; General Expense</b>		<b>\$ 21,909,800</b>	<b>\$ 1,365,443</b>	<b>\$ 23,275,243</b>
175	172					

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
176	173	Miscellaneous and Clearing Accounts				
177	174	General Government Charges	701	\$ 13,059,522	\$ 2,666,755	\$ 15,726,277
178	175	Expenses Transferred from Electric	702	\$ 4,268,209	\$ 374,170	\$ 4,642,379
179	176	IDI Utility Charges	703	\$ 134,736	\$ (93,525)	\$ 41,211
180	177	Removal Expenses	704	\$ -	\$ -	\$ -
181	178	Taxes	707	\$ -	\$ -	\$ -
182	179	Stores Expenses	781	\$ -	\$ -	\$ -
183	180	Transportation Expenses	782	\$ 1,387,941	\$ 199,258	\$ 1,587,199
184	181	Tool and Shop Expenses	783	\$ (1,361,058)	\$ (7,992)	\$ (1,369,050)
185	182	Insurance	788	\$ 877,009	\$ 171,694	\$ 1,048,703
186	183	Non-Operating Expenses	790	\$ -	\$ -	\$ -
187	184	Subtotal Miscellaneous and Clearing Accounts		\$ 18,366,360	\$ 3,310,359	\$ 21,676,719
188	185			\$ 40,276,160		
189	186	Total O&M Expense		\$ 298,190,537	\$ 23,076,016	\$ 321,266,553
190	187			\$ (4,032,693)	\$	\$ 1,304,591
191	188	Total O&M Expense less Purchased Power		\$ 153,403,737	\$ 13,261,835	\$ 166,665,572
192	189					
193	190	Additional Expenses & Deductions				
194	191	Debt Service				
195	192	Generation	\$	18,079,640	\$ 666,520	\$ 18,746,160
196	193	Transmission	\$	2,997,414	\$ 110,502	\$ 3,107,916
197	194	Distribution	\$	26,500,946	\$ 976,978	\$ 27,477,924
198	195	Customer	\$	-	\$	\$ -
199	196	New Debt	\$	-	\$ 21,182,400	\$ 21,182,400
200	197	Total Debt Service		\$ 47,578,000	\$ 22,936,400	\$ 70,514,400
201	198					
202	199	Taxes and Transfer to General Fund				
203	200	General Fund Transfer	\$	39,899,000	\$ 9,317,427	\$ 49,216,427
204	201	Other	\$	-	\$ -	\$ -
205	202	Other	\$	-	\$ -	\$ -
206	203	Other	\$	-	\$ -	\$ -
207	204	Subtotal Taxes and Transfer to General Fund		\$ 39,899,000	\$ 9,317,427	\$ 49,216,427
208	205					
209	206	Capital Paid from Current Earnings				
210	207	Production	\$	-	\$ 17,623	\$ 17,623
211	208	Transmission	\$	-	\$ -	\$ -
212	209	Distribution	\$	1,188,984	\$ 2,812,393	\$ 4,001,377
213	210	Customer	\$	26,016	\$ (26,016)	\$ -
214	211	Street Lighting Capital	\$	-	\$ -	\$ -
215	212	NA	\$	-	\$ -	\$ -
216	213	Sutotal Capital Paid from Current Earnings		\$ 1,215,000	\$ 2,804,000	\$ 4,019,000
217	214					
218	215	Reserves - Additional Cash Requirements	Minimum Target	\$ -	\$ 5,988,642	\$ 5,988,642
219	216					
220	217	Total Additional Expenses & Deductions		\$ 88,692,000	\$ 41,046,469	\$ 129,738,469
221	218					
222	219	Subtotal Revenue Requirement		\$ 386,882,537	\$ 64,122,485	\$ 451,005,022
223	220			\$ (4,032,693)	\$	\$ 1,304,591
224	221	Other Income		1.05%		1.64%
225	222	Other Operating Revenue:				
226	223	Uncollectibles	\$	-	\$ -	\$ -
227	224	Diversion	344400	\$ -	\$ -	\$ -
228	225	Service Connect Charges - Electric	344410	\$ 279,444	\$ 589,016	\$ 868,460
229	226	Misc Service Revenues - Electric	344491	\$ 21,288	\$ 2,388,312	\$ 2,409,600
230	227	Misc Operating Revenues - Electric	344492	\$ 9,279	\$ 21	\$ 9,300
231	228	Corona Fees- Rev	344493	\$ -	\$ -	\$ -
232	229	Cap and Trade Auction	344511	\$ 8,250,800	\$ -	\$ -
233	230	REC Sale	344523	\$ 125,392	\$ (125,392)	\$ -
234	231	RA Capacity Sale	344522	\$ 1,461,211	\$ 279,363	\$ 1,740,574
235	232	Low Carbon Fuel Standard Credits	344514	\$ 1,165,678	\$ 760,623	\$ 1,926,300
236	233	Non Energy Receipts ABC Admin OH	344513	\$ 785,888	\$ 4,579	\$ 790,467
237	234	Subtotal Other Operating Revenue		\$ 12,098,980	\$ 3,896,520	\$ 7,744,701
238	235					

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line					
3	No.	Item	Account/ID	Fiscal Year 2021	Test Year Adjustment	Adjusted Test Year
239	236	<b>Other Non-Operating Revenues (Expenses):</b>				
240	237	Gain (Loss) on retirement of utility plant	N/A	\$ -	\$ -	-
241	238	Interest Income	N/A	\$ -	\$ -	-
242	239	Corona Fees - Rev	344493	\$ -	\$ -	-
243	240	Misc. Settlement Reimbursement	344494	\$ -	\$ -	-
244	241	Late Payment Penalties	353400	\$ -	\$ -	-
245	242	Land and Building Rental	373100	\$ 2,378,690	\$ 428,490	\$ 2,807,180
246	243	Other Property Rental	373120	\$ 68,439	\$ 3,415	\$ 71,853
247	244	Pole Attachments	373125	\$ 502,110	\$ (233,641)	\$ 268,470
248	245	Substation Operation & Maintenance	373126	\$ -	\$ -	-
249	246	Substation Leasing	373127	\$ -	\$ -	-
250	247	Communication Services	373128	\$ 62,124	\$ 51,336	\$ 113,460
251	248	CIS User Fee	373132	\$ -	\$ -	-
252	249	Refunds and Reimbursements	374000	\$ 15,332	\$ (4,797)	\$ 10,535
253	250	Miscellaneous Receipts	374200	\$ 3,177,761	\$ (2,777,761)	\$ 400,000
254	251	Cash Over/Shortage	374207	\$ 79	\$ (79)	-
255	252	Asset Forfeiture Revenue	374500	\$ -	\$ -	-
256	253	Bad Debt Recovery	374800	\$ -	\$ -	-
257	254	Settlement Recovery	374801	\$ 64,485	\$ (64,485)	-
258	255	Settlement Recovery - SONGS	374802	\$ -	\$ -	-
259	256	Liquidated Damages	374810	\$ -	\$ -	-
260	257	Sale of Salvage Materials	380030	\$ 64,788	\$ (29,788)	\$ 35,000
261	258	Damage Claim Recoveries	380100	\$ 562,389	\$ (562,389)	-
262	259	Operating Transfer from 650 Fund	985650	\$ -	\$ -	-
263	260	Utilization Charges	61250000	\$ -	\$ -	-
264	261	<b>Subtotal Other Non-Operating Revenue</b>		<b>\$ 6,896,197</b>	<b>\$ (3,189,699)</b>	<b>\$ 3,706,497</b>
265	262					
266	263	<b>Wholesale Sales</b>		<b>\$ 26,781</b>	<b>\$ (26,781)</b>	<b>-</b>
267	264					
268	265	<b>Transmission Revenue</b>		<b>\$ 32,315,656</b>	<b>\$ (6,583,255)</b>	<b>\$ 25,732,402</b>
269	266					
270	267	<b>Total Other Income</b>		<b>\$ 51,337,614</b>	<b>\$ (5,903,214)</b>	<b>\$ 37,183,600</b>
271	268					
272	269	<b>Total Retail Revenue Requirement</b>		<b>\$ 335,544,923</b>	<b>\$ 70,025,700</b>	<b>\$ 413,821,422</b>
273	270	<b>Reconcile to RPU Proforma</b>				
274	271	Adjustment for Cap and Trade Auction		\$ (8,250,800)		
275	272	Reconciled Total Retail Revenue Requirement		\$ 327,294,123	\$	\$ 413,821,422
276	273	Difference from Proforma		\$ 4,887,311	\$	\$ 341,430
277	274	% Difference from Proforma		1.52%		0.08%
278	275	Current Scenario	<b>Scenario 2</b>			
279	276	<b>Revenue from Current Retail Rates - RPU Projections from Proforma</b>				
280	277	Residential		\$133,460,257.35	\$ 1,970,866.34	\$135,431,123.69
281	278	Commercial - Flat		\$43,345,273.73	\$ 9,021,593.68	\$52,366,867.41
282	279	Commercial - Demand		\$25,531,762.03	\$ 6,589,425.89	\$32,121,187.92
283	280	Industrial - TOU		\$115,205,533.21	\$ 19,396,479.99	\$134,602,013.20
284	281	Other		\$4,863,985.30	\$ (477,346.89)	\$4,386,638.42
285	282	<b>Total Revenue from Current Retail Rates</b>		<b>\$322,406,811.62</b>	<b>\$ 36,501,019.00</b>	<b>\$358,907,830.63</b>

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
286	283					
287	284	<b>PLANT IN SERVICE</b>				
288	285					
289	286	<b>Gross Plant in Service</b>				
290	287	<b>Intangible Plant</b>				
291	288	Organization	301	\$ -	\$ -	-
292	289	Franchises and Consents	302	\$ -	\$ -	-
293	290	Misc. Intangible Plant	303	\$ 32,637,528	\$ -	32,637,528
294	291	Misc. Computer Software	3030	\$ -	\$ -	-
295	292	<b>Subtotal Intangible Plant</b>		<b>\$ 32,637,528</b>	<b>\$ -</b>	<b>\$ 32,637,528</b>
296	293					
297	294	<b>Production Plant</b>				
298	295	<b>Steam Production</b>				
299	296	Land and Land Rights	310	\$ 17,142	\$ -	17,142
300	297	Structures & Improvements	311	\$ -	\$ -	-
301	298	Boiler Plant Equipment	312	\$ -	\$ -	-
302	299	Engines and Engine Generators	313	\$ -	\$ -	-
303	300	Turbo-Generator Units	314	\$ -	\$ -	-
304	301	Accessory Electric Equipment	315	\$ -	\$ -	-
305	302	Misc. Power Plant Equipment	316	\$ -	\$ -	-
306	303	<b>Subtotal Steam Production</b>		<b>\$ 17,142</b>	<b>\$ -</b>	<b>\$ 17,142</b>
307	304					
308	305	<b>Hydraulic Production</b>				
309	306	Land and Land Rights	330	\$ -	\$ -	-
310	307	Structures & Improvements	331	\$ -	\$ -	-
311	308	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	-
312	309	Water Wheel, Turbine and Generator	333	\$ -	\$ -	-
313	310	Accessory Electric Equipment	334	\$ -	\$ -	-
314	311	Misc. Power Plant Equipment	335	\$ -	\$ -	-
315	312	Roads, Railroads and Bridges	336	\$ -	\$ -	-
316	313	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
317	314					
318	315	<b>Combustion Turbine &amp; Other Production</b>				
319	316	Land and Land Rights	340	\$ 1,038,596	\$ -	1,038,596
320	317	Structures & Improvements	341	\$ 703,469	\$ -	703,469
321	318	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	-
322	319	Prime Movers	343	\$ -	\$ -	-
323	320	Generators & Other Production	344	\$ 268,544,986	\$ -	268,544,986
324	321	Accessory Electric Equipment	345	\$ -	\$ -	-
325	322	Misc. Production Plant	2000	\$ -	\$ -	-
326	323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ 270,287,051</b>	<b>\$ -</b>	<b>\$ 270,287,051</b>
327	324					
328	325	<b>Total Production Plant</b>		<b>\$ 302,941,722</b>	<b>\$ -</b>	<b>\$ 302,941,722</b>
329	326					
330	327	<b>Transmission Plant</b>				
331	328	Land and Land Rights	350	\$ 2,683,037	\$ -	2,683,037
332	329	Reserved	351	\$ -	\$ -	-
333	330	Structures & Improvements	352	\$ 971,062	\$ -	971,062
334	331	Station Equipment - System	353	\$ 4,790,451	\$ -	4,790,451
335	332	Towers and Fixtures	354	\$ 3,567,512	\$ -	3,567,512
336	333	Poles and Fixtures	355	\$ 22,928,628	\$ -	22,928,628
337	334	Overhead Conductor	356	\$ 8,716,136	\$ -	8,716,136
338	335	Underground Conductor	357	\$ 5,748,846	\$ -	5,748,846
339	336	Underground Conduit	358	\$ 2,356,742	\$ -	2,356,742
340	337	Misc. Transmission Plant	359	\$ -	\$ -	-
341	338	<b>Subtotal Transmission Plant</b>		<b>\$ 51,762,414</b>	<b>\$ -</b>	<b>\$ 51,762,414</b>

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
342	339					
343	340	<b>Distribution Plant</b>				
344	341	Land and Land Rights	360	\$ 41,183,402	\$	41,183,402
345	342	Structures & Improvements	361	\$ 15,397,298	\$	15,397,298
346	343	Station Equipment	362	\$ 160,729,872	\$	160,729,872
347	344	Misc. Plant	363	\$ -	\$	-
348	345	Towers and Fixtures	364	\$ 44,909,055	\$	44,909,055
349	346	Overhead Conductor	365	\$ 45,300,634	\$	45,300,634
350	347	Underground Conduit	366	\$ 131,830,676	\$	131,830,676
351	348	Underground Conductor	367	\$ 137,105,611	\$	137,105,611
352	349	Line Transformers	368	\$ 63,370,705	\$	63,370,705
353	350	Services	369	\$ 29,359,860	\$	29,359,860
354	351	Meters	370	\$ 21,963,893	\$	21,963,893
355	352	Inst. on Customer Premises	371	\$ 851,584	\$	851,584
356	353	Street Light / Signal System	373	\$ 55,987,877	\$	55,987,877
357	354	<b>Total Distribution Plant</b>		\$ 747,990,468	\$ -	\$ 747,990,468
358	355					
359	356	<b>Subtotal Plant Before General</b>		\$ 1,102,694,603	\$ -	\$ 1,102,694,603
360	357					
361	358	<b>General Plant</b>				
362	359	Land and Land Rights	389	\$ 8,119,611	\$	8,119,611
363	360	Structures & Improvements	390	\$ 69,112,396	\$	69,112,396
364	361	Structures & Improvements - Other	3900	\$ -	\$	-
365	362	Office Furniture & Equipment	391	\$ 8,821,955	\$	8,821,955
366	363	Info System Computers	3910	\$ -	\$	-
367	364	Transportation Equipment	392	\$ 12,709,126	\$	12,709,126
368	365	Stores Equipment	393	\$ 45,523	\$	45,523
369	366	Tools, Shop & Garage Equipment	394	\$ 410,934	\$	410,934
370	367	Laboratory Equipment	395	\$ 814,618	\$	814,618
371	368	Power Operated Equipment	396	\$ 1,682,546	\$	1,682,546
372	369	Communication Equipment	397	\$ 22,907,698	\$	22,907,698
373	370	Miscellaneous Equipment	398	\$ 1,170,480	\$	1,170,480
374	371	Other Tangible Property	399	\$ 18,944	\$	18,944
375	372	<b>Subtotal General Plant</b>		\$ 125,813,830	\$ -	\$ 125,813,830
376	373					
377	374	<b>Total Gross Plant in Service</b>		\$ 1,228,508,433	\$ -	\$ 1,228,508,433
378	375					
379	376					
380	377	<b>Accumulated Depreciation</b>				
381	378	<b>Intangible Plant</b>				
382	379	Organization	301	\$ -	\$	-
383	380	Franchises and Consents	302	\$ -	\$	-
384	381	Misc. Intangible Plant	303	\$ 32,637,528	\$	32,637,528
385	382	Misc. Computer Software	3030	\$ -	\$	-
386	383	<b>Subtotal Intangible Plant</b>		\$ 32,637,528	\$ -	\$ 32,637,528
387	384					
388	385	<b>Production Plant</b>				
389	386	<b>Steam Production</b>				
390	387	Land and Land Rights	310	\$ -	\$	-
391	388	Structures & Improvements	311	\$ -	\$	-
392	389	Boiler Plant Equipment	312	\$ -	\$	-
393	390	Engines and Engine Generators	313	\$ -	\$	-
394	391	Turbo-Generator Units	314	\$ -	\$	-
395	392	Accessory Electric Equipment	315	\$ -	\$	-
396	393	Misc. Power Plant Equipment	316	\$ -	\$	-
397	394	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -
398	395					
399	396	<b>Hydraulic Production</b>				
400	397	Land and Land Rights	330	\$ -	\$	-
401	398	Structures & Improvements	331	\$ -	\$	-
402	399	Reservoirs, Dams and Water Ways	332	\$ -	\$	-
403	400	Water Wheel, Turbine and Generator	333	\$ -	\$	-
404	401	Accessory Electric Equipment	334	\$ -	\$	-
405	402	Misc. Power Plant Equipment	335	\$ -	\$	-
406	403	Roads, Railroads and Bridges	336	\$ -	\$	-
407	404	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -
408	405					

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
409	406	<b>Combustion Turbine &amp; Other Production</b>				
410	407	Land and Land Rights	340	\$ -	\$	-
411	408	Structures & Improvements	341	\$ 155,300	\$	155,300
412	409	Fuel Holders, Prod, & Acc.	342	\$ -	\$	-
413	410	Prime Movers	343	\$ -	\$	-
414	411	Generators & Other Production	344	\$ 111,722,271	\$	111,722,271
415	412	Accessory Electric Equipment	345	\$ -	\$	-
416	413	Misc. Production Plant	2000	\$ -	\$	-
417	414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ 111,877,570	\$ -	\$ 111,877,570
418	415					
419	416	<b>Total Production Plant</b>		\$ 144,515,099	\$ -	\$ 144,515,099
420	417					
421	418	<b>Transmission Plant</b>				
422	419	Land and Land Rights	350	\$ -	\$	-
423	420	Reserved	351	\$ -	\$	-
424	421	Structures & Improvements	352	\$ 710,957	\$	710,957
425	422	Station Equipment - System	353	\$ 4,522,181	\$	4,522,181
426	423	Towers and Fixtures	354	\$ 1,251,520	\$	1,251,520
427	424	Poles and Fixtures	355	\$ 8,164,974	\$	8,164,974
428	425	Overhead Conductor	356	\$ 3,637,134	\$	3,637,134
429	426	Underground Conductor	357	\$ 1,856,873	\$	1,856,873
430	427	Underground Conduit	358	\$ 1,257,665	\$	1,257,665
431	428	Misc. Transmission Plant	359	\$ -	\$	-
432	429	<b>Subtotal Transmission Plant</b>		\$ 21,401,303	\$ -	\$ 21,401,303
433	430					
434	431	<b>Distribution Plant</b>				
435	432	Land and Land Rights	360	\$ -	\$	-
436	433	Structures & Improvements	361	\$ 4,266,581	\$	4,266,581
437	434	Station Equipment	362	\$ 56,848,424	\$	56,848,424
438	435	Misc. Plant	363	\$ -	\$	-
439	436	Towers and Fixtures	364	\$ 18,346,185	\$	18,346,185
440	437	Overhead Conductor	365	\$ 24,052,960	\$	24,052,960
441	438	Underground Conduit	366	\$ 37,896,415	\$	37,896,415
442	439	Underground Conductor	367	\$ 68,490,579	\$	68,490,579
443	440	Line Transformers	368	\$ 33,474,633	\$	33,474,633
444	441	Services	369	\$ 15,070,839	\$	15,070,839
445	442	Meters	370	\$ 7,206,731	\$	7,206,731
446	443	Inst. on Customer Premises	371	\$ 762,056	\$	762,056
447	444	Street Light / Signal System	373	\$ 36,039,497	\$	36,039,497
448	445	<b>Total Distribution Plant</b>		\$ 302,454,899	\$ -	\$ 302,454,899
449	446					
450	447	<b>Subtotal Plant Before General</b>		\$ 468,371,301	\$ -	\$ 468,371,301
451	448					
452	449	<b>General Plant</b>				
453	450	Land and Land Rights	389	\$ -	\$	-
454	451	Structures & Improvements	390	\$ 16,266,385	\$	16,266,385
455	452	Structures & Improvements - Other	3900	\$ -	\$	-
456	453	Office Furniture & Equipment	391	\$ 6,564,847	\$	6,564,847
457	454	Info System Computers	3910	\$ -	\$	-
458	455	Transportation Equipment	392	\$ 10,269,478	\$	10,269,478
459	456	Stores Equipment	393	\$ 45,523	\$	45,523
460	457	Tools, Shop & Garage Equipment	394	\$ 353,329	\$	353,329
461	458	Laboratory Equipment	395	\$ 814,618	\$	814,618
462	459	Power Operated Equipment	396	\$ 1,480,842	\$	1,480,842
463	460	Communication Equipment	397	\$ 17,135,827	\$	17,135,827
464	461	Miscellaneous Equipment	398	\$ 1,069,802	\$	1,069,802
465	462	Other Tangible Property	399	\$ 6,315	\$	6,315
466	463	<b>Subtotal General Plant</b>		\$ 54,006,965	\$ -	\$ 54,006,965
467	464					
468	465	<b>Total Accumulated Depreciation</b>		\$ 522,378,266	\$ -	\$ 522,378,266
469	466					
470	467					



	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
471	468	<b>Net Plant in Service</b>				
472	469	<b>Intangible Plant</b>				
473	470	Organization	301	\$ -	\$	-
474	471	Franchises and Consents	302	\$ -	\$	-
475	472	Misc. Intangible Plant	303	\$ 19,290,334	\$	19,290,334
476	473	Misc. Computer Software	3030	\$ -	\$	-
477	474	<b>Subtotal Intangible Plant</b>		<b>\$ 19,290,334</b>	<b>\$ -</b>	<b>\$ 19,290,334</b>
478	475					
479	476	<b>Production Plant</b>				
480	477	<b>Steam Production</b>				
481	478	Land and Land Rights	310	\$ 17,142	\$	17,142
482	479	Structures & Improvements	311	\$ -	\$	-
483	480	Boiler Plant Equipment	312	\$ -	\$	-
484	481	Engines and Engine Generators	313	\$ -	\$	-
485	482	Turbo-Generator Units	314	\$ -	\$	-
486	483	Accessory Electric Equipment	315	\$ -	\$	-
487	484	Misc. Power Plant Equipment	316	\$ -	\$	-
488	485	<b>Subtotal Steam Production</b>		<b>\$ 17,142</b>	<b>\$ -</b>	<b>\$ 17,142</b>
489	486					
490	487	<b>Hydraulic Production</b>				
491	488	Land and Land Rights	330	\$ -	\$	-
492	489	Structures & Improvements	331	\$ -	\$	-
493	490	Reservoirs, Dams and Water Ways	332	\$ -	\$	-
494	491	Water Wheel, Turbine and Generator	333	\$ -	\$	-
495	492	Accessory Electric Equipment	334	\$ -	\$	-
496	493	Misc. Power Plant Equipment	335	\$ -	\$	-
497	494	Roads, Railroads and Bridges	336	\$ -	\$	-
498	495	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
499	496					
500	497	<b>Combustion Turbine &amp; Other Production</b>				
501	498	Land and Land Rights	340	\$ 1,038,596	\$	1,038,596
502	499	Structures & Improvements	341	\$ 548,169	\$	548,169
503	500	Fuel Holders, Prod. & Acc.	342	\$ -	\$	-
504	501	Prime Movers	343	\$ -	\$	-
505	502	Generators & Other Production	344	\$ 156,822,716	\$	156,822,716
506	503	Accessory Electric Equipment	345	\$ -	\$	-
507	504	Misc. Production Plant	2000	\$ -	\$	-
508	505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ 158,409,481</b>	<b>\$ -</b>	<b>\$ 158,409,481</b>
509	506					
510	507	<b>Total Production Plant</b>		<b>\$ 177,716,957</b>	<b>\$ -</b>	<b>\$ 177,716,957</b>
511	508					
512	509	<b>Transmission Plant</b>				
513	510	Land and Land Rights	350	\$ 2,683,037	\$	2,683,037
514	511	Reserved	351	\$ -	\$	-
515	512	Structures & Improvements	352	\$ 260,105	\$	260,105
516	513	Station Equipment - System	353	\$ 268,270	\$	268,270
517	514	Towers and Fixtures	354	\$ 2,315,992	\$	2,315,992
518	515	Poles and Fixtures	355	\$ 14,763,654	\$	14,763,654
519	516	Overhead Conductor	356	\$ 5,079,002	\$	5,079,002
520	517	Underground Conductor	357	\$ 3,891,973	\$	3,891,973
521	518	Underground Conduit	358	\$ 1,099,077	\$	1,099,077
522	519	Misc. Transmission Plant	359	\$ -	\$	-
523	520	<b>Subtotal Transmission Plant</b>		<b>\$ 30,361,110</b>	<b>\$ -</b>	<b>\$ 30,361,110</b>
524	521					
525	522	<b>Distribution Plant</b>				
526	523	Land and Land Rights	360	\$ 41,183,402	\$	41,183,402
527	524	Structures & Improvements	361	\$ 11,130,717	\$	11,130,717
528	525	Station Equipment	362	\$ 103,881,448	\$	103,881,448
529	526	Misc. Plant	363	\$ -	\$	-
530	527	Towers and Fixtures	364	\$ 26,562,871	\$	26,562,871
531	528	Overhead Conductor	365	\$ 21,247,674	\$	21,247,674
532	529	Underground Conduit	366	\$ 93,934,261	\$	93,934,261
533	530	Underground Conductor	367	\$ 68,615,032	\$	68,615,032
534	531	Line Transformers	368	\$ 29,896,072	\$	29,896,072
535	532	Services	369	\$ 14,289,021	\$	14,289,021
536	533	Meters	370	\$ 14,757,162	\$	14,757,162
537	534	Inst. on Customer Premises	371	\$ 89,528	\$	89,528
538	535	Street Light / Signal System	373	\$ 19,948,380	\$	19,948,380
539	536	<b>Total Distribution Plant</b>		<b>\$ 445,535,569</b>	<b>\$ -</b>	<b>\$ 445,535,569</b>
540	537					
541	538	<b>Subtotal Plant Before General</b>		<b>\$ 653,613,636</b>	<b>\$ -</b>	<b>\$ 653,613,636</b>
542	539					

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
543	540	<b>General Plant</b>				
544	541	Land and Land Rights	389	\$ 8,119,611	\$	8,119,611
545	542	Structures & Improvements	390	\$ 52,846,011	\$	52,846,011
546	543	Structures & Improvements - Other	3900	\$ -	\$	-
547	544	Office Furniture & Equipment	391	\$ 2,257,107	\$	2,257,107
548	545	Info System Computers	3910	\$ -	\$	-
549	546	Transportation Equipment	392	\$ 2,439,648	\$	2,439,648
550	547	Stores Equipment	393	\$ -	\$	-
551	548	Tools, Shop & Garage Equipment	394	\$ 57,605	\$	57,605
552	549	Laboratory Equipment	395	\$ (0)	\$	(0)
553	550	Power Operated Equipment	396	\$ 201,704	\$	201,704
554	551	Communication Equipment	397	\$ 5,771,871	\$	5,771,871
555	552	Miscellaneous Equipment	398	\$ 100,678	\$	100,678
556	553	Other Tangible Property	399	\$ 12,629	\$	12,629
557	554	<b>Subtotal General Plant</b>		\$ 71,806,865	\$ -	\$ 71,806,865
558	555					
559	556	<b>Total Net Plant in Service</b>		\$ 725,420,501	\$ -	\$ 725,420,501
560	557					
561	558					
562	559	<b>Labor</b>				
563	560					
564	561	<b>Production Labor</b>				
565	562	<b>Steam Production Operation</b>				
566	563	Supervision & Engineering	\$	- \$	- \$	-
567	564	Fuel (Transportation & Handling)	\$	- \$	- \$	-
568	565	Steam Expense	\$	- \$	- \$	-
569	566	Electric Expense	\$	- \$	- \$	-
570	567	Miscellaneous	\$	- \$	- \$	-
571	568	Rent	\$	- \$	- \$	-
572	569	<b>Total Steam Production Operation</b>	\$	- \$	- \$	-
573	570					
574	571	<b>Steam Production Maintenance</b>				
575	572	Supervision & Engineering	\$	- \$	- \$	-
576	573	Structures	\$	- \$	- \$	-
577	574	Boilers	\$	- \$	- \$	-
578	575	Electric Plant	\$	- \$	- \$	-
579	576	Miscellaneous Labor	\$	- \$	- \$	-
580	577	<b>Total Steam Production Maintenance</b>	\$	- \$	- \$	-
581	578					
582	579	<b>Hydro Production Operation</b>				
583	580	Supervision & Engineering	\$	- \$	- \$	-
584	581	Water for Power	\$	- \$	- \$	-
585	582	Hydraulic Expense	\$	- \$	- \$	-
586	583	Electric Expense	\$	- \$	- \$	-
587	584	Miscellaneous	\$	- \$	- \$	-
588	585	Rent	\$	- \$	- \$	-
589	586	<b>Total Hydro Production Operation</b>	\$	- \$	- \$	-
590	587					
591	588	<b>Hydro Production Maintenance</b>				
592	589	Supervision & Engineering	\$	- \$	- \$	-
593	590	Structures	\$	- \$	- \$	-
594	591	Reservoirs & Dams	\$	- \$	- \$	-
595	592	Electric Plant	\$	- \$	- \$	-
596	593	Miscellaneous Plant	\$	- \$	- \$	-
597	594	<b>Total Hydro Production Maintenance</b>	\$	- \$	- \$	-
598	595					
599	596	<b>Combined Cycle Operation</b>				
600	597	Labor	\$	- \$	- \$	-
601	598	Fuel Handling	\$	- \$	- \$	-
602	599	Generation Expense	\$	- \$	- \$	-
603	600	Miscellaneous Plant	\$	- \$	- \$	-
604	601	<b>Total Combined Cycle Operation</b>	\$	- \$	- \$	-
605	602					
606	603	<b>Combined Cycle Maintenance</b>				
607	604	Supervision & Engineering	\$	- \$	- \$	-
608	605	Structures	\$	- \$	- \$	-
609	606	Electric Plant	\$	- \$	- \$	-
610	607	Miscellaneous Plant	\$	- \$	- \$	-
611	608	<b>Total Combined Cycle Maintenance</b>	\$	- \$	- \$	-
612	609					

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line					
3	No.	Item	Account/ID	Fiscal Year 2021	Test Year Adjustment	Adjusted Test Year
613	610	<b>Other Production</b>				
614	611	RERC/Acorn Gen. Plant	6120130	\$ 3,041,888	\$ 146,477	\$ 3,188,365
615	612	Clearwater Generating Plant	6120140	\$ 972,663	\$ 39,488	\$ 1,012,152
616	613	PU Elec Power Supply Operations	6120000	\$ 7,688,970	\$ 1,996,558	\$ 9,685,528
617	614	<b>Total Other Production</b>		\$ 11,703,521	\$ 2,182,523	\$ 13,886,044
618	615					
619	616	<b>Total Production Labor</b>		\$ 11,703,521	\$ 2,182,523	\$ 13,886,044
620	617					
621	618	<b>Transmission Labor</b>				
622	619	<b>Transmission Operations</b>				
623	620	Supervision & Engineering	\$	- \$	- \$	-
624	621	Load Dispatch	\$	- \$	- \$	-
625	622	Station Equipment	\$	- \$	- \$	-
626	623	Overhead Lines	\$	- \$	- \$	-
627	624	Underground Lines	\$	- \$	- \$	-
628	625	General Labor	\$	- \$	- \$	-
629	626	Miscellaneous	\$	- \$	- \$	-
630	627	Rents	\$	- \$	- \$	-
631	628	<b>Total Transmission Operations</b>	\$	- \$	- \$	-
632	629					
633	630	<b>Transmission Maintenance</b>				
634	631	Supervision & Engineering	\$	- \$	- \$	-
635	632	Structures	\$	- \$	- \$	-
636	633	Station Equipment	\$	- \$	- \$	-
637	634	Overhead Lines	\$	- \$	- \$	-
638	635	Underground Lines	\$	- \$	- \$	-
639	636	Miscellaneous	\$	- \$	- \$	-
640	637	<b>Total Transmission Maintenance</b>	\$	- \$	- \$	-
641	638					
642	639	<b>Wheeling</b>				
643	640	Wheeling	\$	- \$	- \$	-
644	641	Wheeling	\$	- \$	- \$	-
645	642	<b>Total Wheeling</b>	\$	- \$	- \$	-
646	643					
647	644	<b>Total Transmission Labor</b>	\$	- \$	- \$	-
648	645					
649	646	<b>Distribution Labor</b>				
650	647	<b>Distribution Operations</b>				
651	648	Electric Operations	6100000	\$ 9,850,945	\$ 3,321,580	\$ 13,172,525
652	649	PU Electric Field Operations	6105000	\$ 13,340,811	\$ 2,452,811	\$ 15,793,621
653	650	Energy Deliv. Engineering	6110000	\$ 8,227,098	\$ 2,797,112	\$ 11,024,210
654	651	Customer Engineering-GIS	6115000	\$ -	\$ -	-
655	652	Underground Lines	\$	- \$	- \$	-
656	653	Street Lighting	\$	- \$	- \$	-
657	654	Metering	\$	- \$	- \$	-
658	655	Customer Installations	\$	- \$	- \$	-
659	656	Miscellaneous	\$	- \$	- \$	-
660	657	Rents	\$	- \$	- \$	-
661	658	<b>Total Distribution Operations</b>	\$	31,418,854	\$ 8,571,503	\$ 39,990,356
662	659					
663	660	<b>Distribution Maintenance</b>				
664	661	Supervision & Engineering	\$	- \$	- \$	-
665	662	Structures	\$	- \$	- \$	-
666	663	Stations Equipment	\$	- \$	- \$	-
667	664	Overhead Lines	\$	- \$	- \$	-
668	665	Underground Lines	\$	- \$	- \$	-
669	666	Transformers	\$	- \$	- \$	-
670	667	Street Lighting	\$	- \$	- \$	-
671	668	Metering	\$	- \$	- \$	-
672	669	Miscellaneous	\$	- \$	- \$	-
673	670	<b>Total Distribution Maintenance</b>	\$	- \$	- \$	-
674	671					
675	672	<b>Total Distribution Labor</b>	\$	31,418,854	\$ 8,571,503	\$ 39,990,356
676	673					

	A	B	C	D	E	F
1		<b>Functional Unbundling</b>				
2	Line			Fiscal Year	Test Year	Adjusted
3	No.	Item	Account/ID	2021	Adjustment	Test Year
677	674	<b>Customer Labor</b>				
678	675	<b>Customer Accounting Expense</b>				
679	676	Pub Util Business Support	6004000	\$ 1,264,217	\$ 248,534	\$ 1,512,751
680	677	Pub Util Admin-Utility Billing	6005000	\$ 955,955	\$ 242,709	\$ 1,198,664
681	678	Pub Util Admin-Customer Service	6015000	\$ 3,607,510	\$ 818,698	\$ 4,426,209
682	679	Pub Util Admin-Marketing Service	6020000	\$ 1,554,695	\$ 1,062,765	\$ 2,617,460
683	680	Miscellaneous		\$ -	\$ -	\$ -
684	681	<b>Total Customer Accounting Expense</b>		<b>\$ 7,382,378</b>	<b>\$ 2,372,706</b>	<b>\$ 9,755,084</b>
685	682					
686	683	<b>Customer Service Expense</b>				
687	684	Customer Engineering-GIS		\$ -	\$ -	\$ -
688	685	Customer Assistance		\$ -	\$ -	\$ -
689	686	Advertisement / Marketing		\$ -	\$ -	\$ -
690	687	Miscellaneous		\$ -	\$ -	\$ -
691	688	<b>Total Customer Service Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
692	689					
693	690	<b>Sales Expense</b>				
694	691	Sales Expense		\$ -	\$ -	\$ -
695	692	Demonstrations & Selling		\$ -	\$ -	\$ -
696	693	Miscellaneous Sales Expense		\$ -	\$ -	\$ -
697	694	<b>Total Sales Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
698	695					
699	696	<b>Total Customer Labor</b>		<b>\$ 7,382,378</b>	<b>\$ 2,372,706</b>	<b>\$ 9,755,084</b>
700	697					
701	698	<b>Total Labor Expense excluding A&amp;G</b>		<b>\$ 50,504,752</b>	<b>\$ 13,126,732</b>	<b>\$ 63,631,485</b>
702	699					
703	700	<b>Administrative &amp; General Labor</b>				
704	701	Pub Util Admin-Management Services	6000000	\$ 14,491,264	\$ (8,974,306)	\$ 5,516,958
705	702	Pub Util Admin-Field Services	6010000	\$ 2,424,716	\$ 1,207,521	\$ 3,632,238
706	703	Legislative & Regulator Risk	6025000	\$ -	\$ 237,381	\$ 237,381
707	704	Outside Services		\$ -	\$ -	\$ -
708	705	Property Insurance		\$ -	\$ -	\$ -
709	706	Injuries and Damages		\$ -	\$ -	\$ -
710	707	Electric Utility Communication Labor		\$ -	\$ -	\$ -
711	708	Miscellaneous		\$ -	\$ -	\$ -
712	709	Rents		\$ -	\$ -	\$ -
713	710	Transportation Pool General Labor		\$ -	\$ -	\$ -
714	711	Maintenance of General Plant		\$ -	\$ -	\$ -
715	712	N/A		\$ -	\$ -	\$ -
716	713	<b>Total Administrative &amp; General Labor</b>		<b>\$ 16,915,980</b>	<b>\$ (7,529,403)</b>	<b>\$ 9,386,577</b>
717	714					
718	715	<b>Total Labor Expense</b>		<b>\$ 67,420,732</b>	<b>\$ 5,597,329</b>	<b>\$ 73,018,062</b>
719	716					
720	717	<b>Allocation Factors</b>				
721	718					
722	719					
723	720	<b>Production</b>				
724	721					
725	722	<b>Transmission</b>				
726	723					
727	724	<b>Distribution</b>				
728	725					
729	726	<b>Customer</b>				
730	727					
731	728	<b>Direct Assign</b>				
732	729					
733	730	<b>Total Gross Plant in Service</b>				
734	731					
735	732	<b>Net Plant in Service</b>				
736	733					
737	734	<b>Revenue Requirement x/ Direct Assignment</b>				
738	735					
739	736	<b>Total Labor</b>				
740	737					
741	738	<b>Revenue Requirement Excluding Transmission</b>				
742	739					
743	740	<b>Rev Req / City</b>				
744	741					
745	742	<b>Administrative and General</b>	<b>ALLOCATOR FROM WP-10</b>			
746	743					
747	744	<b>CIP</b>				
748	745					
749	746	<b>Not Applicable</b>				

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line			Allocation			
3	No.	Item	Account/ID	Factor	Production	Transmission	Distribution
4	1	<b>Production O&amp;M</b>					
5	2	<b>Steam Production Operation</b>					
6	3	Supervision & Engineering	500	NA	\$ -	\$ -	\$ -
7	4	Fuel (Transportation & Handling)	501	NA	\$ -	\$ -	\$ -
8	5	Steam Power Fuel - Gas	50110	NA	\$ -	\$ -	\$ -
9	6	Steam Power Fuel - Oil	50120	NA	\$ -	\$ -	\$ -
10	7	Steam Power Fuel - Coal	50130	NA	\$ -	\$ -	\$ -
11	8	Steam Expense	502	NA	\$ -	\$ -	\$ -
12	9	Electric Expense	505	NA	\$ -	\$ -	\$ -
13	10	Miscellaneous	506	NA	\$ -	\$ -	\$ -
14	11	Rent	507	NA	\$ -	\$ -	\$ -
15	12	<b>Subtotal Steam Production Opeation</b>			\$ -	\$ -	\$ -
16	13						
17	14	<b>Steam Production Maintenance</b>					
18	15	Supervision & Engineering	510	NA	\$ -	\$ -	\$ -
19	16	Structures	511	NA	\$ -	\$ -	\$ -
20	17	Boilers	512	NA	\$ -	\$ -	\$ -
21	18	Electric Plant	513	NA	\$ -	\$ -	\$ -
22	19	Miscellaneous Labor	515	NA	\$ -	\$ -	\$ -
23	20	<b>Subtotal Steam Production Maintenance</b>			\$ -	\$ -	\$ -
24	21						
25	22	<b>Nuclear Production Operation</b>					
26	23	Supervision & Engineering	517	NA	\$ -	\$ -	\$ -
27	24	Nuclear Fuel Expense	518	NA	\$ -	\$ -	\$ -
28	25	Electric Expense - Turbine Generators	523	NA	\$ -	\$ -	\$ -
29	26	Reserved	NA	NA	\$ -	\$ -	\$ -
30	27	Miscellaneous Power Expenses	524	Production	\$ 321,200	\$ -	\$ -
31	28	Reserved	NA	NA	\$ -	\$ -	\$ -
32	29	<b>Subtotal Nuclear Production Operation</b>			\$ 321,200	\$ -	\$ -
33	30						
34	31	<b>Nuclear Production Maintenance</b>					
35	32	Supervision & Engineering	528	NA	\$ -	\$ -	\$ -
36	33	Reserved	NA	NA	\$ -	\$ -	\$ -
37	34	Reserved	NA	NA	\$ -	\$ -	\$ -
38	35	Reserved	NA	NA	\$ -	\$ -	\$ -
39	36	Miscellaneous Plant	530	Production	\$ 541,428	\$ -	\$ -
40	37	<b>Subtotal Nuclear Production Maintenance</b>			\$ 541,428	\$ -	\$ -
41	38						
42	39	<b>Combined Cycle Operation</b>					
43	40	Supervision & Engineering	NA	NA	\$ -	\$ -	\$ -
44	41	Fuel	NA	NA	\$ -	\$ -	\$ -
45	42	Combined Cycle Fuel - Gas	NA	NA	\$ -	\$ -	\$ -
46	43	Combined Cycle Fuel - Oil	NA	NA	\$ -	\$ -	\$ -
47	44	Generation Expense	NA	NA	\$ -	\$ -	\$ -
48	45	Miscellaneous	NA	NA	\$ -	\$ -	\$ -
49	46	<b>Subtotal Combined Cycle Operation</b>			\$ -	\$ -	\$ -
50	47						
51	48	<b>Combined Cycle Maintenance</b>					
52	49	Supervision & Engineering	NA	NA	\$ -	\$ -	\$ -
53	50	Structures	NA	NA	\$ -	\$ -	\$ -
54	51	Electric Plant	NA	NA	\$ -	\$ -	\$ -
55	52	Miscellaneous Plant	NA	NA	\$ -	\$ -	\$ -
56	53	<b>Subtotal Combined Cycle Maintenance</b>			\$ -	\$ -	\$ -
57	54						

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
58	55	<b>Other Production</b>					
59	56	Intermountain Power (take or pay)	546	Production	\$ 9,902,789	\$ -	\$ -
60	57	Fuel Expense	547	Production	\$ 19,294,411	\$ -	\$ -
61	58	Hoover (take or pay)	548	Production	\$ 926,962	\$ -	\$ -
62	59	Misc. Other Power Generation	549	NA	\$ -	\$ -	\$ -
63	60	Palo Verde Power (take or pay)	550	Production	\$ 4,730,380	\$ -	\$ -
64	61	Deseret Power (take or pay)	552	NA	\$ -	\$ -	\$ -
65	62	Maint/Generating & Elec. Equip.	553	Production	\$ 4,228,576	\$ -	\$ -
66	63	System Load Control	556	Production	\$ 3,650,747	\$ -	\$ -
67	64	Other Expenditures	557	Production	\$ 14,617,013	\$ -	\$ -
68	65	Purchased Power	555	Production	\$ 119,746,439	\$ -	\$ -
69	66	Purchased Power - Energy Direct Assignment	55501	NA	\$ -	\$ -	\$ -
70	67	<b>Subtotal Other Production</b>			\$ 177,097,317	\$ -	\$ -
71	68						
72	69	<b>Total Production O&amp;M</b>			\$ 177,959,946	\$ -	\$ -
73	70						
74	71	<b>Fuel &amp; Purchased Power</b>			\$ 154,600,981	\$ -	\$ -
75	72						
76	73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>			\$ 23,358,965	\$ -	\$ -
77	74						
78	75	<b>Transmission O&amp;M</b>					
79	76	<b>Transmission Operation</b>					
80	77	Supervision & Engineering	560	NA	\$ -	\$ -	\$ -
81	78	Load Dispatch	561	NA	\$ -	\$ -	\$ -
82	79	Station Equipment	562	Distribution	\$ -	\$ -	72,393
83	80	Overhead Lines	563	NA	\$ -	\$ -	\$ -
84	81	Underground Lines	564	NA	\$ -	\$ -	\$ -
85	82	Miscellaneous	566	Distribution	\$ -	\$ -	185,629
86	83	Rents	567	NA	\$ -	\$ -	\$ -
87	84	<b>Subtotal Transmission Operation</b>			\$ -	\$ -	258,023
88	85						
89	86	<b>Transmission Maintenance</b>					
90	87	Supervision & Engineering	568	NA	\$ -	\$ -	\$ -
91	88	Structures	569	NA	\$ -	\$ -	\$ -
92	89	Station Equipment	570	Distribution	\$ -	\$ -	115,430
93	90	Overhead Lines	571	Distribution	\$ -	\$ -	3,415
94	91	Underground Lines	572	NA	\$ -	\$ -	\$ -
95	92	Miscellaneous	573	Distribution	\$ -	\$ -	739,297
96	93	<b>Subtotal Transmission Maintenance</b>			\$ -	\$ -	858,143
97	94						
98	95	<b>Wheeling</b>					
99	96	Transmission Cost Fixed	565	Transmission	\$ -	19,914,764	\$ -
100	97	Transmission Cost Variable	565	Transmission	\$ -	42,940,708	\$ -
101	98	<b>Subtotal Wheeling</b>			\$ -	62,855,472	\$ -
102	99						
103	100	<b>Total Transmission O&amp;M</b>			\$ -	62,855,472	1,116,166
104	101						
105	102	<b>Distribution O&amp;M</b>					
106	103	<b>Distribution Operations</b>					
107	104	Operation Maintenance and Engineering	580	Distribution	\$ -	\$ -	5,154,971
108	105	Load Dispatch	581	Distribution	\$ -	\$ -	3,219,260
109	106	Station Equipment	582	Distribution	\$ -	\$ -	19,467
110	107	Overhead Lines	583	Distribution	\$ -	\$ -	91
111	108	Underground Lines	584	Distribution	\$ -	\$ -	4,616
112	109	Street Lighting & Signal Expenses	585	NA	\$ -	\$ -	\$ -
113	110	Metering	586	Distribution	\$ -	\$ -	107,992
114	111	Customer Installations	587	Distribution	\$ -	\$ -	136,827
115	112	Miscellaneous	588	Distribution	\$ -	\$ -	89,726
116	113	Rents	589	NA	\$ -	\$ -	\$ -
117	114	<b>Subtotal Distribution Operations</b>			\$ -	\$ -	8,732,950
118	115						
119	116	<b>Distribution Maintenance</b>					
120	117	Supervision	590	NA	\$ -	\$ -	\$ -
121	118	Structures	591	Distribution	\$ -	\$ -	68,920
122	119	Station Equipment	592	Distribution	\$ -	\$ -	1,249,308
123	120	Overhead Lines	593	Distribution	\$ -	\$ -	7,724,053
124	121	Underground Lines	594	Distribution	\$ -	\$ -	2,876,410
125	122	Transformers	595	Distribution	\$ -	\$ -	78,936
126	123	Street Lighting & Signals	596	Distribution	\$ -	\$ -	1,226,264
127	124	Metering	597	Distribution	\$ -	\$ -	353,651
128	125	Miscellaneous	598	Distribution	\$ -	\$ -	706,008
129	126	<b>Subtotal Distribution Maintenance</b>			\$ -	\$ -	14,283,549
130	127						
131	128	<b>Total Distribution O&amp;M</b>			\$ -	\$ -	23,016,500
132	129						
133	130	<b>Customer O&amp;M</b>					
134	131	<b>Customer Accounting Expense</b>					
135	132	Supervision	901	Customer	\$ -	\$ -	\$ -

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line			Allocation			
3	No.	Item	Account/ID	Factor	Production	Transmission	Distribution
136	133	Meter Reading	902	Customer	\$ -	\$ -	\$ -
137	134	Customer Records and Collection Expenses	903	Customer	\$ -	\$ -	\$ -
138	135	Reserved	NA	NA	\$ -	\$ -	\$ -
139	136	Uncollectible Accounts	904	Customer	\$ -	\$ -	\$ -
140	137	Miscellaneous	905	NA	\$ -	\$ -	\$ -
141	138	<b>Subtotal Customer Accounting Expense</b>			\$ -	\$ -	\$ -
142	139						
143	140	<b>Other Customer Costs</b>					
144	141	Supervision	907	NA	\$ -	\$ -	\$ -
145	142	Customer Assistance	908	Customer	\$ -	\$ -	\$ -
146	143	Advertisement	909	Customer	\$ -	\$ -	\$ -
147	144	Miscellaneous	910	NA	\$ -	\$ -	\$ -
148	145	<b>Subtotal Other Customer Costs</b>			\$ -	\$ -	\$ -
149	146						
150	147	<b>Sales Expense</b>					
151	148	Sales Expense - Supervision	911	NA	\$ -	\$ -	\$ -
152	149	Demonstrations & Selling	912	Customer	\$ -	\$ -	\$ -
153	150	Advertising Expenses	913	Customer	\$ -	\$ -	\$ -
154	151	Miscellaneous Sales Expense	916	NA	\$ -	\$ -	\$ -
155	152	<b>Subtotal Sales Expense</b>			\$ -	\$ -	\$ -
156	153						
157	154	<b>Total Customer O&amp;M</b>			\$ -	\$ -	\$ -
158	155						
159	156	<b>Administrative &amp; General Expense</b>					
160	157	Administrative Salaries & Misc. Labor	920	Total Labor	\$ 3,488,734	\$ -	\$ 9,326,671
161	158	Office Supplies & Expense	921	A&G	\$ 260,756	\$ -	\$ 338,373
162	159	Interdepartmental Charges	922	Total Labor	\$ (6,248,053)	\$ -	\$ (16,703,346)
163	160	Outside Services	923	A&G	\$ 2,246,125	\$ -	\$ 2,914,705
164	161	Property Insurance	924	NA	\$ -	\$ -	\$ -
165	162	Injuries and Damages	925	NA	\$ -	\$ -	\$ -
166	163	Employee Pensions and Benefits	926	Total Labor	\$ 5,176,576	\$ -	\$ 13,838,893
167	164	Franchise Requirements	927	NA	\$ -	\$ -	\$ -
168	165	Compliance & Consultants (Regulatory Commission Expense)	928	A&G	\$ 3,949	\$ -	\$ 5,125
169	166	General Advertising Expense	930	A&G	\$ 774	\$ -	\$ 1,004
170	167	Rents	931	Rev. Req.	\$ 970,104	\$ 179,809	\$ 423,203
171	168	Miscellaneous General Expenses	933	A&G	\$ 1,273,426	\$ -	\$ 1,652,473
172	169	Maintenance of General Plant	932	A&G	\$ 53,788	\$ -	\$ 69,798
173	170	Duplicate Charges - Credit	929	NA	\$ -	\$ -	\$ -
174	171	<b>Subtotal Administrative &amp; General Expense</b>			\$ 7,226,180	\$ 179,809	\$ 11,866,899
175	172						

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
176	173	Miscellaneous and Clearing Accounts					
177	174	General Government Charges	701	Rev. Req. x Trans	\$ 10,541,865	\$ -	\$ 4,598,838
178	175	Expenses Transferred from Electric	702	Rev. Req. x Trans	\$ 3,111,947	\$ -	\$ 1,357,572
179	176	IDI Utility Charges	703	Rev. Req. x Trans	\$ 27,625	\$ -	\$ 12,051
180	177	Removal Expenses	704	NA	\$ -	\$ -	\$ -
181	178	Taxes	707	NA	\$ -	\$ -	\$ -
182	179	Stores Expenses	781	NA	\$ -	\$ -	\$ -
183	180	Transportation Expenses	782	Net Plant	\$ 396,414	\$ -	\$ 1,190,785
184	181	Tool and Shop Expenses	783	Net Plant	\$ (341,930)	\$ -	\$ (1,027,120)
185	182	Insurance	788	Net Plant	\$ 261,921	\$ -	\$ 786,782
186	183	Non-Operating Expenses	790	NA	\$ -	\$ -	\$ -
187	184	Subtotal Miscellaneous and Clearing Accounts			\$ 13,997,842	\$ -	\$ 6,918,909
188	185						
189	186	Total O&M Expense			\$ 199,183,968	\$ 63,035,281	\$ 42,918,473
190	187						
191	188	Total O&M Expense less Purchased Power			\$ 44,582,987	\$ 63,035,281	\$ 42,918,473
192	189						
193	190	Additional Expenses & Deductions					
194	191	Debt Service					
195	192	Generation		Production	\$ 18,746,160	\$ -	\$ -
196	193	Transmission		Transmission	\$ -	\$ 3,107,916	\$ -
197	194	Distribution		Distribution	\$ -	\$ -	\$ 27,477,924
198	195	Customer		NA	\$ -	\$ -	\$ -
199	196	New Debt		CIP	\$ 75,924	\$ -	\$ 21,106,476
200	197	Total Debt Service			\$ 18,822,084	\$ 3,107,916	\$ 48,584,400
201	198						
202	199	Taxes and Transfer to General Fund					
203	200	General Fund Transfer		Rev. Req.	\$ 29,345,394	\$ 5,439,183	\$ 12,801,788
204	201	Other		NA	\$ -	\$ -	\$ -
205	202	Other		NA	\$ -	\$ -	\$ -
206	203	Other		NA	\$ -	\$ -	\$ -
207	204	Subtotal Taxes and Transfer to General Fund			\$ 29,345,394	\$ 5,439,183	\$ 12,801,788
208	205						
209	206	Capital Paid from Current Earnings					
210	207	Production		Production	\$ 17,623	\$ -	\$ -
211	208	Transmission		Transmission	\$ -	\$ -	\$ -
212	209	Distribution		Distribution	\$ -	\$ -	\$ 4,001,377
213	210	Customer		Customer	\$ -	\$ -	\$ -
214	211	Street Lighting Capital		NA	\$ -	\$ -	\$ -
215	212	NA		NA	\$ -	\$ -	\$ -
216	213	Subtotal Capital Paid from Current Earnings			\$ 17,623	\$ -	\$ 4,001,377
217	214						
218	215	Reserves - Additional Cash Requirements	Minimum Target	Rev. Req.	\$ 3,570,740	\$ 661,838	\$ 1,557,718
219	216						
220	217	Total Additional Expenses & Deductions			\$ 51,755,842	\$ 9,208,938	\$ 66,945,282
221	218						
222	219	Subtotal Revenue Requirement			\$ 250,939,809	\$ 72,244,219	\$ 109,863,755
223	220						
224	221	Other Income					
225	222	Other Operating Revenue:					
226	223	Uncollectibles		Customer	\$ -	\$ -	\$ -
227	224	Diversion	344400	NA	\$ -	\$ -	\$ -
228	225	Service Connect Charges - Electric	344410	Customer	\$ -	\$ -	\$ -
229	226	Misc Service Revenues - Electric	344491	Customer	\$ -	\$ -	\$ -
230	227	Misc Operating Revenues - Electric	344492	Rev. Req.	\$ 5,545	\$ 1,028	\$ 2,419
231	228	Corona Fees- Rev	344493	NA	\$ -	\$ -	\$ -
232	229	Cap and Trade Auction	344511	Production	\$ -	\$ -	\$ -
233	230	REC Sale	344523	Rev. Req.	\$ -	\$ -	\$ -
234	231	RA Capacity Sale	344522	Rev. Req.	\$ 1,037,821	\$ 192,361	\$ 452,744
235	232	Low Carbon Fuel Standard Credits	344514	Rev. Req.	\$ 1,148,560	\$ 212,886	\$ 501,054
236	233	Non Energy Receipts ABC Admin OH	344513	Rev. Req. / City	\$ 30,026	\$ 5,565	\$ 13,099
237	234	Subtotal Other Operating Revenue			\$ 2,221,952	\$ 411,840	\$ 969,316
238	235						



	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
239	236	<b>Other Non-Operating Revenues (Expenses):</b>					
240	237	Gain (Loss) on retirement of utility plant	N/A	Distribution	\$ -	\$ -	\$ -
241	238	Interest Income	N/A	Rev. Req.	\$ -	\$ -	\$ -
242	239	Corona Fees - Rev	344493	NA	\$ -	\$ -	\$ -
243	240	Misc. Settlement Reimbursement	344494	NA	\$ -	\$ -	\$ -
244	241	Late Payment Penalties	353400	NA	\$ -	\$ -	\$ -
245	242	Land and Building Rental	373100	Rev. Req.	\$ 1,673,787	\$ 310,237	\$ 730,181
246	243	Other Property Rental	373120	Rev. Req.	\$ 42,843	\$ 7,941	\$ 18,690
247	244	Pole Attachments	373125	Distribution	\$ -	\$ -	\$ 268,470
248	245	Substation Operation & Maintenance	373126	NA	\$ -	\$ -	\$ -
249	246	Substation Leasing	373127	NA	\$ -	\$ -	\$ -
250	247	Communication Services	373128	Distribution	\$ -	\$ -	\$ 113,460
251	248	CIS User Fee	373132	NA	\$ -	\$ -	\$ -
252	249	Refunds and Reimbursements	374000	Distribution	\$ -	\$ -	\$ 10,535
253	250	Miscellaneous Receipts	374200	Rev. Req.	\$ 238,501	\$ 44,206	\$ 104,045
254	251	Cash Over/Shortage	374207	Rev. Req.	\$ -	\$ -	\$ -
255	252	Asset Forfeiture Revenue	374500	NA	\$ -	\$ -	\$ -
256	253	Bad Debt Recovery	374800	NA	\$ -	\$ -	\$ -
257	254	Settlement Recovery	374801	Rev. Req.	\$ -	\$ -	\$ -
258	255	Settlement Recovery - SONGS	374802	NA	\$ -	\$ -	\$ -
259	256	Liquidated Damages	374810	NA	\$ -	\$ -	\$ -
260	257	Sale of Salvage Materials	380030	Rev. Req.	\$ 20,869	\$ 3,868	\$ 9,104
261	258	Damage Claim Recoveries	380100	Rev. Req.	\$ -	\$ -	\$ -
262	259	Operating Transfer from 650 Fund	985650	NA	\$ -	\$ -	\$ -
263	260	Utilization Charges	61250000	NA	\$ -	\$ -	\$ -
264	261	<b>Subtotal Other Non-Operating Revenue</b>			\$ 1,975,999	\$ 366,252	\$ 1,254,484
265	262						
266	263	<b>Wholesale Sales</b>		Production	\$ -	\$ -	\$ -
267	264						
268	265	<b>Transmission Revenue</b>		Transmission	\$ -	\$ 25,732,402	\$ -
269	266						
270	267	<b>Total Other Income</b>			\$ 4,197,951	\$ 26,510,494	\$ 2,223,800
271	268						
272	269	<b>Total Retail Revenue Requirement</b>			\$ 246,741,858	\$ 45,733,725	\$ 107,639,955
273	270	<b>Reconcile to RPU Proforma</b>					
274	271	Adjustment for Cap and Trade Auction					
275	272	Reconciled Total Retail Revenue Requirement					
276	273	Difference from Proforma					
277	274	% Difference from Proforma					
278	275	Current Scenario	Scenario 2				
279	276	<b>Revenue from Current Retail Rates - RPU Projections from Proforma</b>					
280	277	Residential					
281	278	Commercial - Flat					
282	279	Commercial - Demand					
283	280	Industrial - TOU					
284	281	Other					
285	282	<b>Total Revenue from Current Retail Rates</b>					

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line			Allocation			
3	No.	Item	Account/ID	Factor	Production	Transmission	Distribution
286	283						
287	284	PLANT IN SERVICE					
288	285						
289	286	Gross Plant in Service					
290	287	Intangible Plant					
291	288	Organization	301	NA	\$ -	\$ -	\$ -
292	289	Franchises and Consents	302	NA	\$ -	\$ -	\$ -
293	290	Misc. Intangible Plant	303	Net Plant	\$ 8,151,448	\$ -	\$ 24,486,080
294	291	Misc. Computer Software	3030	NA	\$ -	\$ -	\$ -
295	292	Subtotal Intangible Plant			\$ 8,151,448	\$ -	\$ 24,486,080
296	293						
297	294	Production Plant					
298	295	Steam Production					
299	296	Land and Land Rights	310	Production	\$ 17,142	\$ -	\$ -
300	297	Structures & Improvements	311	NA	\$ -	\$ -	\$ -
301	298	Boiler Plant Equipment	312	NA	\$ -	\$ -	\$ -
302	299	Engines and Engine Generators	313	NA	\$ -	\$ -	\$ -
303	300	Turbo-Generator Units	314	NA	\$ -	\$ -	\$ -
304	301	Accessory Electric Equipment	315	NA	\$ -	\$ -	\$ -
305	302	Misc. Power Plant Equipment	316	NA	\$ -	\$ -	\$ -
306	303	Subtotal Steam Production			\$ 17,142	\$ -	\$ -
307	304						
308	305	Hydraulic Production					
309	306	Land and Land Rights	330	NA	\$ -	\$ -	\$ -
310	307	Structures & Improvements	331	NA	\$ -	\$ -	\$ -
311	308	Reservoirs, Dams and Water Ways	332	NA	\$ -	\$ -	\$ -
312	309	Water Wheel, Turbine and Generator	333	NA	\$ -	\$ -	\$ -
313	310	Accessory Electric Equipment	334	NA	\$ -	\$ -	\$ -
314	311	Misc. Power Plant Equipment	335	NA	\$ -	\$ -	\$ -
315	312	Roads, Railroads and Bridges	336	NA	\$ -	\$ -	\$ -
316	313	Subtotal Hydraulic Production			\$ -	\$ -	\$ -
317	314						
318	315	Combustion Turbine & Other Production					
319	316	Land and Land Rights	340	Production	\$ 1,038,596	\$ -	\$ -
320	317	Structures & Improvements	341	Production	\$ 703,469	\$ -	\$ -
321	318	Fuel Holders, Prod. & Acc.	342	NA	\$ -	\$ -	\$ -
322	319	Prime Movers	343	NA	\$ -	\$ -	\$ -
323	320	Generators & Other Production	344	Production	\$ 268,544,986	\$ -	\$ -
324	321	Accessory Electric Equipment	345	NA	\$ -	\$ -	\$ -
325	322	Misc. Production Plant	2000	NA	\$ -	\$ -	\$ -
326	323	Subtotal Combustion Turbine & Other Production			\$ 270,287,051	\$ -	\$ -
327	324						
328	325	Total Production Plant			\$ 278,455,641	\$ -	\$ 24,486,080
329	326						
330	327	Transmission Plant					
331	328	Land and Land Rights	350	Distribution	\$ -	\$ -	\$ 2,683,037
332	329	Reserved	351	NA	\$ -	\$ -	\$ -
333	330	Structures & Improvements	352	Distribution	\$ -	\$ -	\$ 971,062
334	331	Station Equipment - System	353	Distribution	\$ -	\$ -	\$ 4,790,451
335	332	Towers and Fixtures	354	Distribution	\$ -	\$ -	\$ 3,567,512
336	333	Poles and Fixtures	355	Distribution	\$ -	\$ -	\$ 22,928,628
337	334	Overhead Conductor	356	Distribution	\$ -	\$ -	\$ 8,716,136
338	335	Underground Conductor	357	Distribution	\$ -	\$ -	\$ 5,748,846
339	336	Underground Conduit	358	Distribution	\$ -	\$ -	\$ 2,356,742
340	337	Misc. Transmission Plant	359	NA	\$ -	\$ -	\$ -
341	338	Subtotal Transmission Plant			\$ -	\$ -	\$ 51,762,414

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
342	339						
343	340	<b>Distribution Plant</b>					
344	341	Land and Land Rights	360	Distribution	\$ -	\$ -	41,183,402
345	342	Structures & Improvements	361	Distribution	\$ -	\$ -	15,397,298
346	343	Station Equipment	362	Distribution	\$ -	\$ -	160,729,872
347	344	Misc. Plant	363	NA	\$ -	\$ -	-
348	345	Towers and Fixtures	364	Distribution	\$ -	\$ -	44,909,055
349	346	Overhead Conductor	365	Distribution	\$ -	\$ -	45,300,634
350	347	Underground Conduit	366	Distribution	\$ -	\$ -	131,830,676
351	348	Underground Conductor	367	Distribution	\$ -	\$ -	137,105,611
352	349	Line Transformers	368	Distribution	\$ -	\$ -	63,370,705
353	350	Services	369	Distribution	\$ -	\$ -	29,359,860
354	351	Meters	370	Distribution	\$ -	\$ -	21,963,893
355	352	Inst. on Customer Premises	371	Distribution	\$ -	\$ -	851,584
356	353	Street Light / Signal System	373	Distribution	\$ -	\$ -	55,987,877
357	354	<b>Total Distribution Plant</b>			\$ -	\$ -	<b>747,990,468</b>
358	355						
359	356	<b>Subtotal Plant Before General</b>			<b>\$ 278,455,641</b>	<b>\$ -</b>	<b>\$ 824,238,961</b>
360	357						
361	358	<b>General Plant</b>					
362	359	Land and Land Rights	389	Net Plant	\$ 2,027,929	\$ -	6,091,682
363	360	Structures & Improvements	390	Net Plant	\$ 17,261,298	\$ -	51,851,098
364	361	Structures & Improvements - Other	3900	NA	\$ -	\$ -	-
365	362	Office Furniture & Equipment	391	Net Plant	\$ 2,203,344	\$ -	6,618,611
366	363	Info System Computers	3910	NA	\$ -	\$ -	-
367	364	Transportation Equipment	392	Net Plant	\$ 3,174,192	\$ -	9,534,934
368	365	Stores Equipment	393	Net Plant	\$ 11,370	\$ -	34,153
369	366	Tools, Shop & Garage Equipment	394	Net Plant	\$ 102,634	\$ -	308,300
370	367	Laboratory Equipment	395	Net Plant	\$ 203,456	\$ -	611,161
371	368	Power Operated Equipment	396	Net Plant	\$ 420,228	\$ -	1,262,319
372	369	Communication Equipment	397	Net Plant	\$ 5,721,356	\$ -	17,186,342
373	370	Miscellaneous Equipment	398	Net Plant	\$ 292,335	\$ -	878,145
374	371	Other Tangible Property	399	Net Plant	\$ 4,731	\$ -	14,213
375	372	<b>Subtotal General Plant</b>			<b>\$ 31,422,873</b>	<b>\$ -</b>	<b>94,390,958</b>
376	373						
377	374	<b>Total Gross Plant in Service</b>			<b>\$ 309,878,514</b>	<b>\$ -</b>	<b>\$ 918,629,919</b>
378	375						
379	376						
380	377	<b>Accumulated Depreciation</b>					
381	378	<b>Intangible Plant</b>					
382	379	Organization	301	NA	\$ -	\$ -	-
383	380	Franchises and Consents	302	NA	\$ -	\$ -	-
384	381	Misc. Intangible Plant	303	Net Plant	\$ 8,151,448	\$ -	24,486,080
385	382	Misc. Computer Software	3030	NA	\$ -	\$ -	-
386	383	<b>Subtotal Intangible Plant</b>			<b>\$ 8,151,448</b>	<b>\$ -</b>	<b>24,486,080</b>
387	384						
388	385	<b>Production Plant</b>					
389	386	<b>Steam Production</b>					
390	387	Land and Land Rights	310	NA	\$ -	\$ -	-
391	388	Structures & Improvements	311	NA	\$ -	\$ -	-
392	389	Boiler Plant Equipment	312	NA	\$ -	\$ -	-
393	390	Engines and Engine Generators	313	NA	\$ -	\$ -	-
394	391	Turbo-Generator Units	314	NA	\$ -	\$ -	-
395	392	Accessory Electric Equipment	315	NA	\$ -	\$ -	-
396	393	Misc. Power Plant Equipment	316	NA	\$ -	\$ -	-
397	394	<b>Subtotal Steam Production</b>			<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
398	395						
399	396	<b>Hydraulic Production</b>					
400	397	Land and Land Rights	330	NA	\$ -	\$ -	-
401	398	Structures & Improvements	331	NA	\$ -	\$ -	-
402	399	Reservoirs, Dams and Water Ways	332	NA	\$ -	\$ -	-
403	400	Water Wheel, Turbine and Generator	333	NA	\$ -	\$ -	-
404	401	Accessory Electric Equipment	334	NA	\$ -	\$ -	-
405	402	Misc. Power Plant Equipment	335	NA	\$ -	\$ -	-
406	403	Roads, Railroads and Bridges	336	NA	\$ -	\$ -	-
407	404	<b>Subtotal Hydraulic Production</b>			<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
408	405						

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
409	406	<b>Combustion Turbine &amp; Other Production</b>					
410	407	Land and Land Rights	340	NA	\$ -	\$ -	\$ -
411	408	Structures & Improvements	341	Production	\$ 155,300	\$ -	\$ -
412	409	Fuel Holders, Prod, & Acc.	342	NA	\$ -	\$ -	\$ -
413	410	Prime Movers	343	NA	\$ -	\$ -	\$ -
414	411	Generators & Other Production	344	Production	\$ 111,722,271	\$ -	\$ -
415	412	Accessory Electric Equipment	345	NA	\$ -	\$ -	\$ -
416	413	Misc. Production Plant	2000	NA	\$ -	\$ -	\$ -
417	414	<b>Subtotal Combustion Turbine &amp; Other Production</b>			\$ 111,877,570	\$ -	\$ -
418	415						
419	416	<b>Total Production Plant</b>			\$ 120,029,018	\$ -	\$ 24,486,080
420	417						
421	418	<b>Transmission Plant</b>					
422	419	Land and Land Rights	350	NA	\$ -	\$ -	\$ -
423	420	Reserved	351	NA	\$ -	\$ -	\$ -
424	421	Structures & Improvements	352	Distribution	\$ -	\$ -	\$ 710,957
425	422	Station Equipment - System	353	Distribution	\$ -	\$ -	\$ 4,522,181
426	423	Towers and Fixtures	354	Distribution	\$ -	\$ -	\$ 1,251,520
427	424	Poles and Fixtures	355	Distribution	\$ -	\$ -	\$ 8,164,974
428	425	Overhead Conductor	356	Distribution	\$ -	\$ -	\$ 3,637,134
429	426	Underground Conductor	357	Distribution	\$ -	\$ -	\$ 1,856,873
430	427	Underground Conduit	358	Distribution	\$ -	\$ -	\$ 1,257,665
431	428	Misc. Transmission Plant	359	NA	\$ -	\$ -	\$ -
432	429	<b>Subtotal Transmission Plant</b>			\$ -	\$ -	\$ 21,401,303
433	430						
434	431	<b>Distribution Plant</b>					
435	432	Land and Land Rights	360	NA	\$ -	\$ -	\$ -
436	433	Structures & Improvements	361	Distribution	\$ -	\$ -	\$ 4,266,581
437	434	Station Equipment	362	Distribution	\$ -	\$ -	\$ 56,848,424
438	435	Misc. Plant	363	NA	\$ -	\$ -	\$ -
439	436	Towers and Fixtures	364	Distribution	\$ -	\$ -	\$ 18,346,185
440	437	Overhead Conductor	365	Distribution	\$ -	\$ -	\$ 24,052,960
441	438	Underground Conduit	366	Distribution	\$ -	\$ -	\$ 37,896,415
442	439	Underground Conductor	367	Distribution	\$ -	\$ -	\$ 68,490,579
443	440	Line Transformers	368	Distribution	\$ -	\$ -	\$ 33,474,633
444	441	Services	369	Distribution	\$ -	\$ -	\$ 15,070,839
445	442	Meters	370	Distribution	\$ -	\$ -	\$ 7,206,731
446	443	Inst. on Customer Premises	371	Distribution	\$ -	\$ -	\$ 762,056
447	444	Street Light / Signal System	373	Distribution	\$ -	\$ -	\$ 36,039,497
448	445	<b>Total Distribution Plant</b>			\$ -	\$ -	\$ 302,454,899
449	446						
450	447	<b>Subtotal Plant Before General</b>			\$ 120,029,018	\$ -	\$ 348,342,282
451	448						
452	449	<b>General Plant</b>					
453	450	Land and Land Rights	389	NA	\$ -	\$ -	\$ -
454	451	Structures & Improvements	390	Net Plant	\$ 4,062,642	\$ -	\$ 12,203,743
455	452	Structures & Improvements - Other	3900	NA	\$ -	\$ -	\$ -
456	453	Office Furniture & Equipment	391	Net Plant	\$ 1,639,616	\$ -	\$ 4,925,231
457	454	Info System Computers	3910	NA	\$ -	\$ -	\$ -
458	455	Transportation Equipment	392	Net Plant	\$ 2,564,873	\$ -	\$ 7,704,605
459	456	Stores Equipment	393	Net Plant	\$ 11,370	\$ -	\$ 34,153
460	457	Tools, Shop & Garage Equipment	394	Net Plant	\$ 88,246	\$ -	\$ 265,082
461	458	Laboratory Equipment	395	Net Plant	\$ 203,456	\$ -	\$ 611,161
462	459	Power Operated Equipment	396	Net Plant	\$ 369,851	\$ -	\$ 1,110,992
463	460	Communication Equipment	397	Net Plant	\$ 4,279,791	\$ -	\$ 12,856,036
464	461	Miscellaneous Equipment	398	Net Plant	\$ 267,190	\$ -	\$ 802,611
465	462	Other Tangible Property	399	Net Plant	\$ 1,577	\$ -	\$ 4,738
466	463	<b>Subtotal General Plant</b>			\$ 13,488,612	\$ -	\$ 40,518,353
467	464						
468	465	<b>Total Accumulated Depreciation</b>			\$ 133,517,631	\$ -	\$ 388,860,635
469	466						
470	467						

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
471	468	<b>Net Plant in Service</b>					
472	469	<b>Intangible Plant</b>					
473	470	Organization	301	NA	\$ -	\$ -	\$ -
474	471	Franchises and Consents	302	NA	\$ -	\$ -	\$ -
475	472	Misc. Intangible Plant	303	Net Plant	\$ 4,817,894	\$ -	\$ 14,472,440
476	473	Misc. Computer Software	3030	NA	\$ -	\$ -	\$ -
477	474	<b>Subtotal Intangible Plant</b>			\$ 4,817,894	\$ -	\$ 14,472,440
478	475						
479	476	<b>Production Plant</b>					
480	477	<b>Steam Production</b>					
481	478	Land and Land Rights	310	Production	\$ 17,142	\$ -	\$ -
482	479	Structures & Improvements	311	NA	\$ -	\$ -	\$ -
483	480	Boiler Plant Equipment	312	NA	\$ -	\$ -	\$ -
484	481	Engines and Engine Generators	313	NA	\$ -	\$ -	\$ -
485	482	Turbo-Generator Units	314	NA	\$ -	\$ -	\$ -
486	483	Accessory Electric Equipment	315	NA	\$ -	\$ -	\$ -
487	484	Misc. Power Plant Equipment	316	NA	\$ -	\$ -	\$ -
488	485	<b>Subtotal Steam Production</b>			\$ 17,142	\$ -	\$ -
489	486						
490	487	<b>Hydraulic Production</b>					
491	488	Land and Land Rights	330	NA	\$ -	\$ -	\$ -
492	489	Structures & Improvements	331	NA	\$ -	\$ -	\$ -
493	490	Reservoirs, Dams and Water Ways	332	NA	\$ -	\$ -	\$ -
494	491	Water Wheel, Turbine and Generator	333	NA	\$ -	\$ -	\$ -
495	492	Accessory Electric Equipment	334	NA	\$ -	\$ -	\$ -
496	493	Misc. Power Plant Equipment	335	NA	\$ -	\$ -	\$ -
497	494	Roads, Railroads and Bridges	336	NA	\$ -	\$ -	\$ -
498	495	<b>Subtotal Hydraulic Production</b>			\$ -	\$ -	\$ -
499	496						
500	497	<b>Combustion Turbine &amp; Other Production</b>					
501	498	Land and Land Rights	340	Production	\$ 1,038,596	\$ -	\$ -
502	499	Structures & Improvements	341	Production	\$ 548,169	\$ -	\$ -
503	500	Fuel Holders, Prod. & Acc.	342	NA	\$ -	\$ -	\$ -
504	501	Prime Movers	343	NA	\$ -	\$ -	\$ -
505	502	Generators & Other Production	344	Production	\$ 156,822,716	\$ -	\$ -
506	503	Accessory Electric Equipment	345	NA	\$ -	\$ -	\$ -
507	504	Misc. Production Plant	2000	NA	\$ -	\$ -	\$ -
508	505	<b>Subtotal Combustion Turbine &amp; Other Production</b>			\$ 158,409,481	\$ -	\$ -
509	506						
510	507	<b>Total Production Plant</b>			\$ 163,244,517	\$ -	\$ 14,472,440
511	508						
512	509	<b>Transmission Plant</b>					
513	510	Land and Land Rights	350	Distribution	\$ -	\$ -	\$ 2,683,037
514	511	Reserved	351	NA	\$ -	\$ -	\$ -
515	512	Structures & Improvements	352	Distribution	\$ -	\$ -	\$ 260,105
516	513	Station Equipment - System	353	Distribution	\$ -	\$ -	\$ 268,270
517	514	Towers and Fixtures	354	Distribution	\$ -	\$ -	\$ 2,315,992
518	515	Poles and Fixtures	355	Distribution	\$ -	\$ -	\$ 14,763,654
519	516	Overhead Conductor	356	Distribution	\$ -	\$ -	\$ 5,079,002
520	517	Underground Conductor	357	Distribution	\$ -	\$ -	\$ 3,891,973
521	518	Underground Conduit	358	Distribution	\$ -	\$ -	\$ 1,099,077
522	519	Misc. Transmission Plant	359	NA	\$ -	\$ -	\$ -
523	520	<b>Subtotal Transmission Plant</b>			\$ -	\$ -	\$ 30,361,110
524	521						
525	522	<b>Distribution Plant</b>					
526	523	Land and Land Rights	360	Distribution	\$ -	\$ -	\$ 41,183,402
527	524	Structures & Improvements	361	Distribution	\$ -	\$ -	\$ 11,130,717
528	525	Station Equipment	362	Distribution	\$ -	\$ -	\$ 103,881,448
529	526	Misc. Plant	363	NA	\$ -	\$ -	\$ -
530	527	Towers and Fixtures	364	Distribution	\$ -	\$ -	\$ 26,562,871
531	528	Overhead Conductor	365	Distribution	\$ -	\$ -	\$ 21,247,674
532	529	Underground Conduit	366	Distribution	\$ -	\$ -	\$ 93,934,261
533	530	Underground Conductor	367	Distribution	\$ -	\$ -	\$ 68,615,032
534	531	Line Transformers	368	Distribution	\$ -	\$ -	\$ 29,896,072
535	532	Services	369	Distribution	\$ -	\$ -	\$ 14,289,021
536	533	Meters	370	Distribution	\$ -	\$ -	\$ 14,757,162
537	534	Inst. on Customer Premises	371	Distribution	\$ -	\$ -	\$ 89,528
538	535	Street Light / Signal System	373	Distribution	\$ -	\$ -	\$ 19,948,380
539	536	<b>Total Distribution Plant</b>			\$ -	\$ -	\$ 445,535,569
540	537						
541	538	<b>Subtotal Plant Before General</b>			\$ 163,244,517	\$ -	\$ 490,369,119
542	539						

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
543	540	<b>General Plant</b>					
544	541	Land and Land Rights	389	Net Plant	\$ 2,027,929	\$ -	\$ 6,091,682
545	542	Structures & Improvements	390	Net Plant	\$ 13,198,656	\$ -	\$ 39,647,355
546	543	Structures & Improvements - Other	3900	NA	\$ -	\$ -	\$ -
547	544	Office Furniture & Equipment	391	Net Plant	\$ 563,728	\$ -	\$ 1,693,379
548	545	Info System Computers	3910	NA	\$ -	\$ -	\$ -
549	546	Transportation Equipment	392	Net Plant	\$ 609,319	\$ -	\$ 1,830,329
550	547	Stores Equipment	393	NA	\$ -	\$ -	\$ -
551	548	Tools, Shop & Garage Equipment	394	Net Plant	\$ 14,387	\$ -	\$ 43,218
552	549	Laboratory Equipment	395	Net Plant	\$ (0)	\$ -	\$ (0)
553	550	Power Operated Equipment	396	Net Plant	\$ 50,377	\$ -	\$ 151,327
554	551	Communication Equipment	397	Net Plant	\$ 1,441,565	\$ -	\$ 4,330,306
555	552	Miscellaneous Equipment	398	Net Plant	\$ 25,145	\$ -	\$ 75,533
556	553	Other Tangible Property	399	Net Plant	\$ 3,154	\$ -	\$ 9,475
557	554	<b>Subtotal General Plant</b>			\$ 17,934,260	\$ -	\$ 53,872,605
558	555						
559	556	<b>Total Net Plant in Service</b>			\$ 181,178,777	\$ -	\$ 544,241,724
560	557						
561	558						
562	559	<b>Labor</b>					
563	560						
564	561	<b>Production Labor</b>					
565	562	<b>Steam Production Operation</b>					
566	563	Supervision & Engineering		NA	\$ -	\$ -	\$ -
567	564	Fuel (Transportation & Handling)		NA	\$ -	\$ -	\$ -
568	565	Steam Expense		NA	\$ -	\$ -	\$ -
569	566	Electric Expense		NA	\$ -	\$ -	\$ -
570	567	Miscellaneous		NA	\$ -	\$ -	\$ -
571	568	Rent		NA	\$ -	\$ -	\$ -
572	569	<b>Total Steam Production Operation</b>			\$ -	\$ -	\$ -
573	570						
574	571	<b>Steam Production Maintenance</b>					
575	572	Supervision & Engineering		NA	\$ -	\$ -	\$ -
576	573	Structures		NA	\$ -	\$ -	\$ -
577	574	Boilers		NA	\$ -	\$ -	\$ -
578	575	Electric Plant		NA	\$ -	\$ -	\$ -
579	576	Miscellaneous Labor		NA	\$ -	\$ -	\$ -
580	577	<b>Total Steam Production Maintenance</b>			\$ -	\$ -	\$ -
581	578						
582	579	<b>Hydro Production Operation</b>					
583	580	Supervision & Engineering		NA	\$ -	\$ -	\$ -
584	581	Water for Power		NA	\$ -	\$ -	\$ -
585	582	Hydraulic Expense		NA	\$ -	\$ -	\$ -
586	583	Electric Expense		NA	\$ -	\$ -	\$ -
587	584	Miscellaneous		NA	\$ -	\$ -	\$ -
588	585	Rent		NA	\$ -	\$ -	\$ -
589	586	<b>Total Hydro Production Operation</b>			\$ -	\$ -	\$ -
590	587						
591	588	<b>Hydro Production Maintenance</b>					
592	589	Supervision & Engineering		NA	\$ -	\$ -	\$ -
593	590	Structures		NA	\$ -	\$ -	\$ -
594	591	Reservoirs & Dams		NA	\$ -	\$ -	\$ -
595	592	Electric Plant		NA	\$ -	\$ -	\$ -
596	593	Miscellaneous Plant		NA	\$ -	\$ -	\$ -
597	594	<b>Total Hydro Production Maintenance</b>			\$ -	\$ -	\$ -
598	595						
599	596	<b>Combined Cycle Operation</b>					
600	597	Labor		NA	\$ -	\$ -	\$ -
601	598	Fuel Handling		NA	\$ -	\$ -	\$ -
602	599	Generation Expense		NA	\$ -	\$ -	\$ -
603	600	Miscellaneous Plant		NA	\$ -	\$ -	\$ -
604	601	<b>Total Combined Cycle Operation</b>			\$ -	\$ -	\$ -
605	602						
606	603	<b>Combined Cycle Maintenance</b>					
607	604	Supervision & Engineering		NA	\$ -	\$ -	\$ -
608	605	Structures		NA	\$ -	\$ -	\$ -
609	606	Electric Plant		NA	\$ -	\$ -	\$ -
610	607	Miscellaneous Plant		NA	\$ -	\$ -	\$ -
611	608	<b>Total Combined Cycle Maintenance</b>			\$ -	\$ -	\$ -
612	609						

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
613	610	<b>Other Production</b>					
614	611	RERC/Acorn Gen. Plant	6120130	Production	\$ 3,188,365	\$ -	\$ -
615	612	Clearwater Generating Plant	6120140	Production	\$ 1,012,152	\$ -	\$ -
616	613	PU Elec Power Supply Operations	6120000	Production	\$ 9,685,528	\$ -	\$ -
617	614	<b>Total Other Production</b>			\$ 13,886,044	\$ -	\$ -
618	615						
619	616	<b>Total Production Labor</b>			\$ 13,886,044	\$ -	\$ -
620	617						
621	618	<b>Transmission Labor</b>					
622	619	<b>Transmission Operations</b>					
623	620	Supervision & Engineering		NA	\$ -	\$ -	\$ -
624	621	Load Dispatch		NA	\$ -	\$ -	\$ -
625	622	Station Equipment		NA	\$ -	\$ -	\$ -
626	623	Overhead Lines		NA	\$ -	\$ -	\$ -
627	624	Underground Lines		NA	\$ -	\$ -	\$ -
628	625	General Labor		NA	\$ -	\$ -	\$ -
629	626	Miscellaneous		NA	\$ -	\$ -	\$ -
630	627	Rents		NA	\$ -	\$ -	\$ -
631	628	<b>Total Transmission Operations</b>			\$ -	\$ -	\$ -
632	629						
633	630	<b>Transmission Maintenance</b>					
634	631	Supervision & Engineering		NA	\$ -	\$ -	\$ -
635	632	Structures		NA	\$ -	\$ -	\$ -
636	633	Station Equipment		NA	\$ -	\$ -	\$ -
637	634	Overhead Lines		NA	\$ -	\$ -	\$ -
638	635	Underground Lines		NA	\$ -	\$ -	\$ -
639	636	Miscellaneous		NA	\$ -	\$ -	\$ -
640	637	<b>Total Transmission Maintenance</b>			\$ -	\$ -	\$ -
641	638						
642	639	<b>Wheeling</b>					
643	640	Wheeling		NA	\$ -	\$ -	\$ -
644	641	Wheeling		NA	\$ -	\$ -	\$ -
645	642	<b>Total Wheeling</b>			\$ -	\$ -	\$ -
646	643						
647	644	<b>Total Transmission Labor</b>			\$ -	\$ -	\$ -
648	645						
649	646	<b>Distribution Labor</b>					
650	647	<b>Distribution Operations</b>					
651	648	Electric Operations	6100000	Distribution	\$ -	\$ -	13,172,525
652	649	PU Electric Field Operations	6105000	Distribution	\$ -	\$ -	15,793,621
653	650	Energy Deliv. Engineering	6110000	Distribution	\$ -	\$ -	11,024,210
654	651	Customer Engineering-GIS	6115000	NA	\$ -	\$ -	\$ -
655	652	Underground Lines		NA	\$ -	\$ -	\$ -
656	653	Street Lighting		NA	\$ -	\$ -	\$ -
657	654	Metering		NA	\$ -	\$ -	\$ -
658	655	Customer Installations		NA	\$ -	\$ -	\$ -
659	656	Miscellaneous		NA	\$ -	\$ -	\$ -
660	657	Rents		NA	\$ -	\$ -	\$ -
661	658	<b>Total Distribution Operations</b>			\$ -	\$ -	39,990,356
662	659						
663	660	<b>Distribution Maintenance</b>					
664	661	Supervision & Engineering		NA	\$ -	\$ -	\$ -
665	662	Structures		NA	\$ -	\$ -	\$ -
666	663	Stations Equipment		NA	\$ -	\$ -	\$ -
667	664	Overhead Lines		NA	\$ -	\$ -	\$ -
668	665	Underground Lines		NA	\$ -	\$ -	\$ -
669	666	Transformers		NA	\$ -	\$ -	\$ -
670	667	Street Lighting		NA	\$ -	\$ -	\$ -
671	668	Metering		NA	\$ -	\$ -	\$ -
672	669	Miscellaneous		NA	\$ -	\$ -	\$ -
673	670	<b>Total Distribution Maintenance</b>			\$ -	\$ -	\$ -
674	671						
675	672	<b>Total Distribution Labor</b>			\$ -	\$ -	39,990,356
676	673						

	A	B	C	G	H	I	J
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Allocation Factor	Production	Transmission	Distribution
677	674	<b>Customer Labor</b>					
678	675	<b>Customer Accounting Expense</b>					
679	676	Pub Util Business Support	6004000	Customer	\$ -	\$ -	\$ -
680	677	Pub Util Admin-Utility Billing	6005000	Customer	\$ -	\$ -	\$ -
681	678	Pub Util Admin-Customer Service	6015000	Customer	\$ -	\$ -	\$ -
682	679	Pub Util Admin-Marketing Service	6020000	Customer	\$ -	\$ -	\$ -
683	680	Miscellaneous		NA	\$ -	\$ -	\$ -
684	681	<b>Total Customer Accounting Expense</b>			\$ -	\$ -	\$ -
685	682						
686	683	<b>Customer Service Expense</b>					
687	684	Customer Engineering-GIS		NA	\$ -	\$ -	\$ -
688	685	Customer Assistance		NA	\$ -	\$ -	\$ -
689	686	Advertisement / Marketing		NA	\$ -	\$ -	\$ -
690	687	Miscellaneous		NA	\$ -	\$ -	\$ -
691	688	<b>Total Customer Service Expense</b>			\$ -	\$ -	\$ -
692	689						
693	690	<b>Sales Expense</b>					
694	691	Sales Expense		NA	\$ -	\$ -	\$ -
695	692	Demonstrations & Selling		NA	\$ -	\$ -	\$ -
696	693	Miscellaneous Sales Expense		NA	\$ -	\$ -	\$ -
697	694	<b>Total Sales Expense</b>			\$ -	\$ -	\$ -
698	695						
699	696	<b>Total Customer Labor</b>			\$ -	\$ -	\$ -
700	697						
701	698	<b>Total Labor Expense excluding A&amp;G</b>			\$ 13,886,044	\$ -	\$ 39,990,356
702	699						
703	700	<b>Administrative &amp; General Labor</b>					
704	701	Pub Util Admin-Management Services	6000000	A&G	\$ 1,998,637	\$ -	\$ 2,593,550
705	702	Pub Util Admin-Field Services	6010000	Customer	\$ -	\$ -	\$ -
706	703	Legislative & Regulator Risk	6025000	A&G	\$ 85,996	\$ -	\$ 111,594
707	704	Outside Services		NA	\$ -	\$ -	\$ -
708	705	Property Insurance		NA	\$ -	\$ -	\$ -
709	706	Injuries and Damages		NA	\$ -	\$ -	\$ -
710	707	Electric Utility Communication Labor		NA	\$ -	\$ -	\$ -
711	708	Miscellaneous		NA	\$ -	\$ -	\$ -
712	709	Rents		NA	\$ -	\$ -	\$ -
713	710	Transportation Pool General Labor		NA	\$ -	\$ -	\$ -
714	711	Maintenance of General Plant		NA	\$ -	\$ -	\$ -
715	712	N/A		NA	\$ -	\$ -	\$ -
716	713	<b>Total Administrative &amp; General Labor</b>			\$ 2,084,634	\$ -	\$ 2,705,144
717	714						
718	715	<b>Total Labor Expense</b>			\$ 15,970,678	\$ -	\$ 42,695,500
719	716						
720	717	<b>Allocation Factors</b>					
721	718						
722	719				1	0	0
723	720	<b>Production</b>		<b>Production</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>
724	721				0	1	0
725	722	<b>Transmission</b>		<b>Transmission</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>
726	723				0	0	1
727	724	<b>Distribution</b>		<b>Distribution</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>
728	725				0	0	0
729	726	<b>Customer</b>		<b>Customer</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
730	727				0	0	0
731	728	<b>Direct Assign</b>		<b>Direct Assign</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
732	729				\$ 309,878,514	\$ -	\$ 918,629,919
733	730	<b>Total Gross Plant in Service</b>		<b>Gross Plant</b>	<b>25%</b>	<b>0%</b>	<b>75%</b>
734	731				\$ 181,178,777	\$ -	\$ 544,241,724
735	732	<b>Net Plant in Service</b>		<b>Net Plant</b>	<b>25%</b>	<b>0%</b>	<b>75%</b>
736	733				\$ 246,741,858	\$ 45,733,725	\$ 107,639,955
737	734	<b>Revenue Requirement x/ Direct Assignment</b>		<b>Rev. Req.</b>	<b>60%</b>	<b>11%</b>	<b>26%</b>
738	735				\$ 15,970,678	\$ -	\$ 42,695,500
739	736	<b>Total Labor</b>		<b>Total Labor</b>	<b>22%</b>	<b>0%</b>	<b>58%</b>
740	737				\$ 246,741,858	\$ 0	\$ 107,639,955
741	738	<b>Revenue Requirement Excluding Transmission</b>		<b>Rev. Req. x Trans</b>	<b>67%</b>	<b>0%</b>	<b>29%</b>
742	739				\$ 30,026	\$ 5,565	\$ 13,099
743	740	<b>Rev Req / City</b>		<b>Rev. Req. / City</b>	<b>4%</b>	<b>1%</b>	<b>2%</b>
744	741						
745	742	<b>Administrative and General</b>		<b>A&amp;G</b>	<b>36%</b>	<b>0%</b>	<b>47%</b>
746	743						
747	744	<b>CIP</b>		<b>CIP</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>
748	745				0	0	0
749	746	<b>Not Applicable</b>		<b>NA</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>



	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						Check
3	No.	Item	Account/ID	Customer	Direct Assign	Total	OK
4	1	<b>Production O&amp;M</b>					
5	2	<b>Steam Production Operation</b>					
6	3	Supervision & Engineering	500	\$ -	\$ -	\$ -	OK
7	4	Fuel (Transportation & Handling)	501	\$ -	\$ -	\$ -	OK
8	5	Steam Power Fuel - Gas	50110	\$ -	\$ -	\$ -	OK
9	6	Steam Power Fuel - Oil	50120	\$ -	\$ -	\$ -	OK
10	7	Steam Power Fuel - Coal	50130	\$ -	\$ -	\$ -	OK
11	8	Steam Expense	502	\$ -	\$ -	\$ -	OK
12	9	Electric Expense	505	\$ -	\$ -	\$ -	OK
13	10	Miscellaneous	506	\$ -	\$ -	\$ -	OK
14	11	Rent	507	\$ -	\$ -	\$ -	OK
15	12	<b>Subtotal Steam Production Opeation</b>		\$ -	\$ -	\$ -	OK
16	13						
17	14	<b>Steam Production Maintenance</b>					
18	15	Supervision & Engineering	510	\$ -	\$ -	\$ -	OK
19	16	Structures	511	\$ -	\$ -	\$ -	OK
20	17	Boilers	512	\$ -	\$ -	\$ -	OK
21	18	Electric Plant	513	\$ -	\$ -	\$ -	OK
22	19	Miscellaneous Labor	515	\$ -	\$ -	\$ -	OK
23	20	<b>Subtotal Steam Production Maintenance</b>		\$ -	\$ -	\$ -	OK
24	21						
25	22	<b>Nuclear Production Operation</b>					
26	23	Supervision & Engineering	517	\$ -	\$ -	\$ -	OK
27	24	Nuclear Fuel Expense	518	\$ -	\$ -	\$ -	OK
28	25	Electric Expense - Turbine Generators	523	\$ -	\$ -	\$ -	OK
29	26	Reserved	NA	\$ -	\$ -	\$ -	OK
30	27	Miscellaneous Power Expenses	524	\$ -	\$ -	\$ 321,200	OK
31	28	Reserved	NA	\$ -	\$ -	\$ -	OK
32	29	<b>Subtotal Nuclear Production Operation</b>		\$ -	\$ -	\$ 321,200	OK
33	30						
34	31	<b>Nuclear Production Maintenance</b>					
35	32	Supervision & Engineering	528	\$ -	\$ -	\$ -	OK
36	33	Reserved	NA	\$ -	\$ -	\$ -	OK
37	34	Reserved	NA	\$ -	\$ -	\$ -	OK
38	35	Reserved	NA	\$ -	\$ -	\$ -	OK
39	36	Miscellaneous Plant	530	\$ -	\$ -	\$ 541,428	OK
40	37	<b>Subtotal Nuclear Production Maintenance</b>		\$ -	\$ -	\$ 541,428	OK
41	38						
42	39	<b>Combined Cycle Operation</b>					
43	40	Supervision & Engineering	NA	\$ -	\$ -	\$ -	OK
44	41	Fuel	NA	\$ -	\$ -	\$ -	OK
45	42	Combined Cycle Fuel - Gas	NA	\$ -	\$ -	\$ -	OK
46	43	Combined Cycle Fuel - Oil	NA	\$ -	\$ -	\$ -	OK
47	44	Generation Expense	NA	\$ -	\$ -	\$ -	OK
48	45	Miscellaneous	NA	\$ -	\$ -	\$ -	OK
49	46	<b>Subtotal Combined Cycle Operation</b>		\$ -	\$ -	\$ -	OK
50	47						
51	48	<b>Combined Cycle Maintenance</b>					
52	49	Supervision & Engineering	NA	\$ -	\$ -	\$ -	OK
53	50	Structures	NA	\$ -	\$ -	\$ -	OK
54	51	Electric Plant	NA	\$ -	\$ -	\$ -	OK
55	52	Miscellaneous Plant	NA	\$ -	\$ -	\$ -	OK
56	53	<b>Subtotal Combined Cycle Maintenance</b>		\$ -	\$ -	\$ -	OK
57	54						

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Customer	Direct Assign	Total	Check OK
58	55	<b>Other Production</b>					
59	56	Intermountain Power (take or pay)	546	\$ -	\$ -	\$ 9,902,789	OK
60	57	Fuel Expense	547	\$ -	\$ -	\$ 19,294,411	OK
61	58	Hoover (take or pay)	548	\$ -	\$ -	\$ 926,962	OK
62	59	Misc. Other Power Generation	549	\$ -	\$ -	\$ -	OK
63	60	Palo Verde Power (take or pay)	550	\$ -	\$ -	\$ 4,730,380	OK
64	61	Deseret Power (take or pay)	552	\$ -	\$ -	\$ -	OK
65	62	Maint/Generating & Elec. Equip.	553	\$ -	\$ -	\$ 4,228,576	OK
66	63	System Load Control	556	\$ -	\$ -	\$ 3,650,747	OK
67	64	Other Expenditures	557	\$ -	\$ -	\$ 14,617,013	OK
68	65	Purchased Power	555	\$ -	\$ -	\$ 119,746,439	OK
69	66	Purchased Power - Energy Direct Assignment	55501	\$ -	\$ -	\$ -	OK
70	67	<b>Subtotal Other Production</b>		\$ -	\$ -	\$ 177,097,317	OK
71	68						
72	69	<b>Total Production O&amp;M</b>		\$ -	\$ -	\$ 177,959,946	OK
73	70						
74	71	<b>Fuel &amp; Purchased Power</b>		\$ -	\$ -	\$ 154,600,981	OK
75	72						
76	73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ -	\$ -	\$ 23,358,965	OK
77	74						
78	75	<b>Transmission O&amp;M</b>					
79	76	<b>Transmission Operation</b>					
80	77	Supervision & Engineering	560	\$ -	\$ -	\$ -	OK
81	78	Load Dispatch	561	\$ -	\$ -	\$ -	OK
82	79	Station Equipment	562	\$ -	\$ -	\$ 72,393	OK
83	80	Overhead Lines	563	\$ -	\$ -	\$ -	OK
84	81	Underground Lines	564	\$ -	\$ -	\$ -	OK
85	82	Miscellaneous	566	\$ -	\$ -	\$ 185,629	OK
86	83	Rents	567	\$ -	\$ -	\$ -	OK
87	84	<b>Subtotal Transmission Operation</b>		\$ -	\$ -	\$ 258,023	OK
88	85						
89	86	<b>Transmission Maintenance</b>					
90	87	Supervision & Engineering	568	\$ -	\$ -	\$ -	OK
91	88	Structures	569	\$ -	\$ -	\$ -	OK
92	89	Station Equipment	570	\$ -	\$ -	\$ 115,430	OK
93	90	Overhead Lines	571	\$ -	\$ -	\$ 3,415	OK
94	91	Underground Lines	572	\$ -	\$ -	\$ -	OK
95	92	Miscellaneous	573	\$ -	\$ -	\$ 739,297	OK
96	93	<b>Subtotal Transmission Maintenance</b>		\$ -	\$ -	\$ 858,143	OK
97	94						
98	95	<b>Wheeling</b>					
99	96	Transmission Cost Fixed	565	\$ -	\$ -	\$ 19,914,764	OK
100	97	Transmission Cost Variable	565	\$ -	\$ -	\$ 42,940,708	OK
101	98	<b>Subtotal Wheeling</b>		\$ -	\$ -	\$ 62,855,472	OK
102	99						
103	100	<b>Total Transmission O&amp;M</b>		\$ -	\$ -	\$ 63,971,638	OK
104	101						OK
105	102	<b>Distribution O&amp;M</b>					
106	103	<b>Distribution Operations</b>					
107	104	Operation Maintenance and Engineering	580	\$ -	\$ -	\$ 5,154,971	OK
108	105	Load Dispatch	581	\$ -	\$ -	\$ 3,219,260	OK
109	106	Station Equipment	582	\$ -	\$ -	\$ 19,467	OK
110	107	Overhead Lines	583	\$ -	\$ -	\$ 91	OK
111	108	Underground Lines	584	\$ -	\$ -	\$ 4,616	OK
112	109	Street Lighting & Signal Expenses	585	\$ -	\$ -	\$ -	OK
113	110	Metering	586	\$ -	\$ -	\$ 107,992	OK
114	111	Customer Installations	587	\$ -	\$ -	\$ 136,827	OK
115	112	Miscellaneous	588	\$ -	\$ -	\$ 89,726	OK
116	113	Rents	589	\$ -	\$ -	\$ -	OK
117	114	<b>Subtotal Distribution Operations</b>		\$ -	\$ -	\$ 8,732,950	OK
118	115						
119	116	<b>Distribution Maintenance</b>					
120	117	Supervision	590	\$ -	\$ -	\$ -	OK
121	118	Structures	591	\$ -	\$ -	\$ 68,920	OK
122	119	Station Equipment	592	\$ -	\$ -	\$ 1,249,308	OK
123	120	Overhead Lines	593	\$ -	\$ -	\$ 7,724,053	OK
124	121	Underground Lines	594	\$ -	\$ -	\$ 2,876,410	OK
125	122	Transformers	595	\$ -	\$ -	\$ 78,936	OK
126	123	Street Lighting & Signals	596	\$ -	\$ -	\$ 1,226,264	OK
127	124	Metering	597	\$ -	\$ -	\$ 353,651	OK
128	125	Miscellaneous	598	\$ -	\$ -	\$ 706,008	OK
129	126	<b>Subtotal Distribution Maintenance</b>		\$ -	\$ -	\$ 14,283,549	OK
130	127						
131	128	<b>Total Distribution O&amp;M</b>		\$ -	\$ -	\$ 23,016,500	OK
132	129						
133	130	<b>Customer O&amp;M</b>					
134	131	<b>Customer Accounting Expense</b>					
135	132	Supervision	901	\$ 243,880	\$ -	\$ 243,880	OK

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Customer	Direct Assign	Total	Check OK
136	133	Meter Reading	902	\$ 1,359,936	\$ -	\$ 1,359,936	OK
137	134	Customer Records and Collection Expenses	903	\$ 7,008,132	\$ -	\$ 7,008,132	OK
138	135	Reserved	NA	\$ -	\$ -	\$ -	OK
139	136	Uncollectible Accounts	904	\$ 1,240,440	\$ -	\$ 1,240,440	OK
140	137	Miscellaneous	905	\$ -	\$ -	\$ -	OK
141	138	<b>Subtotal Customer Accounting Expense</b>		<b>\$ 9,852,388</b>	<b>\$ -</b>	<b>\$ 9,852,388</b>	OK
142	139						
143	140	<b>Other Customer Costs</b>					
144	141	Supervision	907	\$ -	\$ -	\$ -	OK
145	142	Customer Assistance	908	\$ 1,062,674	\$ -	\$ 1,062,674	OK
146	143	Advertisement	909	\$ 209,483	\$ -	\$ 209,483	OK
147	144	Miscellaneous	910	\$ -	\$ -	\$ -	OK
148	145	<b>Subtotal Other Customer Costs</b>		<b>\$ 1,272,157</b>	<b>\$ -</b>	<b>\$ 1,272,157</b>	OK
149	146						
150	147	<b>Sales Expense</b>					
151	148	Sales Expense - Supervision	911	\$ -	\$ -	\$ -	OK
152	149	Demonstrations & Selling	912	\$ 239,001	\$ -	\$ 239,001	OK
153	150	Advertising Expenses	913	\$ 2,962	\$ -	\$ 2,962	OK
154	151	Miscellaneous Sales Expense	916	\$ -	\$ -	\$ -	OK
155	152	<b>Subtotal Sales Expense</b>		<b>\$ 241,963</b>	<b>\$ -</b>	<b>\$ 241,963</b>	OK
156	153						
157	154	<b>Total Customer O&amp;M</b>		<b>\$ 11,366,508</b>	<b>\$ -</b>	<b>\$ 11,366,508</b>	OK
158	155						
159	156	<b>Administrative &amp; General Expense</b>					
160	157	Administrative Salaries & Misc. Labor	920	\$ 3,135,115	\$ -	\$ 15,950,520	OK
161	158	Office Supplies & Expense	921	\$ 120,652	\$ -	\$ 719,781	OK
162	159	Interdepartmental Charges	922	\$ (5,614,748)	\$ -	\$ (28,566,148)	OK
163	160	Outside Services	923	\$ 1,039,284	\$ -	\$ 6,200,114	OK
164	161	Property Insurance	924	\$ -	\$ -	\$ -	OK
165	162	Injuries and Damages	925	\$ -	\$ -	\$ -	OK
166	163	Employee Pensions and Benefits	926	\$ 4,651,876	\$ -	\$ 23,667,345	OK
167	164	Franchise Requirements	927	\$ -	\$ -	\$ -	OK
168	165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ 1,827	\$ -	\$ 10,902	OK
169	166	General Advertising Expense	930	\$ 358	\$ -	\$ 2,137	OK
170	167	Rents	931	\$ 57,417	\$ (3,530)	\$ 1,627,004	OK
171	168	Miscellaneous General Expenses	933	\$ 589,215	\$ -	\$ 3,515,115	OK
172	169	Maintenance of General Plant	932	\$ 24,888	\$ -	\$ 148,473	OK
173	170	Duplicate Charges - Credit	929	\$ -	\$ -	\$ -	OK
174	171	<b>Subtotal Administrative &amp; General Expense</b>		<b>\$ 4,005,885</b>	<b>\$ (3,530)</b>	<b>\$ 23,275,243</b>	OK
175	172						

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						Check
3	No.	Item	Account/ID	Customer	Direct Assign	Total	OK
176	173	<b>Miscellaneous and Clearing Accounts</b>					
177	174	General Government Charges	701	\$ 623,938	\$ (38,364)	\$ 15,726,277	OK
178	175	Expenses Transferred from Electric	702	\$ 184,186	\$ (11,325)	\$ 4,642,379	OK
179	176	IDI Utility Charges	703	\$ 1,635	\$ (101)	\$ 41,211	OK
180	177	Removal Expenses	704	\$ -	\$ -	\$ -	OK
181	178	Taxes	707	\$ -	\$ -	\$ -	OK
182	179	Stores Expenses	781	\$ -	\$ -	\$ -	OK
183	180	Transportation Expenses	782	\$ -	\$ -	\$ 1,587,199	OK
184	181	Tool and Shop Expenses	783	\$ -	\$ -	\$ (1,369,050)	OK
185	182	Insurance	788	\$ -	\$ -	\$ 1,048,703	OK
186	183	Non-Operating Expenses	790	\$ -	\$ -	\$ -	OK
187	184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		\$ 809,758	\$ (49,789)	\$ 21,676,719	OK
188	185						
189	186	<b>Total O&amp;M Expense</b>		\$ 16,182,151	\$ (53,320)	\$ 321,266,553	OK
190	187						
191	188	<b>Total O&amp;M Expense less Purchased Power</b>		\$ 16,182,151	\$ (53,320)	\$ 166,665,572	OK
192	189						
193	190	<b>Additional Expenses &amp; Deductions</b>					
194	191	<b>Debt Service</b>					
195	192	Generation		\$ -	\$ -	\$ 18,746,160	OK
196	193	Transmission		\$ -	\$ -	\$ 3,107,916	OK
197	194	Distribution		\$ -	\$ -	\$ 27,477,924	OK
198	195	Customer		\$ -	\$ -	\$ -	OK
199	196	New Debt		\$ -	\$ -	\$ 21,182,400	OK
200	197	<b>Total Debt Service</b>		\$ -	\$ -	\$ 70,514,400	OK
201	198						
202	199	<b>Taxes and Transfer to General Fund</b>					
203	200	General Fund Transfer		\$ 1,736,856	\$ (106,793)	\$ 49,216,427	OK
204	201	Other		\$ -	\$ -	\$ -	OK
205	202	Other		\$ -	\$ -	\$ -	OK
206	203	Other		\$ -	\$ -	\$ -	OK
207	204	<b>Subtotal Taxes and Transfer to General Fund</b>		\$ 1,736,856	\$ (106,793)	\$ 49,216,427	OK
208	205						
209	206	<b>Capital Paid from Current Earnings</b>					
210	207	Production		\$ -	\$ -	\$ 17,623	OK
211	208	Transmission		\$ -	\$ -	\$ -	OK
212	209	Distribution		\$ -	\$ -	\$ 4,001,377	OK
213	210	Customer		\$ -	\$ -	\$ -	OK
214	211	Street Lighting Capital		\$ -	\$ -	\$ -	OK
215	212	NA		\$ -	\$ -	\$ -	OK
216	213	<b>Sutotal Capital Paid from Current Earnings</b>		\$ -	\$ -	\$ 4,019,000	OK
217	214						
218	215	<b>Reserves - Additional Cash Requirements</b>	Minimum Target	\$ 211,340	\$ (12,995)	\$ 5,988,642	OK
219	216						
220	217	<b>Total Additional Expenses &amp; Deductions</b>		\$ 1,948,196	\$ (119,788)	\$ 129,738,469	OK
221	218						
222	219	<b>Subtotal Revenue Requirement</b>		\$ 18,130,347	\$ (173,108)	\$ 451,005,022	OK
223	220						
224	221	<b>Other Income</b>					
225	222	<b>Other Operating Revenue:</b>					
226	223	Uncollectibles		\$ -	\$ -	\$ -	OK
227	224	Diversion	344400	\$ -	\$ -	\$ -	OK
228	225	Service Connect Charges - Electric	344410	\$ 868,460	\$ -	\$ 868,460	OK
229	226	Misc Service Revenues - Electric	344491	\$ 2,409,600	\$ -	\$ 2,409,600	OK
230	227	Misc Operating Revenues - Electric	344492	\$ 328	\$ (20)	\$ 9,300	OK
231	228	Corona Fees- Rev	344493	\$ -	\$ -	\$ -	OK
232	229	Cap and Trade Auction	344511	\$ -	\$ -	\$ -	OK
233	230	REC Sale	344523	\$ -	\$ -	\$ -	OK
234	231	RA Capacity Sale	344522	\$ 61,425	\$ (3,777)	\$ 1,740,574	OK
235	232	Low Carbon Fuel Standard Credits	344514	\$ 67,979	\$ (4,180)	\$ 1,926,300	OK
236	233	Non Energy Receipts ABC Admin OH	344513	\$ 1,777	\$ 740,000	\$ 790,467	OK
237	234	<b>Subtotal Other Operating Revenue</b>		\$ 3,409,570	\$ 732,023	\$ 7,744,701	OK
238	235						

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Customer	Direct Assign	Total	Check OK
239	236	<b>Other Non-Operating Revenues (Expenses):</b>					
240	237	Gain (Loss) on retirement of utility plant	N/A	\$ -	\$ -	\$ -	OK
241	238	Interest Income	N/A	\$ -	\$ -	\$ -	OK
242	239	Corona Fees - Rev	344493	\$ -	\$ -	\$ -	OK
243	240	Misc. Settlement Reimbursement	344494	\$ -	\$ -	\$ -	OK
244	241	Late Payment Penalties	353400	\$ -	\$ -	\$ -	OK
245	242	Land and Building Rental	373100	\$ 99,066	\$ (6,091)	\$ 2,807,180	OK
246	243	Other Property Rental	373120	\$ 2,536	\$ (156)	\$ 71,853	OK
247	244	Pole Attachments	373125	\$ -	\$ -	\$ 268,470	OK
248	245	Substation Operation & Maintenance	373126	\$ -	\$ -	\$ -	OK
249	246	Substation Leasing	373127	\$ -	\$ -	\$ -	OK
250	247	Communication Services	373128	\$ -	\$ -	\$ 113,460	OK
251	248	CIS User Fee	373132	\$ -	\$ -	\$ -	OK
252	249	Refunds and Reimbursements	374000	\$ -	\$ -	\$ 10,535	OK
253	250	Miscellaneous Receipts	374200	\$ 14,116	\$ (868)	\$ 400,000	OK
254	251	Cash Over/Shortage	374207	\$ -	\$ -	\$ -	OK
255	252	Asset Forfeiture Revenue	374500	\$ -	\$ -	\$ -	OK
256	253	Bad Debt Recovery	374800	\$ -	\$ -	\$ -	OK
257	254	Settlement Recovery	374801	\$ -	\$ -	\$ -	OK
258	255	Settlement Recovery - SONGS	374802	\$ -	\$ -	\$ -	OK
259	256	Liquidated Damages	374810	\$ -	\$ -	\$ -	OK
260	257	Sale of Salvage Materials	380030	\$ 1,235	\$ (76)	\$ 35,000	OK
261	258	Damage Claim Recoveries	380100	\$ -	\$ -	\$ -	OK
262	259	Operating Transfer from 650 Fund	985650	\$ -	\$ -	\$ -	OK
263	260	Utilization Charges	61250000	\$ -	\$ -	\$ -	OK
264	261	<b>Subtotal Other Non-Operating Revenue</b>		\$ 116,953	\$ (7,191)	\$ 3,706,497	OK
265	262						
266	263	<b>Wholesale Sales</b>		\$ -	\$ -	\$ -	OK
267	264						
268	265	<b>Transmission Revenue</b>		\$ -	\$ -	\$ 25,732,402	OK
269	266						
270	267	<b>Total Other Income</b>		\$ 3,526,523	\$ 724,832	\$ 37,183,600	OK
271	268						
272	269	<b>Total Retail Revenue Requirement</b>		\$ 14,603,824	\$ (897,940)	\$ 413,821,422	OK
273	270	<b>Reconcile to RPU Proforma</b>					
274	271	Adjustment for Cap and Trade Auction					
275	272	Reconciled Total Retail Revenue Requirement					
276	273	Difference from Proforma					
277	274	% Difference from Proforma					
278	275	Current Scenario	Scenario 2				
279	276	<b>Revenue from Current Retail Rates - RPU Projections from Proforma</b>					
280	277	Residential					
281	278	Commercial - Flat					
282	279	Commercial - Demand					
283	280	Industrial - TOU					
284	281	Other					
285	282	<b>Total Revenue from Current Retail Rates</b>					

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Customer	Direct Assign	Total	Check OK
286	283						
287	284	PLANT IN SERVICE					
288	285						
289	286	Gross Plant in Service					
290	287	Intangible Plant					
291	288	Organization	301	\$ -	\$ -	\$ -	OK
292	289	Franchises and Consents	302	\$ -	\$ -	\$ -	OK
293	290	Misc. Intangible Plant	303	\$ -	\$ -	\$ 32,637,528	OK
294	291	Misc. Computer Software	3030	\$ -	\$ -	\$ -	OK
295	292	Subtotal Intangible Plant		\$ -	\$ -	\$ 32,637,528	OK
296	293						
297	294	Production Plant					
298	295	Steam Production					
299	296	Land and Land Rights	310	\$ -	\$ -	\$ 17,142	OK
300	297	Structures & Improvements	311	\$ -	\$ -	\$ -	OK
301	298	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	OK
302	299	Engines and Engine Generators	313	\$ -	\$ -	\$ -	OK
303	300	Turbo-Generator Units	314	\$ -	\$ -	\$ -	OK
304	301	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	OK
305	302	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	OK
306	303	Subtotal Steam Production		\$ -	\$ -	\$ 17,142	OK
307	304						
308	305	Hydraulic Production					
309	306	Land and Land Rights	330	\$ -	\$ -	\$ -	OK
310	307	Structures & Improvements	331	\$ -	\$ -	\$ -	OK
311	308	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	OK
312	309	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	OK
313	310	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	OK
314	311	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	OK
315	312	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	OK
316	313	Subtotal Hydraulic Production		\$ -	\$ -	\$ -	OK
317	314						
318	315	Combustion Turbine & Other Production					
319	316	Land and Land Rights	340	\$ -	\$ -	\$ 1,038,596	OK
320	317	Structures & Improvements	341	\$ -	\$ -	\$ 703,469	OK
321	318	Fuel Holders, Prod. & Acc.	342	\$ -	\$ -	\$ -	OK
322	319	Prime Movers	343	\$ -	\$ -	\$ -	OK
323	320	Generators & Other Production	344	\$ -	\$ -	\$ 268,544,986	OK
324	321	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	OK
325	322	Misc. Production Plant	2000	\$ -	\$ -	\$ -	OK
326	323	Subtotal Combustion Turbine & Other Production		\$ -	\$ -	\$ 270,287,051	OK
327	324						
328	325	Total Production Plant		\$ -	\$ -	\$ 302,941,722	OK
329	326						
330	327	Transmission Plant					
331	328	Land and Land Rights	350	\$ -	\$ -	\$ 2,683,037	OK
332	329	Reserved	351	\$ -	\$ -	\$ -	OK
333	330	Structures & Improvements	352	\$ -	\$ -	\$ 971,062	OK
334	331	Station Equipment - System	353	\$ -	\$ -	\$ 4,790,451	OK
335	332	Towers and Fixtures	354	\$ -	\$ -	\$ 3,567,512	OK
336	333	Poles and Fixtures	355	\$ -	\$ -	\$ 22,928,628	OK
337	334	Overhead Conductor	356	\$ -	\$ -	\$ 8,716,136	OK
338	335	Underground Conductor	357	\$ -	\$ -	\$ 5,748,846	OK
339	336	Underground Conduit	358	\$ -	\$ -	\$ 2,356,742	OK
340	337	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	OK
341	338	Subtotal Transmission Plant		\$ -	\$ -	\$ 51,762,414	OK

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						Check
3	No.	Item	Account/ID	Customer	Direct Assign	Total	OK
342	339						
343	340	<b>Distribution Plant</b>					
344	341	Land and Land Rights	360	\$ -	\$ -	41,183,402	OK
345	342	Structures & Improvements	361	\$ -	\$ -	15,397,298	OK
346	343	Station Equipment	362	\$ -	\$ -	160,729,872	OK
347	344	Misc. Plant	363	\$ -	\$ -	-	OK
348	345	Towers and Fixtures	364	\$ -	\$ -	44,909,055	OK
349	346	Overhead Conductor	365	\$ -	\$ -	45,300,634	OK
350	347	Underground Conduit	366	\$ -	\$ -	131,830,676	OK
351	348	Underground Conductor	367	\$ -	\$ -	137,105,611	OK
352	349	Line Transformers	368	\$ -	\$ -	63,370,705	OK
353	350	Services	369	\$ -	\$ -	29,359,860	OK
354	351	Meters	370	\$ -	\$ -	21,963,893	OK
355	352	Inst. on Customer Premises	371	\$ -	\$ -	851,584	OK
356	353	Street Light / Signal System	373	\$ -	\$ -	55,987,877	OK
357	354	<b>Total Distribution Plant</b>		\$ -	\$ -	<b>747,990,468</b>	OK
358	355						
359	356	<b>Subtotal Plant Before General</b>		\$ -	\$ -	<b>1,102,694,603</b>	OK
360	357						
361	358	<b>General Plant</b>					
362	359	Land and Land Rights	389	\$ -	\$ -	8,119,611	OK
363	360	Structures & Improvements	390	\$ -	\$ -	69,112,396	OK
364	361	Structures & Improvements - Other	3900	\$ -	\$ -	-	OK
365	362	Office Furniture & Equipment	391	\$ -	\$ -	8,821,955	OK
366	363	Info System Computers	3910	\$ -	\$ -	-	OK
367	364	Transportation Equipment	392	\$ -	\$ -	12,709,126	OK
368	365	Stores Equipment	393	\$ -	\$ -	45,523	OK
369	366	Tools, Shop & Garage Equipment	394	\$ -	\$ -	410,934	OK
370	367	Laboratory Equipment	395	\$ -	\$ -	814,618	OK
371	368	Power Operated Equipment	396	\$ -	\$ -	1,682,546	OK
372	369	Communication Equipment	397	\$ -	\$ -	22,907,698	OK
373	370	Miscellaneous Equipment	398	\$ -	\$ -	1,170,480	OK
374	371	Other Tangible Property	399	\$ -	\$ -	18,944	OK
375	372	<b>Subtotal General Plant</b>		\$ -	\$ -	<b>125,813,830</b>	OK
376	373						
377	374	<b>Total Gross Plant in Service</b>		\$ -	\$ -	<b>1,228,508,433</b>	OK
378	375						
379	376						
380	377	<b>Accumulated Depreciation</b>					
381	378	<b>Intangible Plant</b>					
382	379	Organization	301	\$ -	\$ -	-	OK
383	380	Franchises and Consents	302	\$ -	\$ -	-	OK
384	381	Misc. Intangible Plant	303	\$ -	\$ -	32,637,528	OK
385	382	Misc. Computer Software	3030	\$ -	\$ -	-	OK
386	383	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	<b>32,637,528</b>	OK
387	384						
388	385	<b>Production Plant</b>					
389	386	<b>Steam Production</b>					
390	387	Land and Land Rights	310	\$ -	\$ -	-	OK
391	388	Structures & Improvements	311	\$ -	\$ -	-	OK
392	389	Boiler Plant Equipment	312	\$ -	\$ -	-	OK
393	390	Engines and Engine Generators	313	\$ -	\$ -	-	OK
394	391	Turbo-Generator Units	314	\$ -	\$ -	-	OK
395	392	Accessory Electric Equipment	315	\$ -	\$ -	-	OK
396	393	Misc. Power Plant Equipment	316	\$ -	\$ -	-	OK
397	394	<b>Subtotal Steam Production</b>		\$ -	\$ -	<b>-</b>	OK
398	395						
399	396	<b>Hydraulic Production</b>					
400	397	Land and Land Rights	330	\$ -	\$ -	-	OK
401	398	Structures & Improvements	331	\$ -	\$ -	-	OK
402	399	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	-	OK
403	400	Water Wheel, Turbine and Generator	333	\$ -	\$ -	-	OK
404	401	Accessory Electric Equipment	334	\$ -	\$ -	-	OK
405	402	Misc. Power Plant Equipment	335	\$ -	\$ -	-	OK
406	403	Roads, Railroads and Bridges	336	\$ -	\$ -	-	OK
407	404	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	<b>-</b>	OK
408	405						

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Customer	Direct Assign	Total	Check OK
409	406	<b>Combustion Turbine &amp; Other Production</b>					
410	407	Land and Land Rights	340	\$ -	\$ -	\$ -	OK
411	408	Structures & Improvements	341	\$ -	\$ -	\$ 155,300	OK
412	409	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	OK
413	410	Prime Movers	343	\$ -	\$ -	\$ -	OK
414	411	Generators & Other Production	344	\$ -	\$ -	\$ 111,722,271	OK
415	412	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	OK
416	413	Misc. Production Plant	2000	\$ -	\$ -	\$ -	OK
417	414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ 111,877,570	OK
418	415						
419	416	<b>Total Production Plant</b>		\$ -	\$ -	\$ 144,515,099	OK
420	417						
421	418	<b>Transmission Plant</b>					
422	419	Land and Land Rights	350	\$ -	\$ -	\$ -	OK
423	420	Reserved	351	\$ -	\$ -	\$ -	OK
424	421	Structures & Improvements	352	\$ -	\$ -	\$ 710,957	OK
425	422	Station Equipment - System	353	\$ -	\$ -	\$ 4,522,181	OK
426	423	Towers and Fixtures	354	\$ -	\$ -	\$ 1,251,520	OK
427	424	Poles and Fixtures	355	\$ -	\$ -	\$ 8,164,974	OK
428	425	Overhead Conductor	356	\$ -	\$ -	\$ 3,637,134	OK
429	426	Underground Conductor	357	\$ -	\$ -	\$ 1,856,873	OK
430	427	Underground Conduit	358	\$ -	\$ -	\$ 1,257,665	OK
431	428	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	OK
432	429	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ 21,401,303	OK
433	430						
434	431	<b>Distribution Plant</b>					
435	432	Land and Land Rights	360	\$ -	\$ -	\$ -	OK
436	433	Structures & Improvements	361	\$ -	\$ -	\$ 4,266,581	OK
437	434	Station Equipment	362	\$ -	\$ -	\$ 56,848,424	OK
438	435	Misc. Plant	363	\$ -	\$ -	\$ -	OK
439	436	Towers and Fixtures	364	\$ -	\$ -	\$ 18,346,185	OK
440	437	Overhead Conductor	365	\$ -	\$ -	\$ 24,052,960	OK
441	438	Underground Conduit	366	\$ -	\$ -	\$ 37,896,415	OK
442	439	Underground Conductor	367	\$ -	\$ -	\$ 68,490,579	OK
443	440	Line Transformers	368	\$ -	\$ -	\$ 33,474,633	OK
444	441	Services	369	\$ -	\$ -	\$ 15,070,839	OK
445	442	Meters	370	\$ -	\$ -	\$ 7,206,731	OK
446	443	Inst. on Customer Premises	371	\$ -	\$ -	\$ 762,056	OK
447	444	Street Light / Signal System	373	\$ -	\$ -	\$ 36,039,497	OK
448	445	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ 302,454,899	OK
449	446						
450	447	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ 468,371,301	OK
451	448						
452	449	<b>General Plant</b>					
453	450	Land and Land Rights	389	\$ -	\$ -	\$ -	OK
454	451	Structures & Improvements	390	\$ -	\$ -	\$ 16,266,385	OK
455	452	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	OK
456	453	Office Furniture & Equipment	391	\$ -	\$ -	\$ 6,564,847	OK
457	454	Info System Computers	3910	\$ -	\$ -	\$ -	OK
458	455	Transportation Equipment	392	\$ -	\$ -	\$ 10,269,478	OK
459	456	Stores Equipment	393	\$ -	\$ -	\$ 45,523	OK
460	457	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ 353,329	OK
461	458	Laboratory Equipment	395	\$ -	\$ -	\$ 814,618	OK
462	459	Power Operated Equipment	396	\$ -	\$ -	\$ 1,480,842	OK
463	460	Communication Equipment	397	\$ -	\$ -	\$ 17,135,827	OK
464	461	Miscellaneous Equipment	398	\$ -	\$ -	\$ 1,069,802	OK
465	462	Other Tangible Property	399	\$ -	\$ -	\$ 6,315	OK
466	463	<b>Subtotal General Plant</b>		\$ -	\$ -	\$ 54,006,965	OK
467	464						
468	465	<b>Total Accumulated Depreciation</b>		\$ -	\$ -	\$ 522,378,266	OK
469	466						
470	467						



	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Customer	Direct Assign	Total	Check OK
471	468	<b>Net Plant in Service</b>					
472	469	<b>Intangible Plant</b>					
473	470	Organization	301	\$ -	\$ -	\$ -	OK
474	471	Franchises and Consents	302	\$ -	\$ -	\$ -	OK
475	472	Misc. Intangible Plant	303	\$ -	\$ -	\$ 19,290,334	OK
476	473	Misc. Computer Software	3030	\$ -	\$ -	\$ -	OK
477	474	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ 19,290,334	OK
478	475						
479	476	<b>Production Plant</b>					
480	477	<b>Steam Production</b>					
481	478	Land and Land Rights	310	\$ -	\$ -	\$ 17,142	OK
482	479	Structures & Improvements	311	\$ -	\$ -	\$ -	OK
483	480	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	OK
484	481	Engines and Engine Generators	313	\$ -	\$ -	\$ -	OK
485	482	Turbo-Generator Units	314	\$ -	\$ -	\$ -	OK
486	483	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	OK
487	484	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	OK
488	485	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ 17,142	OK
489	486						
490	487	<b>Hydraulic Production</b>					
491	488	Land and Land Rights	330	\$ -	\$ -	\$ -	OK
492	489	Structures & Improvements	331	\$ -	\$ -	\$ -	OK
493	490	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	OK
494	491	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	OK
495	492	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	OK
496	493	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	OK
497	494	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	OK
498	495	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	OK
499	496						
500	497	<b>Combustion Turbine &amp; Other Production</b>					
501	498	Land and Land Rights	340	\$ -	\$ -	\$ 1,038,596	OK
502	499	Structures & Improvements	341	\$ -	\$ -	\$ 548,169	OK
503	500	Fuel Holders, Prod. & Acc.	342	\$ -	\$ -	\$ -	OK
504	501	Prime Movers	343	\$ -	\$ -	\$ -	OK
505	502	Generators & Other Production	344	\$ -	\$ -	\$ 156,822,716	OK
506	503	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	OK
507	504	Misc. Production Plant	2000	\$ -	\$ -	\$ -	OK
508	505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ 158,409,481	OK
509	506						
510	507	<b>Total Production Plant</b>		\$ -	\$ -	\$ 177,716,957	OK
511	508						
512	509	<b>Transmission Plant</b>					
513	510	Land and Land Rights	350	\$ -	\$ -	\$ 2,683,037	OK
514	511	Reserved	351	\$ -	\$ -	\$ -	OK
515	512	Structures & Improvements	352	\$ -	\$ -	\$ 260,105	OK
516	513	Station Equipment - System	353	\$ -	\$ -	\$ 268,270	OK
517	514	Towers and Fixtures	354	\$ -	\$ -	\$ 2,315,992	OK
518	515	Poles and Fixtures	355	\$ -	\$ -	\$ 14,763,654	OK
519	516	Overhead Conductor	356	\$ -	\$ -	\$ 5,079,002	OK
520	517	Underground Conductor	357	\$ -	\$ -	\$ 3,891,973	OK
521	518	Underground Conduit	358	\$ -	\$ -	\$ 1,099,077	OK
522	519	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	OK
523	520	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ 30,361,110	OK
524	521						
525	522	<b>Distribution Plant</b>					
526	523	Land and Land Rights	360	\$ -	\$ -	\$ 41,183,402	OK
527	524	Structures & Improvements	361	\$ -	\$ -	\$ 11,130,717	OK
528	525	Station Equipment	362	\$ -	\$ -	\$ 103,881,448	OK
529	526	Misc. Plant	363	\$ -	\$ -	\$ -	OK
530	527	Towers and Fixtures	364	\$ -	\$ -	\$ 26,562,871	OK
531	528	Overhead Conductor	365	\$ -	\$ -	\$ 21,247,674	OK
532	529	Underground Conduit	366	\$ -	\$ -	\$ 93,934,261	OK
533	530	Underground Conductor	367	\$ -	\$ -	\$ 68,615,032	OK
534	531	Line Transformers	368	\$ -	\$ -	\$ 29,896,072	OK
535	532	Services	369	\$ -	\$ -	\$ 14,289,021	OK
536	533	Meters	370	\$ -	\$ -	\$ 14,757,162	OK
537	534	Inst. on Customer Premises	371	\$ -	\$ -	\$ 89,528	OK
538	535	Street Light / Signal System	373	\$ -	\$ -	\$ 19,948,380	OK
539	536	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ 445,535,569	OK
540	537						
541	538	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ 653,613,636	OK
542	539						

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Customer	Direct Assign	Total	Check OK
543	540	<b>General Plant</b>					
544	541	Land and Land Rights	389	\$ -	\$ -	8,119,611	OK
545	542	Structures & Improvements	390	\$ -	\$ -	52,846,011	OK
546	543	Structures & Improvements - Other	3900	\$ -	\$ -	-	OK
547	544	Office Furniture & Equipment	391	\$ -	\$ -	2,257,107	OK
548	545	Info System Computers	3910	\$ -	\$ -	-	OK
549	546	Transportation Equipment	392	\$ -	\$ -	2,439,648	OK
550	547	Stores Equipment	393	\$ -	\$ -	-	OK
551	548	Tools, Shop & Garage Equipment	394	\$ -	\$ -	57,605	OK
552	549	Laboratory Equipment	395	\$ -	\$ -	(0)	OK
553	550	Power Operated Equipment	396	\$ -	\$ -	201,704	OK
554	551	Communication Equipment	397	\$ -	\$ -	5,771,871	OK
555	552	Miscellaneous Equipment	398	\$ -	\$ -	100,678	OK
556	553	Other Tangible Property	399	\$ -	\$ -	12,629	OK
557	554	<b>Subtotal General Plant</b>		\$ -	\$ -	71,806,865	OK
558	555						
559	556	<b>Total Net Plant in Service</b>		\$ -	\$ -	725,420,501	OK
560	557						
561	558						
562	559	<b>Labor</b>					
563	560						
564	561	<b>Production Labor</b>					
565	562	<b>Steam Production Operation</b>					
566	563	Supervision & Engineering		\$ -	\$ -	-	OK
567	564	Fuel (Transportation & Handling)		\$ -	\$ -	-	OK
568	565	Steam Expense		\$ -	\$ -	-	OK
569	566	Electric Expense		\$ -	\$ -	-	OK
570	567	Miscellaneous		\$ -	\$ -	-	OK
571	568	Rent		\$ -	\$ -	-	OK
572	569	<b>Total Steam Production Operation</b>		\$ -	\$ -	-	OK
573	570						
574	571	<b>Steam Production Maintenance</b>					
575	572	Supervision & Engineering		\$ -	\$ -	-	OK
576	573	Structures		\$ -	\$ -	-	OK
577	574	Boilers		\$ -	\$ -	-	OK
578	575	Electric Plant		\$ -	\$ -	-	OK
579	576	Miscellaneous Labor		\$ -	\$ -	-	OK
580	577	<b>Total Steam Production Maintenance</b>		\$ -	\$ -	-	OK
581	578						
582	579	<b>Hydro Production Operation</b>					
583	580	Supervision & Engineering		\$ -	\$ -	-	OK
584	581	Water for Power		\$ -	\$ -	-	OK
585	582	Hydraulic Expense		\$ -	\$ -	-	OK
586	583	Electric Expense		\$ -	\$ -	-	OK
587	584	Miscellaneous		\$ -	\$ -	-	OK
588	585	Rent		\$ -	\$ -	-	OK
589	586	<b>Total Hydro Production Operation</b>		\$ -	\$ -	-	OK
590	587						
591	588	<b>Hydro Production Maintenance</b>					
592	589	Supervision & Engineering		\$ -	\$ -	-	OK
593	590	Structures		\$ -	\$ -	-	OK
594	591	Reservoirs & Dams		\$ -	\$ -	-	OK
595	592	Electric Plant		\$ -	\$ -	-	OK
596	593	Miscellaneous Plant		\$ -	\$ -	-	OK
597	594	<b>Total Hydro Production Maintenance</b>		\$ -	\$ -	-	OK
598	595						
599	596	<b>Combined Cycle Operation</b>					
600	597	Labor		\$ -	\$ -	-	OK
601	598	Fuel Handling		\$ -	\$ -	-	OK
602	599	Generation Expense		\$ -	\$ -	-	OK
603	600	Miscellaneous Plant		\$ -	\$ -	-	OK
604	601	<b>Total Combined Cycle Operation</b>		\$ -	\$ -	-	OK
605	602						
606	603	<b>Combined Cycle Maintenance</b>					
607	604	Supervision & Engineering		\$ -	\$ -	-	OK
608	605	Structures		\$ -	\$ -	-	OK
609	606	Electric Plant		\$ -	\$ -	-	OK
610	607	Miscellaneous Plant		\$ -	\$ -	-	OK
611	608	<b>Total Combined Cycle Maintenance</b>		\$ -	\$ -	-	OK
612	609						

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						
3	No.	Item	Account/ID	Customer	Direct Assign	Total	Check OK
613	610	<b>Other Production</b>					
614	611	RERC/Acorn Gen. Plant	6120130	\$ -	\$ -	\$ 3,188,365	OK
615	612	Clearwater Generating Plant	6120140	\$ -	\$ -	\$ 1,012,152	OK
616	613	PU Elec Power Supply Operations	6120000	\$ -	\$ -	\$ 9,685,528	OK
617	614	<b>Total Other Production</b>		\$ -	\$ -	\$ 13,886,044	OK
618	615						
619	616	<b>Total Production Labor</b>		\$ -	\$ -	\$ 13,886,044	OK
620	617						
621	618	<b>Transmission Labor</b>					
622	619	<b>Transmission Operations</b>					
623	620	Supervision & Engineering		\$ -	\$ -	\$ -	OK
624	621	Load Dispatch		\$ -	\$ -	\$ -	OK
625	622	Station Equipment		\$ -	\$ -	\$ -	OK
626	623	Overhead Lines		\$ -	\$ -	\$ -	OK
627	624	Underground Lines		\$ -	\$ -	\$ -	OK
628	625	General Labor		\$ -	\$ -	\$ -	OK
629	626	Miscellaneous		\$ -	\$ -	\$ -	OK
630	627	Rents		\$ -	\$ -	\$ -	OK
631	628	<b>Total Transmission Operations</b>		\$ -	\$ -	\$ -	OK
632	629						
633	630	<b>Transmission Maintenance</b>					
634	631	Supervision & Engineering		\$ -	\$ -	\$ -	OK
635	632	Structures		\$ -	\$ -	\$ -	OK
636	633	Station Equipment		\$ -	\$ -	\$ -	OK
637	634	Overhead Lines		\$ -	\$ -	\$ -	OK
638	635	Underground Lines		\$ -	\$ -	\$ -	OK
639	636	Miscellaneous		\$ -	\$ -	\$ -	OK
640	637	<b>Total Transmission Maintenance</b>		\$ -	\$ -	\$ -	OK
641	638						
642	639	<b>Wheeling</b>					
643	640	Wheeling		\$ -	\$ -	\$ -	OK
644	641	Wheeling		\$ -	\$ -	\$ -	OK
645	642	<b>Total Wheeling</b>		\$ -	\$ -	\$ -	OK
646	643						
647	644	<b>Total Transmission Labor</b>		\$ -	\$ -	\$ -	OK
648	645						
649	646	<b>Distribution Labor</b>					
650	647	<b>Distribution Operations</b>					
651	648	Electric Operations	6100000	\$ -	\$ -	\$ 13,172,525	OK
652	649	PU Electric Field Operations	6105000	\$ -	\$ -	\$ 15,793,621	OK
653	650	Energy Deliv. Engineering	6110000	\$ -	\$ -	\$ 11,024,210	OK
654	651	Customer Engineering-GIS	6115000	\$ -	\$ -	\$ -	OK
655	652	Underground Lines		\$ -	\$ -	\$ -	OK
656	653	Street Lighting		\$ -	\$ -	\$ -	OK
657	654	Metering		\$ -	\$ -	\$ -	OK
658	655	Customer Installations		\$ -	\$ -	\$ -	OK
659	656	Miscellaneous		\$ -	\$ -	\$ -	OK
660	657	Rents		\$ -	\$ -	\$ -	OK
661	658	<b>Total Distribution Operations</b>		\$ -	\$ -	\$ 39,990,356	OK
662	659						
663	660	<b>Distribution Maintenance</b>					
664	661	Supervision & Engineering		\$ -	\$ -	\$ -	OK
665	662	Structures		\$ -	\$ -	\$ -	OK
666	663	Stations Equipment		\$ -	\$ -	\$ -	OK
667	664	Overhead Lines		\$ -	\$ -	\$ -	OK
668	665	Underground Lines		\$ -	\$ -	\$ -	OK
669	666	Transformers		\$ -	\$ -	\$ -	OK
670	667	Street Lighting		\$ -	\$ -	\$ -	OK
671	668	Metering		\$ -	\$ -	\$ -	OK
672	669	Miscellaneous		\$ -	\$ -	\$ -	OK
673	670	<b>Total Distribution Maintenance</b>		\$ -	\$ -	\$ -	OK
674	671						
675	672	<b>Total Distribution Labor</b>		\$ -	\$ -	\$ 39,990,356	OK
676	673						

	A	B	C	K	L	M	N
1		<b>Functional Unbundling</b>					
2	Line						Check
3	No.	Item	Account/ID	Customer	Direct Assign	Total	OK
677	674	<b>Customer Labor</b>					
678	675	<b>Customer Accounting Expense</b>					
679	676	Pub Util Business Support	6004000	\$ 1,512,751	\$ -	\$ 1,512,751	OK
680	677	Pub Util Admin-Utility Billing	6005000	\$ 1,198,664	\$ -	\$ 1,198,664	OK
681	678	Pub Util Admin-Customer Service	6015000	\$ 4,426,209	\$ -	\$ 4,426,209	OK
682	679	Pub Util Admin-Marketing Service	6020000	\$ 2,617,460	\$ -	\$ 2,617,460	OK
683	680	Miscellaneous		\$ -	\$ -	\$ -	OK
684	681	<b>Total Customer Accounting Expense</b>		\$ 9,755,084	\$ -	\$ 9,755,084	OK
685	682						
686	683	<b>Customer Service Expense</b>					
687	684	Customer Engineering-GIS		\$ -	\$ -	\$ -	OK
688	685	Customer Assistance		\$ -	\$ -	\$ -	OK
689	686	Advertisement / Marketing		\$ -	\$ -	\$ -	OK
690	687	Miscellaneous		\$ -	\$ -	\$ -	OK
691	688	<b>Total Customer Service Expense</b>		\$ -	\$ -	\$ -	OK
692	689						
693	690	<b>Sales Expense</b>					
694	691	Sales Expense		\$ -	\$ -	\$ -	OK
695	692	Demonstrations & Selling		\$ -	\$ -	\$ -	OK
696	693	Miscellaneous Sales Expense		\$ -	\$ -	\$ -	OK
697	694	<b>Total Sales Expense</b>		\$ -	\$ -	\$ -	OK
698	695						
699	696	<b>Total Customer Labor</b>		\$ 9,755,084	\$ -	\$ 9,755,084	OK
700	697						
701	698	<b>Total Labor Expense excluding A&amp;G</b>		\$ 9,755,084	\$ -	\$ 63,631,485	OK
702	699						
703	700	<b>Administrative &amp; General Labor</b>					
704	701	Pub Util Admin-Management Services	6000000	\$ 924,771	\$ -	\$ 5,516,958	OK
705	702	Pub Util Admin-Field Services	6010000	\$ 3,632,238	\$ -	\$ 3,632,238	OK
706	703	Legislative & Regulator Risk	6025000	\$ 39,791	\$ -	\$ 237,381	OK
707	704	Outside Services		\$ -	\$ -	\$ -	OK
708	705	Property Insurance		\$ -	\$ -	\$ -	OK
709	706	Injuries and Damages		\$ -	\$ -	\$ -	OK
710	707	Electric Utility Communication Labor		\$ -	\$ -	\$ -	OK
711	708	Miscellaneous		\$ -	\$ -	\$ -	OK
712	709	Rents		\$ -	\$ -	\$ -	OK
713	710	Transportation Pool General Labor		\$ -	\$ -	\$ -	OK
714	711	Maintenance of General Plant		\$ -	\$ -	\$ -	OK
715	712	N/A		\$ -	\$ -	\$ -	OK
716	713	<b>Total Administrative &amp; General Labor</b>		\$ 4,596,799	\$ -	\$ 9,386,577	OK
717	714						
718	715	<b>Total Labor Expense</b>		\$ 14,351,883	\$ -	\$ 73,018,062	OK
719	716						
720	717	<b>Allocation Factors</b>					
721	718						
722	719			0	0	1	
723	720	<b>Production</b>		0%	0%	100%	
724	721			0	0	1	
725	722	<b>Transmission</b>		0%	0%	100%	
726	723			0	0	1	
727	724	<b>Distribution</b>		0%	0%	100%	
728	725			1	0	1	
729	726	<b>Customer</b>		100%	0%	100%	
730	727			0	1	1	
731	728	<b>Direct Assign</b>		0%	100%	100%	
732	729			\$ -	\$ -	\$ 1,228,508,433	
733	730	<b>Total Gross Plant in Service</b>		0%	0%	100%	
734	731			\$ -	\$ -	\$ 725,420,501	
735	732	<b>Net Plant in Service</b>		0%	0%	100%	
736	733			\$ 14,603,824	\$ (897,940)	\$ 413,821,422	
737	734	<b>Revenue Requirement x/ Direct Assignment</b>		4%	0%	100%	
738	735			\$ 14,351,883	\$ -	\$ 73,018,062	
739	736	<b>Total Labor</b>		20%	0%	100%	
740	737			\$ 14,603,824	\$ (897,940)	\$ 368,087,697	
741	738	<b>Revenue Requirement Excluding Transmission</b>		4%	0%	100%	
742	739			\$ 1,777	\$ 740,000	\$ 790,467	
743	740	<b>Rev Req / City</b>		0%	94%	100%	
744	741						
745	742	<b>Administrative and General</b>		17%	0%	100%	
746	743						
747	744	<b>CIP</b>		0%	0%	100%	
748	745			0	0	0	
749	746	<b>Not Applicable</b>		0%	0%	0%	



## Production

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
1	<b>Production O&amp;M</b>			
2	<b>Steam Production Operation</b>			
3	Supervision & Engineering	500	\$ -	NA
4	Fuel (Transportation & Handling)	501	\$ -	NA
5	Steam Power Fuel - Gas	50110	\$ -	NA
6	Steam Power Fuel - Oil	50120	\$ -	NA
7	Steam Power Fuel - Coal	50130	\$ -	NA
8	Steam Expense	502	\$ -	NA
9	Electric Expense	505	\$ -	NA
10	Miscellaneous	506	\$ -	NA
11	Rent	507	\$ -	NA
12	<b>Subtotal Steam Production Operation</b>		\$ -	
13				
14	<b>Steam Production Maintenance</b>			
15	Supervision & Engineering	510	\$ -	NA
16	Structures	511	\$ -	NA
17	Bollers	512	\$ -	NA
18	Electric Plant	513	\$ -	NA
19	Miscellaneous Labor	515	\$ -	NA
20	<b>Subtotal Steam Production Maintenance</b>		\$ -	
21				
22	<b>Nuclear Production Operation</b>			
23	Supervision & Engineering	517	\$ -	NA
24	Nuclear Fuel Expense	518	\$ -	NA
25	Electric Expense - Turbine Generators	523	\$ -	NA
26	Reserved	NA	\$ -	NA
27	Miscellaneous Power Expenses	524	\$ 321,200	Baseload
28	Reserved	NA	\$ -	NA
29	<b>Subtotal Nuclear Production Operation</b>		\$ 321,200	
30				
31	<b>Nuclear Production Maintenance</b>			
32	Supervision & Engineering	528	\$ -	NA
33	Reserved	NA	\$ -	NA
34	Reserved	NA	\$ -	NA
35	Reserved	NA	\$ -	NA
36	Miscellaneous Plant	530	\$ 541,428	Baseload
37	<b>Subtotal Nuclear Production Maintenance</b>		\$ 541,428	
38				
39	<b>Combined Cycle Operation</b>			
40	Supervision & Engineering	NA	\$ -	NA
41	Fuel	NA	\$ -	NA
42	Combined Cycle Fuel - Gas	NA	\$ -	NA
43	Combined Cycle Fuel - Oil	NA	\$ -	NA
44	Generation Expense	NA	\$ -	NA
45	Miscellaneous	NA	\$ -	NA
46	<b>Subtotal Combined Cycle Operation</b>		\$ -	
47				
48	<b>Combined Cycle Maintenance</b>			
49	Supervision & Engineering	NA	\$ -	NA
50	Structures	NA	\$ -	NA
51	Electric Plant	NA	\$ -	NA
52	Miscellaneous Plant	NA	\$ -	NA
53	<b>Subtotal Combined Cycle Maintenance</b>		\$ -	
54				
55	<b>Other Production</b>			
56	Intermountain Power (take or pay)	546	\$ 9,902,789	Purchased Power
57	Fuel Expense	547	\$ 19,294,411	Fuel & Energy
58	Hoover (take or pay)	548	\$ 926,962	Purchased Power
59	Misc. Other Power Generation	549	\$ -	NA
60	Palo Verde Power (take or pay)	550	\$ 4,730,380	Purchased Power
61	Deseret Power (take or pay)	552	\$ -	NA
62	Maint/Generating & Elec. Equip.	553	\$ 4,228,576	Baseload
63	System Load Control	556	\$ 3,650,747	Baseload
64	Other Expenditures	557	\$ 14,617,013	Baseload
65	Purchased Power	555	\$ 119,746,439	Fuel & Energy
66	Purchased Power - Energy Direct Assignment	55501	\$ -	NA
67	<b>Subtotal Other Production</b>		\$ 177,097,317	
68				
69	<b>Total Production O&amp;M</b>		\$ 177,959,946	
70				
71	<b>Fuel &amp; Purchased Power</b>		\$ 154,600,981	
72				
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ 23,358,965	
74				
75	<b>Transmission O&amp;M</b>			
76	<b>Transmission Operation</b>			
77	Supervision & Engineering	560	\$ -	NA
78	Load Dispatch	561	\$ -	NA
79	Station Equipment	562	\$ -	NA
80	Overhead Lines	563	\$ -	NA
81	Underground Lines	564	\$ -	NA
82	Miscellaneous	566	\$ -	NA
83	Rents	567	\$ -	NA
84	<b>Subtotal Transmission Operation</b>		\$ -	
85				
86	<b>Transmission Maintenance</b>			
87	Supervision & Engineering	568	\$ -	NA
88	Structures	569	\$ -	NA
89	Station Equipment	570	\$ -	NA
90	Overhead Lines	571	\$ -	NA
91	Underground Lines	572	\$ -	NA
92	Miscellaneous	573	\$ -	NA
93	<b>Subtotal Transmission Maintenance</b>		\$ -	
94				
95	<b>Wheeling</b>			
96	Transmission Cost Fixed	565	\$ -	NA
97	Transmission Cost Variable	565	\$ -	NA
98	<b>Subtotal Wheeling</b>		\$ -	
99				
100	<b>Total Transmission O&amp;M</b>		\$ -	
101				
102	<b>Distribution O&amp;M</b>			
103	<b>Distribution Operations</b>			



## Production

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
104	Operation Maintenance and Engineering	580	\$ -	NA
105	Load Dispatch	581	\$ -	NA
106	Station Equipment	582	\$ -	NA
107	Overhead Lines	583	\$ -	NA
108	Underground Lines	584	\$ -	NA
109	Street Lighting & Signal Expenses	585	\$ -	NA
110	Metering	586	\$ -	NA
111	Customer Installations	587	\$ -	NA
112	Miscellaneous	588	\$ -	NA
113	Rents	589	\$ -	NA
114	<b>Subtotal Distribution Operations</b>		\$ -	
115				
116	<b>Distribution Maintenance</b>			
117	Supervision	590	\$ -	NA
118	Structures	591	\$ -	NA
119	Station Equipment	592	\$ -	NA
120	Overhead Lines	593	\$ -	NA
121	Underground Lines	594	\$ -	NA
122	Transformers	595	\$ -	NA
123	Street Lighting & Signals	596	\$ -	NA
124	Metering	597	\$ -	NA
125	Miscellaneous	598	\$ -	NA
126	<b>Subtotal Distribution Maintenance</b>		\$ -	
127				
128	<b>Total Distribution O&amp;M</b>		\$ -	
129				
130	<b>Customer O&amp;M</b>			
131	<b>Customer Accounting Expense</b>			
132	Supervision	901	\$ -	NA
133	Meter Reading	902	\$ -	NA
134	Customer Records and Collection Expenses	903	\$ -	NA
135	Reserved	NA	\$ -	NA
136	Uncollectible Accounts	904	\$ -	NA
137	Miscellaneous	905	\$ -	NA
138	<b>Subtotal Customer Accounting Expense</b>		\$ -	
139				
140	<b>Other Customer Costs</b>			
141	Supervision	907	\$ -	NA
142	Customer Assistance	908	\$ -	NA
143	Advertisement	909	\$ -	NA
144	Miscellaneous	910	\$ -	NA
145	<b>Subtotal Other Customer Costs</b>		\$ -	
146				
147	<b>Sales Expense</b>			
148	Sales Expense - Supervision	911	\$ -	NA
149	Demonstrations & Selling	912	\$ -	NA
150	Advertising Expenses	913	\$ -	NA
151	Miscellaneous Sales Expense	916	\$ -	NA
152	<b>Subtotal Sales Expense</b>		\$ -	
153				
154	<b>Total Customer O&amp;M</b>		\$ -	
155				
156	<b>Administrative &amp; General Expense</b>			
157	Administrative Salaries & Misc. Labor	920	\$ 3,488,734	Baseload
158	Office Supplies & Expense	921	\$ 260,756	Baseload
159	Interdepartmental Charges	922	\$ (6,248,053)	Baseload
160	Outside Services	923	\$ 2,246,125	Baseload
161	Property Insurance	924	\$ -	NA
162	Injuries and Damages	925	\$ -	NA
163	Employee Pensions and Benefits	926	\$ 5,176,576	Baseload
164	Franchise Requirements	927	\$ -	NA
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ 3,949	Baseload
166	General Advertising Expense	930	\$ 774	Baseload
167	Rents	931	\$ 970,104	Baseload
168	Miscellaneous General Expenses	933	\$ 1,273,426	Baseload
169	Maintenance of General Plant	932	\$ 53,788	Baseload
170	Duplicate Charges - Credit	929	\$ -	NA
171	<b>Subtotal Administrative &amp; General Expense</b>		\$ 7,226,180	
172				
173	<b>Miscellaneous and Clearing Accounts</b>			
174	General Government Charges	701	\$ 10,541,865	Baseload
175	Expenses Transferred from Electric	702	\$ 3,111,947	Baseload
176	IDI Utility Charges	703	\$ 27,625	Baseload
177	Removal Expenses	704	\$ -	NA
178	Taxes	707	\$ -	NA
179	Stores Expenses	781	\$ -	NA
180	Transportation Expenses	782	\$ 396,414	Baseload
181	Tool and Shop Expenses	783	\$ (341,930)	Baseload
182	Insurance	788	\$ 261,921	Baseload
183	Non-Operating Expenses	790	\$ -	NA
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		\$ 13,997,842	
185				
186	<b>Total O&amp;M Expense</b>		\$ 199,183,968	
187				
188	<b>Total O&amp;M Expense less Purchased Power</b>		\$ 44,582,987	
189				
190	<b>Additional Expenses &amp; Deductions</b>			
191	<b>Debt Service</b>			
192	Generation	\$ 18,746,160		Baseload
193	Transmission	\$ -		NA
194	Distribution	\$ -		NA
195	Customer	\$ -		NA
196	New Debt	\$ 75,924		Rev. Req
197	<b>Total Debt Service</b>		\$ 18,822,084	
198				
199	<b>Taxes and Transfer to General Fund</b>			
200	General Fund Transfer	\$ 29,345,394		Rev. Req
201	Other	\$ -		NA
202	Other	\$ -		NA
203	Other	\$ -		NA
204	<b>Subtotal Taxes and Transfer to General Fund</b>		\$ 29,345,394	
205				
206	<b>Capital Paid from Current Earnings</b>			



## Production

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
207	Production		\$ 17,623	Rev. Req
208	Transmission		\$ -	NA
209	Distribution		\$ -	Rev. Req
210	Customer		\$ -	NA
211	Street Lighting Capital		\$ -	NA
212	NA		\$ -	NA
213	<b>Subtotal Capital Paid from Current Earnings</b>		<b>\$ 17,623</b>	
214				
215	<b>Reserves - Additional Cash Requirements</b>		<b>\$ 3,570,740</b>	<b>Baseload</b>
216				
217	<b>Total Additional Expenses &amp; Deductions</b>		<b>\$ 51,755,842</b>	
218				
219	<b>Subtotal Revenue Requirement</b>		<b>\$ 250,939,809</b>	
220				
221	<b>Other Income</b>			
222	<b>Other Operating Revenue:</b>			
223	Uncollectibles		\$ -	NA
224	Diversion	344400	\$ -	NA
225	Service Connect Charges - Electric	344410	\$ -	NA
226	Misc Service Revenues - Electric	344491	\$ -	NA
227	Misc Operating Revenues - Electric	344492	\$ 5,545	Baseload
228	Corona Fees- Rev	344493	\$ -	NA
229	Cap and Trade Auction	344511	\$ -	Fuel & Energy
229	REC Sale	344523	\$ -	NA
230	RA Capacity Sale	344522	\$ 1,037,821	Baseload
231	Low Carbon Fuel Standard Credits	344514	\$ 1,148,560	Rev. Req
232	Non Energy Receipts ABC Admin OH	344513	\$ 30,026	Baseload
233	<b>Subtotal Other Operating Revenue</b>		<b>\$ 2,221,952</b>	
234				
235	<b>Other Non-Operating Revenues (Expenses):</b>			
236	Gain (Loss) on retirement of utility plant		\$ -	NA
237	Interest Income		\$ -	Baseload
238	Corona Fees - Rev	344493	\$ -	NA
239	Misc. Settlement Reimbursement	344494	\$ -	NA
240	Late Payment Penalties	353400	\$ -	NA
241	Land and Building Rental	373100	\$ 1,673,787	Baseload
242	Other Property Rental	373120	\$ 42,843	Baseload
243	Pole Attachments	373125	\$ -	NA
244	Substation Operation & Maintenance	373126	\$ -	NA
245	Substation Leasing	373127	\$ -	NA
246	Communication Services	373128	\$ -	NA
247	CIS User Fee	373132	\$ -	NA
248	Refunds and Reimbursements	374000	\$ -	NA
249	Miscellaneous Receipts	374200	\$ 238,501	Baseload
250	Cash Over/Shortage	374207	\$ -	Baseload
251	Asset Forfeiture Revenue	374500	\$ -	NA
252	Bad Debt Recovery	374800	\$ -	NA
253	Settlement Recovery	374801	\$ -	Baseload
254	Settlement Recovery - SONGS	374802	\$ -	NA
255	Liquidated Damages	374810	\$ -	NA
256	Sale of Salvage Materials	380030	\$ 20,869	Baseload
257	Damage Claim Recoveries	380100	\$ -	Baseload
258	Operating Transfer from 650 Fund	985650	\$ -	NA
259	Utilization Charges	61250000	\$ -	NA
260	<b>Subtotal Other Non-Operating Revenue</b>		<b>\$ 1,975,999</b>	
261				
262	<b>Wholesale Sales</b>		<b>\$ -</b>	<b>Baseload</b>
263				
264	<b>Transmission Revenue</b>		<b>\$ -</b>	<b>Baseload</b>
265				
266	<b>Total Other Income</b>		<b>\$ 4,197,951</b>	
267				
268	<b>Total Retail Revenue Requirement</b>		<b>\$ 246,741,858</b>	
269				
270				
271				
272				
273				
274				
275				
276				
277				
278				
279				
280				
281				
282				
283	<b>PLANT IN SERVICE</b>			
284				
285	<b>Gross Plant in Service</b>			
286	<b>Intangible Plant</b>			
287	Organization	301	\$ -	NA
288	Franchises and Consents	302	\$ -	NA
289	Misc. Intangible Plant	303	\$ 8,151,448	Baseload
290	Misc. Computer Software	3030	\$ -	NA
291	<b>Subtotal Intangible Plant</b>		<b>\$ 8,151,448</b>	
292				
293	<b>Production Plant</b>			
294	<b>Steam Production</b>			
295	Land and Land Rights	310	\$ 17,142	Baseload
296	Structures & Improvements	311	\$ -	NA
297	Boiler Plant Equipment	312	\$ -	NA
298	Engines and Engine Generators	313	\$ -	NA
299	Turbo-Generator Units	314	\$ -	NA
300	Accessory Electric Equipment	315	\$ -	NA
301	Misc. Power Plant Equipment	316	\$ -	NA
302	<b>Subtotal Steam Production</b>		<b>\$ 17,142</b>	
303				
304	<b>Hydraulic Production</b>			
305	Land and Land Rights	330	\$ -	NA
306	Structures & Improvements	331	\$ -	NA
307	Reservoirs, Dams and Water Ways	332	\$ -	NA
308	Water Wheel, Turbine and Generator	333	\$ -	NA



## Production

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
309	Accessory Electric Equipment	334	\$ -	NA
310	Misc. Power Plant Equipment	335	\$ -	NA
311	Roads, Railroads and Bridges	336	\$ -	NA
312	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	
313				
314	<b>Combustion Turbine &amp; Other Production</b>			
315	Land and Land Rights	340	\$ 1,038,596	Baseload
316	Structures & Improvements	341	\$ 703,469	Baseload
317	Fuel Holders, Prod, & Acc.	342	\$ -	NA
318	Prime Movers	343	\$ -	NA
319	Generators & Other Production	344	\$ 268,544,986	Baseload
320	Accessory Electric Equipment	345	\$ -	NA
321	Misc. Production Plant	2000	\$ -	NA
322	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ 270,287,051</b>	
323				
324	<b>Total Production Plant</b>		<b>\$ 278,455,641</b>	
325				
326	<b>Transmission Plant</b>			
327	Land and Land Rights	350	\$ -	NA
328	Reserved	351	\$ -	NA
329	Structures & Improvements	352	\$ -	NA
330	Station Equipment - System	353	\$ -	NA
331	Towers and Fixtures	354	\$ -	NA
332	Poles and Fixtures	355	\$ -	NA
333	Overhead Conductor	356	\$ -	NA
334	Underground Conductor	357	\$ -	NA
335	Underground Conduit	358	\$ -	NA
336	Misc. Transmission Plant	359	\$ -	NA
337	<b>Subtotal Transmission Plant</b>		<b>\$ -</b>	
338				
339	<b>Distribution Plant</b>			
340	Land and Land Rights	360	\$ -	NA
341	Structures & Improvements	361	\$ -	NA
342	Station Equipment	362	\$ -	NA
343	Misc. Plant	363	\$ -	NA
344	Towers and Fixtures	364	\$ -	NA
345	Overhead Conductor	365	\$ -	NA
346	Underground Conduit	366	\$ -	NA
347	Underground Conductor	367	\$ -	NA
348	Line Transformers	368	\$ -	NA
349	Services	369	\$ -	NA
350	Meters	370	\$ -	NA
351	Inst. on Customer Premises	371	\$ -	NA
352	Street Light / Signal System	373	\$ -	NA
353	<b>Total Distribution Plant</b>		<b>\$ -</b>	
354				
355	<b>Subtotal Plant Before General</b>		<b>\$ 278,455,641</b>	
356				
357	<b>General Plant</b>			
358	Land and Land Rights	389	\$ 2,027,929	Total Gross Plant
359	Structures & Improvements	390	\$ 17,261,298	Total Gross Plant
360	Structures & Improvements - Other	3900	\$ -	NA
361	Office Furniture & Equipment	391	\$ 2,203,344	Total Gross Plant
362	Info System Computers	3910	\$ -	NA
363	Transportation Equipment	392	\$ 3,174,192	Total Gross Plant
364	Stores Equipment	393	\$ 11,370	Total Gross Plant
365	Tools, Shop & Garage Equipment	394	\$ 102,634	Total Gross Plant
366	Laboratory Equipment	395	\$ 203,456	Total Gross Plant
367	Power Operated Equipment	396	\$ 420,228	Total Gross Plant
368	Communication Equipment	397	\$ 5,721,356	Total Gross Plant
369	Miscellaneous Equipment	398	\$ 292,335	Total Gross Plant
370	Other Tangible Property	399	\$ 4,731	Total Gross Plant
371	<b>Subtotal General Plant</b>		<b>\$ 31,422,873</b>	
372				
373	<b>Total Gross Plant in Service</b>		<b>\$ 309,878,514</b>	
374				
375				
376	<b>Accumulated Depreciation</b>			
377	<b>Intangible Plant</b>			
378	Organization	301	\$ -	NA
379	Franchises and Consents	302	\$ -	NA
380	Misc. Intangible Plant	303	\$ 8,151,448	Baseload
381	Misc. Computer Software	3030	\$ -	NA
382	<b>Subtotal Intangible Plant</b>		<b>\$ 8,151,448</b>	
383				
384	<b>Production Plant</b>			
385	<b>Steam Production</b>			
386	Land and Land Rights	310	\$ -	NA
387	Structures & Improvements	311	\$ -	NA
388	Boiler Plant Equipment	312	\$ -	NA
389	Engines and Engine Generators	313	\$ -	NA
390	Turbo-Generator Units	314	\$ -	NA
391	Accessory Electric Equipment	315	\$ -	NA
392	Misc. Power Plant Equipment	316	\$ -	NA
393	<b>Subtotal Steam Production</b>		<b>\$ -</b>	
394				
395	<b>Hydraulic Production</b>			
396	Land and Land Rights	330	\$ -	NA
397	Structures & Improvements	331	\$ -	NA
398	Reservoirs, Dams and Water Ways	332	\$ -	NA
399	Water Wheel, Turbine and Generator	333	\$ -	NA
400	Accessory Electric Equipment	334	\$ -	NA
401	Misc. Power Plant Equipment	335	\$ -	NA
402	Roads, Railroads and Bridges	336	\$ -	NA
403	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	
404				
405	<b>Combustion Turbine &amp; Other Production</b>			
406	Land and Land Rights	340	\$ -	NA
407	Structures & Improvements	341	\$ 155,300	Baseload
408	Fuel Holders, Prod, & Acc.	342	\$ -	NA
409	Prime Movers	343	\$ -	NA
410	Generators & Other Production	344	\$ 111,722,271	Baseload
411	Accessory Electric Equipment	345	\$ -	NA





## Production

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
412	Misc. Production Plant	2000	\$ -	NA
413	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ 111,877,570</b>	
414				
415	<b>Total Production Plant</b>		<b>\$ 120,029,018</b>	
416				
417	<b>Transmission Plant</b>			
418	Land and Land Rights	350	\$ -	NA
419	Reserved	351	\$ -	NA
420	Structures & Improvements	352	\$ -	NA
421	Station Equipment - System	353	\$ -	NA
422	Towers and Fixtures	354	\$ -	NA
423	Poles and Fixtures	355	\$ -	NA
424	Overhead Conductor	356	\$ -	NA
425	Underground Conductor	357	\$ -	NA
426	Underground Conduit	358	\$ -	NA
427	Misc. Transmission Plant	359	\$ -	NA
428	<b>Subtotal Transmission Plant</b>		<b>\$ -</b>	
429				
430	<b>Distribution Plant</b>			
431	Land and Land Rights	360	\$ -	NA
432	Structures & Improvements	361	\$ -	NA
433	Station Equipment	362	\$ -	NA
434	Misc. Plant	363	\$ -	NA
435	Towers and Fixtures	364	\$ -	NA
436	Overhead Conductor	365	\$ -	NA
437	Underground Conduit	366	\$ -	NA
438	Underground Conductor	367	\$ -	NA
439	Line Transformers	368	\$ -	NA
440	Services	369	\$ -	NA
441	Meters	370	\$ -	NA
442	Inst. on Customer Premises	371	\$ -	NA
443	Street Light / Signal System	373	\$ -	NA
444	<b>Total Distribution Plant</b>		<b>\$ -</b>	
445				
446	<b>Subtotal Plant Before General</b>		<b>\$ 120,029,018</b>	
447				
448	<b>General Plant</b>			
449	Land and Land Rights	389	\$ -	NA
450	Structures & Improvements	390	\$ 4,062,642	Total Gross Plant
451	Structures & Improvements - Other	3900	\$ -	NA
452	Office Furniture & Equipment	391	\$ 1,639,616	Total Gross Plant
453	Info System Computers	3910	\$ -	NA
454	Transportation Equipment	392	\$ 2,564,873	Total Gross Plant
455	Stores Equipment	393	\$ 11,370	Total Gross Plant
456	Tools, Shop & Garage Equipment	394	\$ 88,246	Total Gross Plant
457	Laboratory Equipment	395	\$ 203,456	Total Gross Plant
458	Power Operated Equipment	396	\$ 369,851	Total Gross Plant
459	Communication Equipment	397	\$ 4,279,791	Total Gross Plant
460	Miscellaneous Equipment	398	\$ 267,190	Total Gross Plant
461	Other Tangible Property	399	\$ 1,577	Total Gross Plant
462	<b>Subtotal General Plant</b>		<b>\$ 13,488,612</b>	
463				
464	<b>Total Accumulated Depreciation</b>		<b>\$ 133,517,631</b>	
465				
466				
467	<b>Net Plant in Service</b>			
468	<b>Intangible Plant</b>			
469	Organization	301	\$ -	NA
470	Franchises and Consents	302	\$ -	NA
471	Misc. Intangible Plant	303	\$ 4,817,894	Baseload
472	Misc. Computer Software	3030	\$ -	NA
473	<b>Subtotal Intangible Plant</b>		<b>\$ 4,817,894</b>	
474				
475	<b>Production Plant</b>			
476	<b>Steam Production</b>			
477	Land and Land Rights	310	\$ 17,142	Baseload
478	Structures & Improvements	311	\$ -	NA
479	Boiler Plant Equipment	312	\$ -	NA
480	Engines and Engine Generators	313	\$ -	NA
481	Turbo-Generator Units	314	\$ -	NA
482	Accessory Electric Equipment	315	\$ -	NA
483	Misc. Power Plant Equipment	316	\$ -	NA
484	<b>Subtotal Steam Production</b>		<b>\$ 17,142</b>	
485				
486	<b>Hydraulic Production</b>			
487	Land and Land Rights	330	\$ -	NA
488	Structures & Improvements	331	\$ -	NA
489	Reservoirs, Dams and Water Ways	332	\$ -	NA
490	Water Wheel, Turbine and Generator	333	\$ -	NA
491	Accessory Electric Equipment	334	\$ -	NA
492	Misc. Power Plant Equipment	335	\$ -	NA
493	Roads, Railroads and Bridges	336	\$ -	NA
494	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	
495				
496	<b>Combustion Turbine &amp; Other Production</b>			
497	Land and Land Rights	340	\$ 1,038,596	Baseload
498	Structures & Improvements	341	\$ 548,169	Baseload
499	Fuel Holders, Prod. & Acc.	342	\$ -	NA
500	Prime Movers	343	\$ -	NA
501	Generators & Other Production	344	\$ 156,822,716	Baseload
502	Accessory Electric Equipment	345	\$ -	NA
503	Misc. Production Plant	2000	\$ -	NA
504	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ 158,409,481</b>	
505				
506	<b>Total Production Plant</b>		<b>\$ 163,244,517</b>	
507				
508	<b>Transmission Plant</b>			
509	Land and Land Rights	350	\$ -	NA
510	Reserved	351	\$ -	NA
511	Structures & Improvements	352	\$ -	NA
512	Station Equipment - System	353	\$ -	NA
513	Towers and Fixtures	354	\$ -	NA
514	Poles and Fixtures	355	\$ -	NA
515	Overhead Conductor	356	\$ -	NA



## Production

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
516	Underground Conductor	357	\$ -	NA
517	Underground Conduit	358	\$ -	NA
518	Misc. Transmission Plant	359	\$ -	NA
519	<b>Subtotal Transmission Plant</b>		\$ -	
520				
521	<b>Distribution Plant</b>			
522	Land and Land Rights	360	\$ -	NA
523	Structures & Improvements	361	\$ -	NA
524	Station Equipment	362	\$ -	NA
525	Misc. Plant	363	\$ -	NA
526	Towers and Fixtures	364	\$ -	NA
527	Overhead Conductor	365	\$ -	NA
528	Underground Conduit	366	\$ -	NA
529	Underground Conductor	367	\$ -	NA
530	Line Transformers	368	\$ -	NA
531	Services	369	\$ -	NA
532	Meters	370	\$ -	NA
533	Inst. on Customer Premises	371	\$ -	NA
534	Street Light / Signal System	373	\$ -	NA
535	<b>Total Distribution Plant</b>		\$ -	
536				
537	<b>Subtotal Plant Before General</b>		\$ 163,244,517	
538				
539	<b>General Plant</b>			
540	Land and Land Rights	389	\$ 2,027,929	Total Gross Plant
541	Structures & Improvements	390	\$ 13,198,656	Total Gross Plant
542	Structures & Improvements - Other	3900	\$ -	NA
543	Office Furniture & Equipment	391	\$ 563,728	Total Gross Plant
544	Info System Computers	3910	\$ -	NA
545	Transportation Equipment	392	\$ 609,319	Total Gross Plant
546	Stores Equipment	393	\$ -	Total Gross Plant
547	Tools, Shop & Garage Equipment	394	\$ 14,387	Total Gross Plant
548	Laboratory Equipment	395	\$ (0)	Total Gross Plant
549	Power Operated Equipment	396	\$ 50,377	Total Gross Plant
550	Communication Equipment	397	\$ 1,441,565	Total Gross Plant
551	Miscellaneous Equipment	398	\$ 25,145	Total Gross Plant
552	Other Tangible Property	399	\$ 3,154	Total Gross Plant
553	<b>Subtotal General Plant</b>		\$ 17,934,260	
554				
555	<b>Total Net Plant in Service</b>		\$ 181,178,777	
556				
557				
558	<b>Labor</b>			
559				
560	<b>Production Labor</b>			
561	<b>Steam Production Operation</b>			
562	Supervision & Engineering	\$ -	-	NA
563	Fuel (Transportation & Handling)	\$ -	-	NA
564	Steam Expense	\$ -	-	NA
565	Electric Expense	\$ -	-	NA
566	Miscellaneous	\$ -	-	NA
567	Rent	\$ -	-	NA
568	<b>Total Steam Production Operation</b>	\$ -	-	
569				
570	<b>Steam Production Maintenance</b>			
571	Supervision & Engineering	\$ -	-	NA
572	Structures	\$ -	-	NA
573	Boilers	\$ -	-	NA
574	Electric Plant	\$ -	-	NA
575	Miscellaneous Labor	\$ -	-	NA
576	<b>Total Steam Production Maintenance</b>	\$ -	-	
577				
578	<b>Hydro Production Operation</b>			
579	Supervision & Engineering	\$ -	-	NA
580	Water for Power	\$ -	-	NA
581	Hydraulic Expense	\$ -	-	NA
582	Electric Expense	\$ -	-	NA
583	Miscellaneous	\$ -	-	NA
584	Rent	\$ -	-	NA
585	<b>Total Hydro Production Operation</b>	\$ -	-	
586				
587	<b>Hydro Production Maintenance</b>			
588	Supervision & Engineering	\$ -	-	NA
589	Structures	\$ -	-	NA
590	Reservoirs & Dams	\$ -	-	NA
591	Electric Plant	\$ -	-	NA
592	Miscellaneous Plant	\$ -	-	NA
593	<b>Total Hydro Production Maintenance</b>	\$ -	-	
594				
595	<b>Combined Cycle Operation</b>			
596	Labor	\$ -	-	NA
597	Fuel Handling	\$ -	-	NA
598	Generation Expense	\$ -	-	NA
599	Miscellaneous Plant	\$ -	-	NA
600	<b>Total Combined Cycle Operation</b>	\$ -	-	
601				
602	<b>Combined Cycle Maintenance</b>			
603	Supervision & Engineering	\$ -	-	NA
604	Structures	\$ -	-	NA
605	Electric Plant	\$ -	-	NA
606	Miscellaneous Plant	\$ -	-	NA
607	<b>Total Combined Cycle Maintenance</b>	\$ -	-	
608				
609	<b>Other Production</b>			
610	RERC/Acorn Gen. Plant	6120130	\$ 3,188,365	Baseload
611	Clearwater Generating Plant	6120140	\$ 1,012,152	Baseload
612	PU Elec Power Supply Operations	6120000	\$ 9,685,528	Baseload
613	<b>Total Other Production</b>		\$ 13,886,044	
614				
615	<b>Total Production Labor</b>		\$ 13,886,044	
616				
617	<b>Transmission Labor</b>			
618	<b>Transmission Operations</b>			
619	Supervision & Engineering	\$ -	-	NA



## Production

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
620	Load Dispatch		\$ -	NA
621	Station Equipment		\$ -	NA
622	Overhead Lines		\$ -	NA
623	Underground Lines		\$ -	NA
624	General Labor		\$ -	NA
625	Miscellaneous		\$ -	NA
626	Rents		\$ -	NA
627	<b>Total Transmission Operations</b>		\$ -	
628				
629	<b>Transmission Maintenance</b>			
630	Supervision & Engineering		\$ -	NA
631	Structures		\$ -	NA
632	Station Equipment		\$ -	NA
633	Overhead Lines		\$ -	NA
634	Underground Lines		\$ -	NA
635	Miscellaneous		\$ -	NA
636	<b>Total Transmission Maintenance</b>		\$ -	
637				
638	<b>Wheeling</b>			
639	Wheeling		\$ -	NA
640	Wheeling		\$ -	NA
641	<b>Total Wheeling</b>		\$ -	
642				
643	<b>Total Transmission Labor</b>		\$ -	
644				
645	<b>Distribution Labor</b>			
646	<b>Distribution Operations</b>			
647	Electric Operations	6100000	\$ -	NA
648	PU Electric Field Operations	6105000	\$ -	NA
649	Energy Deliv. Engineering	6110000	\$ -	NA
650	Customer Engineering-GIS	6115000	\$ -	NA
651	Underground Lines		\$ -	NA
652	Street Lighting		\$ -	NA
653	Metering		\$ -	NA
654	Customer Installations		\$ -	NA
655	Miscellaneous		\$ -	NA
656	Rents		\$ -	NA
657	<b>Total Distribution Operations</b>		\$ -	
658				
659	<b>Distribution Maintenance</b>			
660	Supervision & Engineering		\$ -	NA
661	Structures		\$ -	NA
662	Stations Equipment		\$ -	NA
663	Overhead Lines		\$ -	NA
664	Underground Lines		\$ -	NA
665	Transformers		\$ -	NA
666	Street Lighting		\$ -	NA
667	Metering		\$ -	NA
668	Miscellaneous		\$ -	NA
669	<b>Total Distribution Maintenance</b>		\$ -	
670				
671	<b>Total Distribution Labor</b>		\$ -	
672				
673	<b>Customer Labor</b>			
674	<b>Customer Accounting Expense</b>			
675	Pub Util Business Support	6004000	\$ -	NA
676	Pub Util Admin-Utility Billing	6005000	\$ -	NA
677	Pub Util Admin-Customer Service	6015000	\$ -	NA
678	Pub Util Admin-Marketing Service	6020000	\$ -	NA
679	Miscellaneous		\$ -	NA
680	<b>Total Customer Accounting Expense</b>		\$ -	
681				
682	<b>Customer Service Expense</b>			
683	Customer Engineering-GIS		\$ -	NA
684	Customer Assistance		\$ -	NA
685	Advertisement / Marketing		\$ -	NA
686	Miscellaneous		\$ -	NA
687	<b>Total Customer Service Expense</b>		\$ -	
688				
689	<b>Sales Expense</b>			
690	Sales Expense		\$ -	NA
691	Demonstrations & Selling		\$ -	NA
692	Miscellaneous Sales Expense		\$ -	NA
693	<b>Total Sales Expense</b>		\$ -	
694				
695	<b>Total Customer Labor</b>		\$ -	
696				
697	<b>Total Labor Expense excluding A&amp;G</b>		\$ 13,886,044	
698				
699	<b>Administrative &amp; General Labor</b>			
700	Pub Util Admin-Management Services	6000000	\$ 1,998,637	Baseload
701	Pub Util Admin-Field Services	6010000	\$ -	Baseload
702	Legislative & Regulator Risk	6025000	\$ 85,996	Baseload
703	Outside Services		\$ -	NA
704	Property Insurance		\$ -	NA
705	Injuries and Damages		\$ -	NA
706	Electric Utility Communication Labor		\$ -	NA
707	Miscellaneous		\$ -	NA
708	Rents		\$ -	NA
709	Transportation Pool General Labor		\$ -	NA
710	Maintenance of General Plant		\$ -	NA
711	N/A		\$ -	NA
712	<b>Total Administrative &amp; General Labor</b>		\$ 2,084,634	
713				
714	<b>Total Labor Expense</b>		\$ 15,970,678	
715				
716	<b>Allocation Factors</b>			
717				
718				
719	<b>Baseload</b>			Baseload
720				
721	<b>Fuel &amp; Energy</b>			Fuel & Energy
722				



# Production

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
723	Direct Assign			Direct Assign
724				
725	Purchased Power - WP-7A			Purchased Power
726				
727	Revenue Requirement			Rev. Req
728				
729	Gross Plant w/o General			Gross Plant x/General
730				
731	Gross General Plant			Gross General Plant
732				
733	Gross Steam Plant			Gross Steam Plant
734				
735	Gross CT Plant			Gross CT Plant
736				
737	Total Gross Plant			Total Gross Plant
738				
739	Total Net Plant			Total Net Plant
740				
741	Labor Excluding A&G			Labor x/A&G
742				
743	Total Labor			Total Labor
744				
745	CIP			CIP
746				
747	NA			NA
748				
749				

## Production

Line No.	Item	Account/ID	Production Demand	Demand Related	Blank	Fuel & Energy	Energy Related	Blank
1	Production O&M							
2	Steam Production Operation							
3	Supervision & Engineering	500	\$	- \$		- \$	- \$	-
4	Fuel (Transportation & Handling)	501	\$	- \$		- \$	- \$	-
5	Steam Power Fuel - Gas	50110	\$	- \$		- \$	- \$	-
6	Steam Power Fuel - Oil	50120	\$	- \$		- \$	- \$	-
7	Steam Power Fuel - Coal	50130	\$	- \$		- \$	- \$	-
8	Steam Expense	502	\$	- \$		- \$	- \$	-
9	Electric Expense	505	\$	- \$		- \$	- \$	-
10	Miscellaneous	506	\$	- \$		- \$	- \$	-
11	Rent	507	\$	- \$		- \$	- \$	-
12	Subtotal Steam Production Opeation		\$	- \$		- \$	- \$	-
13								
14	Steam Production Maintenance							
15	Supervision & Engineering	510	\$	- \$		- \$	- \$	-
16	Structures	511	\$	- \$		- \$	- \$	-
17	Boilers	512	\$	- \$		- \$	- \$	-
18	Electric Plant	513	\$	- \$		- \$	- \$	-
19	Miscellaneous Labor	515	\$	- \$		- \$	- \$	-
20	Subtotal Steam Production Maintenance		\$	- \$		- \$	- \$	-
21								
22	Nuclear Production Operation							
23	Supervision & Engineering	517	\$	- \$		- \$	- \$	-
24	Nuclear Fuel Expense	518	\$	- \$		- \$	- \$	-
25	Electric Expense - Turbine Generators	523	\$	- \$		- \$	- \$	-
26	Reserved	NA	\$	- \$		- \$	- \$	-
27	Miscellaneous Power Expenses	524	\$	321,200 \$		- \$	- \$	-
28	Reserved	NA	\$	- \$		- \$	- \$	-
29	Subtotal Nuclear Production Operation		\$	321,200 \$		- \$	- \$	-
30								
31	Nuclear Production Maintenance							
32	Supervision & Engineering	528	\$	- \$		- \$	- \$	-
33	Reserved	NA	\$	- \$		- \$	- \$	-
34	Reserved	NA	\$	- \$		- \$	- \$	-
35	Reserved	NA	\$	- \$		- \$	- \$	-
36	Miscellaneous Plant	530	\$	541,428 \$		- \$	- \$	-
37	Subtotal Nuclear Production Maintenance		\$	541,428 \$		- \$	- \$	-
38								
39	Combined Cycle Operation							
40	Supervision & Engineering	NA	\$	- \$		- \$	- \$	-
41	Fuel	NA	\$	- \$		- \$	- \$	-
42	Combined Cycle Fuel - Gas	NA	\$	- \$		- \$	- \$	-
43	Combined Cycle Fuel - Oil	NA	\$	- \$		- \$	- \$	-
44	Generation Expense	NA	\$	- \$		- \$	- \$	-
45	Miscellaneous	NA	\$	- \$		- \$	- \$	-
46	Subtotal Combined Cycle Operation		\$	- \$		- \$	- \$	-
47								
48	Combined Cycle Maintenance							
49	Supervision & Engineering	NA	\$	- \$		- \$	- \$	-
50	Structures	NA	\$	- \$		- \$	- \$	-
51	Electric Plant	NA	\$	- \$		- \$	- \$	-
52	Miscellaneous Plant	NA	\$	- \$		- \$	- \$	-
53	Subtotal Combined Cycle Maintenance		\$	- \$		- \$	- \$	-
54								
55	Other Production							
56	Intermountain Power (take or pay)	546	\$	3,304,682 \$		- \$	6,598,107 \$	-
57	Fuel Expense	547	\$	- \$		- \$	19,294,411 \$	-
58	Hoover (take or pay)	548	\$	309,339 \$		- \$	617,624 \$	-
59	Misc. Other Power Generation	549	\$	- \$		- \$	- \$	-
60	Palo Verde Power (take or pay)	550	\$	1,578,586 \$		- \$	3,151,794 \$	-
61	Deseret Power (take or pay)	552	\$	- \$		- \$	- \$	-
62	Maint/Generating & Elec. Equip.	553	\$	4,228,576 \$		- \$	- \$	-
63	System Load Control	556	\$	3,650,747 \$		- \$	- \$	-
64	Other Expenditures	557	\$	14,617,013 \$		- \$	- \$	-
65	Purchased Power	555	\$	- \$		- \$	119,746,439 \$	-
66	Purchased Power - Energy Direct Assignment	55501	\$	- \$		- \$	- \$	-
67	Subtotal Other Production		\$	27,688,942 \$		- \$	149,408,375 \$	-
68								
69	Total Production O&M		\$	28,551,571 \$		- \$	149,408,375 \$	-
70								
71	Fuel & Purchased Power		\$	5,192,606 \$		- \$	149,408,375 \$	-
72								
73	Total Production O&M less Fuel & Purchased Power		\$	23,358,965 \$		- \$	- \$	-
74								
75	Transmission O&M							
76	Transmission Operation							
77	Supervision & Engineering	560	\$	- \$		- \$	- \$	-
78	Load Dispatch	561	\$	- \$		- \$	- \$	-



## Production

Line No.	Item	Account/ID	Production Demand	Demand Related	Blank	Fuel & Energy	Energy Related	Blank
104	Operation Maintenance and Engineering	580	\$	- \$	- \$	- \$	- \$	-
105	Load Dispatch	581	\$	- \$	- \$	- \$	- \$	-
106	Station Equipment	582	\$	- \$	- \$	- \$	- \$	-
107	Overhead Lines	583	\$	- \$	- \$	- \$	- \$	-
108	Underground Lines	584	\$	- \$	- \$	- \$	- \$	-
109	Street Lighting & Signal Expenses	585	\$	- \$	- \$	- \$	- \$	-
110	Metering	586	\$	- \$	- \$	- \$	- \$	-
111	Customer Installations	587	\$	- \$	- \$	- \$	- \$	-
112	Miscellaneous	588	\$	- \$	- \$	- \$	- \$	-
113	Rents	589	\$	- \$	- \$	- \$	- \$	-
114	Subtotal Distribution Operations		\$	- \$	- \$	- \$	- \$	-
115								
116	Distribution Maintenance							
117	Supervision	590	\$	- \$	- \$	- \$	- \$	-
118	Structures	591	\$	- \$	- \$	- \$	- \$	-
119	Station Equipment	592	\$	- \$	- \$	- \$	- \$	-
120	Overhead Lines	593	\$	- \$	- \$	- \$	- \$	-
121	Underground Lines	594	\$	- \$	- \$	- \$	- \$	-
122	Transformers	595	\$	- \$	- \$	- \$	- \$	-
123	Street Lighting & Signals	596	\$	- \$	- \$	- \$	- \$	-
124	Metering	597	\$	- \$	- \$	- \$	- \$	-
125	Miscellaneous	598	\$	- \$	- \$	- \$	- \$	-
126	Subtotal Distribution Maintenance		\$	- \$	- \$	- \$	- \$	-
127								
128	Total Distribution O&M		\$	- \$	- \$	- \$	- \$	-
129								
130	Customer O&M							
131	Customer Accounting Expense							
132	Supervision	901	\$	- \$	- \$	- \$	- \$	-
133	Meter Reading	902	\$	- \$	- \$	- \$	- \$	-
134	Customer Records and Collection Expenses	903	\$	- \$	- \$	- \$	- \$	-
135	Reserved	NA	\$	- \$	- \$	- \$	- \$	-
136	Uncollectible Accounts	904	\$	- \$	- \$	- \$	- \$	-
137	Miscellaneous	905	\$	- \$	- \$	- \$	- \$	-
138	Subtotal Customer Accounting Expense		\$	- \$	- \$	- \$	- \$	-
139								
140	Other Customer Costs							
141	Supervision	907	\$	- \$	- \$	- \$	- \$	-
142	Customer Assistance	908	\$	- \$	- \$	- \$	- \$	-
143	Advertisement	909	\$	- \$	- \$	- \$	- \$	-
144	Miscellaneous	910	\$	- \$	- \$	- \$	- \$	-
145	Subtotal Other Customer Costs		\$	- \$	- \$	- \$	- \$	-
146								
147	Sales Expense							
148	Sales Expense - Supervision	911	\$	- \$	- \$	- \$	- \$	-
149	Demonstrations & Selling	912	\$	- \$	- \$	- \$	- \$	-
150	Advertising Expenses	913	\$	- \$	- \$	- \$	- \$	-
151	Miscellaneous Sales Expense	916	\$	- \$	- \$	- \$	- \$	-
152	Subtotal Sales Expense		\$	- \$	- \$	- \$	- \$	-
153								
154	Total Customer O&M		\$	- \$	- \$	- \$	- \$	-
155								
156	Administrative & General Expense							
157	Administrative Salaries & Misc. Labor	920	\$	3,488,734	\$	- \$	- \$	-
158	Office Supplies & Expense	921	\$	260,756	\$	- \$	- \$	-
159	Interdepartmental Charges	922	\$	(6,248,053)	\$	- \$	- \$	-
160	Outside Services	923	\$	2,246,125	\$	- \$	- \$	-
161	Property Insurance	924	\$	-	\$	- \$	- \$	-
162	Injuries and Damages	925	\$	-	\$	- \$	- \$	-
163	Employee Pensions and Benefits	926	\$	5,176,576	\$	- \$	- \$	-
164	Franchise Requirements	927	\$	-	\$	- \$	- \$	-
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$	3,949	\$	- \$	- \$	-
166	General Advertising Expense	930	\$	774	\$	- \$	- \$	-
167	Rents	931	\$	970,104	\$	- \$	- \$	-
168	Miscellaneous General Expenses	933	\$	1,273,426	\$	- \$	- \$	-
169	Maintenance of General Plant	932	\$	53,788	\$	- \$	- \$	-
170	Duplicate Charges - Credit	929	\$	-	\$	- \$	- \$	-
171	Subtotal Administrative & General Expense		\$	7,226,180	\$	- \$	- \$	-
172								
173	Miscellaneous and Clearing Accounts							
174	General Government Charges	701	\$	10,541,865	\$	- \$	- \$	-
175	Expenses Transferred from Electric	702	\$	3,111,947	\$	- \$	- \$	-
176	IDI Utility Charges	703	\$	27,625	\$	- \$	- \$	-
177	Removal Expenses	704	\$	-	\$	- \$	- \$	-
178	Taxes	707	\$	-	\$	- \$	- \$	-
179	Stores Expenses	781	\$	-	\$	- \$	- \$	-
180	Transportation Expenses	782	\$	396,414	\$	- \$	- \$	-
181	Tool and Shop Expenses	783	\$	(341,930)	\$	- \$	- \$	-
182	Insurance	788	\$	261,921	\$	- \$	- \$	-
183	Non-Operating Expenses	790	\$	-	\$	- \$	- \$	-
184	Subtotal Miscellaneous and Clearing Accounts		\$	13,997,842	\$	- \$	- \$	-
185								
186	Total O&M Expense		\$	49,775,593	\$	- \$	149,408,375	\$
187								
188	Total O&M Expense less Purchased Power		\$	44,582,987	\$	- \$	- \$	-
189								
190	Additional Expenses & Deductions							
191	Debt Service							
192	Generation		\$	18,746,160	\$	- \$	- \$	-
193	Transmission		\$	-	\$	- \$	- \$	-
194	Distribution		\$	-	\$	- \$	- \$	-
195	Customer		\$	-	\$	- \$	- \$	-
196	New Debt		\$	23,996	\$	- \$	51,928	\$
197	Total Debt Service		\$	18,770,156	\$	- \$	51,928	\$
198								
199	Taxes and Transfer to General Fund							
200	General Fund Transfer		\$	9,274,815	\$	- \$	20,070,579	\$
201	Other		\$	-	\$	- \$	- \$	-
202	Other		\$	-	\$	- \$	- \$	-
203	Other		\$	-	\$	- \$	- \$	-
204	Subtotal Taxes and Transfer to General Fund		\$	9,274,815	\$	- \$	20,070,579	\$
205								
206	Capital Paid from Current Earnings							



## Production

Line No.	Item	Account/ID	Production Demand	Demand Related	Blank	Fuel & Energy	Energy Related	Blank
207	Production		\$ 5,570	\$	- \$		12,053 \$	-
208	Transmission		\$ -	\$	- \$		- \$	-
209	Distribution		\$ -	\$	- \$		- \$	-
210	Customer		\$ -	\$	- \$		- \$	-
211	Street Lighting Capital		\$ -	\$	- \$		- \$	-
212	NA		\$ -	\$	- \$		- \$	-
213	<b>Subtotal Capital Paid from Current Earnings</b>		\$ 5,570	\$	- \$		12,053 \$	-
214								
215	<b>Reserves - Additional Cash Requirements</b>		\$ 3,570,740	\$	- \$		- \$	-
216								
217	<b>Total Additional Expenses &amp; Deductions</b>		\$ 31,621,281			\$ 20,134,560		
218								
219	<b>Subtotal Revenue Requirement</b>		\$ 81,396,874			\$ 169,542,935		
220								
221	<b>Other Income</b>							
222	<b>Other Operating Revenue:</b>							
223	Uncollectibles		\$ -	\$	- \$		- \$	-
224	Diversion	344400	\$ -	\$	- \$		- \$	-
225	Service Connect Charges - Electric	344410	\$ -	\$	- \$		- \$	-
226	Misc Service Revenues - Electric	344491	\$ -	\$	- \$		- \$	-
227	Misc Operating Revenues - Electric	344492	\$ 5,545	\$	- \$		- \$	-
228	Corona Fees- Rev	344493	\$ -	\$	- \$		- \$	-
229	Cap and Trade Auction	344511	\$ -	\$	- \$		- \$	-
229	REC Sale	344523	\$ -	\$	- \$		- \$	-
230	RA Capacity Sale	344522	\$ 1,037,821	\$	- \$		- \$	-
231	Low Carbon Fuel Standard Credits	344514	\$ 363,010	\$	- \$		785,550	-
232	Non Energy Receipts ABC Admin OH	344513	\$ 30,026	\$	- \$		- \$	-
233	<b>Subtotal Other Operating Revenue</b>		\$ 1,436,402	\$	- \$		785,550 \$	-
234								
235	<b>Other Non-Operating Revenues (Expenses):</b>							
236	Gain (Loss) on retirement of utility plant		\$ -	\$	- \$		- \$	-
237	Interest Income		\$ -	\$	- \$		- \$	-
238	Corona Fees - Rev	344493	\$ -	\$	- \$		- \$	-
239	Misc. Settlement Reimbursement	344494	\$ -	\$	- \$		- \$	-
240	Late Payment Penalties	353400	\$ -	\$	- \$		- \$	-
241	Land and Building Rental	373100	\$ 1,673,787	\$	- \$		- \$	-
242	Other Property Rental	373120	\$ 42,843	\$	- \$		- \$	-
243	Pole Attachments	373125	\$ -	\$	- \$		- \$	-
244	Substation Operation & Maintenance	373126	\$ -	\$	- \$		- \$	-
245	Substation Leasing	373127	\$ -	\$	- \$		- \$	-
246	Communication Services	373128	\$ -	\$	- \$		- \$	-
247	CIS User Fee	373132	\$ -	\$	- \$		- \$	-
248	Refunds and Reimbursements	374000	\$ -	\$	- \$		- \$	-
249	Miscellaneous Receipts	374200	\$ 238,501	\$	- \$		- \$	-
250	Cash Over/Shortage	374207	\$ -	\$	- \$		- \$	-
251	Asset Forfeiture Revenue	374500	\$ -	\$	- \$		- \$	-
252	Bad Debt Recovery	374800	\$ -	\$	- \$		- \$	-
253	Settlement Recovery	374801	\$ -	\$	- \$		- \$	-
254	Settlement Recovery - SONGS	374802	\$ -	\$	- \$		- \$	-
255	Liquidated Damages	374810	\$ -	\$	- \$		- \$	-
256	Sale of Salvage Materials	380030	\$ 20,869	\$	- \$		- \$	-
257	Damage Claim Recoveries	380100	\$ -	\$	- \$		- \$	-
258	Operating Transfer from 650 Fund	985650	\$ -	\$	- \$		- \$	-
259	Utilization Charges	61250000	\$ -	\$	- \$		- \$	-
260	<b>Subtotal Other Non-Operating Revenue</b>		\$ 1,975,999	\$	- \$		- \$	-
261								
262	<b>Wholesale Sales</b>		\$ -	\$	- \$		- \$	-
263								
264	<b>Transmission Revenue</b>		\$ -	\$	- \$		- \$	-
265								
266	<b>Total Other Income</b>		\$ 3,412,401	\$	- \$		785,550 \$	-
267								
268	<b>Total Retail Revenue Requirement</b>		\$ 77,984,473	\$	- \$		168,757,386 \$	-
269								
270								
271								
272								
273								
274								
275								
276								
277								
278								
279								
280								
281								
282								
283	<b>PLANT IN SERVICE</b>							
284								
285	<b>Gross Plant in Service</b>							
286	<b>Intangible Plant</b>							
287	Organization	301	\$ -	\$	- \$		- \$	-
288	Franchises and Consents	302	\$ -	\$	- \$		- \$	-
289	Misc. Intangible Plant	303	\$ 8,151,448	\$	- \$		- \$	-
290	Misc. Computer Software	3030	\$ -	\$	- \$		- \$	-
291	<b>Subtotal Intangible Plant</b>		\$ 8,151,448	\$	- \$		- \$	-
292								
293	<b>Production Plant</b>							
294	<b>Steam Production</b>							
295	Land and Land Rights	310	\$ 17,142	\$	- \$		- \$	-
296	Structures & Improvements	311	\$ -	\$	- \$		- \$	-
297	Boiler Plant Equipment	312	\$ -	\$	- \$		- \$	-
298	Engines and Engine Generators	313	\$ -	\$	- \$		- \$	-
299	Turbo-Generator Units	314	\$ -	\$	- \$		- \$	-
300	Accessory Electric Equipment	315	\$ -	\$	- \$		- \$	-
301	Misc. Power Plant Equipment	316	\$ -	\$	- \$		- \$	-
302	<b>Subtotal Steam Production</b>		\$ 17,142	\$	- \$		- \$	-
303								
304	<b>Hydraulic Production</b>							
305	Land and Land Rights	330	\$ -	\$	- \$		- \$	-
306	Structures & Improvements	331	\$ -	\$	- \$		- \$	-
307	Reservoirs, Dams and Water Ways	332	\$ -	\$	- \$		- \$	-
308	Water Wheel, Turbine and Generator	333	\$ -	\$	- \$		- \$	-



## Production

Line No.	Item	Account/ID	Production Demand	Demand Related	Blank	Fuel & Energy	Energy Related	Blank
309	Accessory Electric Equipment	334	\$	- \$	- \$	- \$	- \$	-
310	Misc. Power Plant Equipment	335	\$	- \$	- \$	- \$	- \$	-
311	Roads, Railroads and Bridges	336	\$	- \$	- \$	- \$	- \$	-
312	Subtotal Hydraulic Production		\$	- \$	- \$	- \$	- \$	-
313								
314	Combustion Turbine & Other Production							
315	Land and Land Rights	340	\$	1,038,596 \$	- \$	- \$	- \$	-
316	Structures & Improvements	341	\$	703,469 \$	- \$	- \$	- \$	-
317	Fuel Holders, Prod, & Acc.	342	\$	- \$	- \$	- \$	- \$	-
318	Prime Movers	343	\$	- \$	- \$	- \$	- \$	-
319	Generators & Other Production	344	\$	268,544,986 \$	- \$	- \$	- \$	-
320	Accessory Electric Equipment	345	\$	- \$	- \$	- \$	- \$	-
321	Misc. Production Plant	2000	\$	- \$	- \$	- \$	- \$	-
322	Subtotal Combustion Turbine & Other Production		\$	270,287,051 \$	- \$	- \$	- \$	-
323								
324	Total Production Plant		\$	278,455,641 \$	- \$	- \$	- \$	-
325								
326	Transmission Plant							
327	Land and Land Rights	350	\$	- \$	- \$	- \$	- \$	-
328	Reserved	351	\$	- \$	- \$	- \$	- \$	-
329	Structures & Improvements	352	\$	- \$	- \$	- \$	- \$	-
330	Station Equipment - System	353	\$	- \$	- \$	- \$	- \$	-
331	Towers and Fixtures	354	\$	- \$	- \$	- \$	- \$	-
332	Poles and Fixtures	355	\$	- \$	- \$	- \$	- \$	-
333	Overhead Conductor	356	\$	- \$	- \$	- \$	- \$	-
334	Underground Conductor	357	\$	- \$	- \$	- \$	- \$	-
335	Underground Conduit	358	\$	- \$	- \$	- \$	- \$	-
336	Misc. Transmission Plant	359	\$	- \$	- \$	- \$	- \$	-
337	Subtotal Transmission Plant		\$	- \$	- \$	- \$	- \$	-
338								
339	Distribution Plant							
340	Land and Land Rights	360	\$	- \$	- \$	- \$	- \$	-
341	Structures & Improvements	361	\$	- \$	- \$	- \$	- \$	-
342	Station Equipment	362	\$	- \$	- \$	- \$	- \$	-
343	Misc. Plant	363	\$	- \$	- \$	- \$	- \$	-
344	Towers and Fixtures	364	\$	- \$	- \$	- \$	- \$	-
345	Overhead Conductor	365	\$	- \$	- \$	- \$	- \$	-
346	Underground Conduit	366	\$	- \$	- \$	- \$	- \$	-
347	Underground Conductor	367	\$	- \$	- \$	- \$	- \$	-
348	Line Transformers	368	\$	- \$	- \$	- \$	- \$	-
349	Services	369	\$	- \$	- \$	- \$	- \$	-
350	Meters	370	\$	- \$	- \$	- \$	- \$	-
351	Inst. on Customer Premises	371	\$	- \$	- \$	- \$	- \$	-
352	Street Light / Signal System	373	\$	- \$	- \$	- \$	- \$	-
353	Total Distribution Plant		\$	- \$	- \$	- \$	- \$	-
354								
355	Subtotal Plant Before General		\$	278,455,641 \$	- \$	- \$	- \$	-
356								
357	General Plant							
358	Land and Land Rights	389	\$	2,027,929 \$	- \$	- \$	- \$	-
359	Structures & Improvements	390	\$	17,261,298 \$	- \$	- \$	- \$	-
360	Structures & Improvements - Other	3900	\$	- \$	- \$	- \$	- \$	-
361	Office Furniture & Equipment	391	\$	2,203,344 \$	- \$	- \$	- \$	-
362	Info System Computers	3910	\$	- \$	- \$	- \$	- \$	-
363	Transportation Equipment	392	\$	3,174,192 \$	- \$	- \$	- \$	-
364	Stores Equipment	393	\$	11,370 \$	- \$	- \$	- \$	-
365	Tools, Shop & Garage Equipment	394	\$	102,634 \$	- \$	- \$	- \$	-
366	Laboratory Equipment	395	\$	203,456 \$	- \$	- \$	- \$	-
367	Power Operated Equipment	396	\$	420,228 \$	- \$	- \$	- \$	-
368	Communication Equipment	397	\$	5,721,356 \$	- \$	- \$	- \$	-
369	Miscellaneous Equipment	398	\$	292,335 \$	- \$	- \$	- \$	-
370	Other Tangible Property	399	\$	4,731 \$	- \$	- \$	- \$	-
371	Subtotal General Plant		\$	31,422,873 \$	- \$	- \$	- \$	-
372								
373	Total Gross Plant in Service		\$	309,878,514 \$	- \$	- \$	- \$	-
374								
375								
376	Accumulated Depreciation							
377	Intangible Plant							
378	Organization	301	\$	- \$	- \$	- \$	- \$	-
379	Franchises and Consents	302	\$	- \$	- \$	- \$	- \$	-
380	Misc. Intangible Plant	303	\$	8,151,448 \$	- \$	- \$	- \$	-
381	Misc. Computer Software	3030	\$	- \$	- \$	- \$	- \$	-
382	Subtotal Intangible Plant		\$	8,151,448 \$	- \$	- \$	- \$	-
383								
384	Production Plant							
385	Steam Production							
386	Land and Land Rights	310	\$	- \$	- \$	- \$	- \$	-
387	Structures & Improvements	311	\$	- \$	- \$	- \$	- \$	-
388	Boiler Plant Equipment	312	\$	- \$	- \$	- \$	- \$	-
389	Engines and Engine Generators	313	\$	- \$	- \$	- \$	- \$	-
390	Turbo-Generator Units	314	\$	- \$	- \$	- \$	- \$	-
391	Accessory Electric Equipment	315	\$	- \$	- \$	- \$	- \$	-
392	Misc. Power Plant Equipment	316	\$	- \$	- \$	- \$	- \$	-
393	Subtotal Steam Production		\$	- \$	- \$	- \$	- \$	-
394								
395	Hydraulic Production							
396	Land and Land Rights	330	\$	- \$	- \$	- \$	- \$	-
397	Structures & Improvements	331	\$	- \$	- \$	- \$	- \$	-
398	Reservoirs, Dams and Water Ways	332	\$	- \$	- \$	- \$	- \$	-
399	Water Wheel, Turbine and Generator	333	\$	- \$	- \$	- \$	- \$	-
400	Accessory Electric Equipment	334	\$	- \$	- \$	- \$	- \$	-
401	Misc. Power Plant Equipment	335	\$	- \$	- \$	- \$	- \$	-
402	Roads, Railroads and Bridges	336	\$	- \$	- \$	- \$	- \$	-
403	Subtotal Hydraulic Production		\$	- \$	- \$	- \$	- \$	-
404								
405	Combustion Turbine & Other Production							
406	Land and Land Rights	340	\$	- \$	- \$	- \$	- \$	-
407	Structures & Improvements	341	\$	155,300 \$	- \$	- \$	- \$	-
408	Fuel Holders, Prod, & Acc.	342	\$	- \$	- \$	- \$	- \$	-
409	Prime Movers	343	\$	- \$	- \$	- \$	- \$	-
410	Generators & Other Production	344	\$	111,722,271 \$	- \$	- \$	- \$	-
411	Accessory Electric Equipment	345	\$	- \$	- \$	- \$	- \$	-





## Production

Line No.	Item	Account/ID	Production Demand	Demand Related	Blank	Fuel & Energy	Energy Related	Blank
412	Misc. Production Plant	2000	\$	- \$	- \$	- \$	- \$	-
413	Subtotal Combustion Turbine & Other Production		\$	111,877,570 \$	- \$	- \$	- \$	-
414								
415	Total Production Plant		\$	120,029,018 \$	- \$	- \$	- \$	-
416								
417	Transmission Plant							
418	Land and Land Rights	350	\$	- \$	- \$	- \$	- \$	-
419	Reserved	351	\$	- \$	- \$	- \$	- \$	-
420	Structures & Improvements	352	\$	- \$	- \$	- \$	- \$	-
421	Station Equipment - System	353	\$	- \$	- \$	- \$	- \$	-
422	Towers and Fixtures	354	\$	- \$	- \$	- \$	- \$	-
423	Poles and Fixtures	355	\$	- \$	- \$	- \$	- \$	-
424	Overhead Conductor	356	\$	- \$	- \$	- \$	- \$	-
425	Underground Conductor	357	\$	- \$	- \$	- \$	- \$	-
426	Underground Conduit	358	\$	- \$	- \$	- \$	- \$	-
427	Misc. Transmission Plant	359	\$	- \$	- \$	- \$	- \$	-
428	Subtotal Transmission Plant		\$	- \$	- \$	- \$	- \$	-
429								
430	Distribution Plant							
431	Land and Land Rights	360	\$	- \$	- \$	- \$	- \$	-
432	Structures & Improvements	361	\$	- \$	- \$	- \$	- \$	-
433	Station Equipment	362	\$	- \$	- \$	- \$	- \$	-
434	Misc. Plant	363	\$	- \$	- \$	- \$	- \$	-
435	Towers and Fixtures	364	\$	- \$	- \$	- \$	- \$	-
436	Overhead Conductor	365	\$	- \$	- \$	- \$	- \$	-
437	Underground Conduit	366	\$	- \$	- \$	- \$	- \$	-
438	Underground Conductor	367	\$	- \$	- \$	- \$	- \$	-
439	Line Transformers	368	\$	- \$	- \$	- \$	- \$	-
440	Services	369	\$	- \$	- \$	- \$	- \$	-
441	Meters	370	\$	- \$	- \$	- \$	- \$	-
442	Inst. on Customer Premises	371	\$	- \$	- \$	- \$	- \$	-
443	Street Light / Signal System	373	\$	- \$	- \$	- \$	- \$	-
444	Total Distribution Plant		\$	- \$	- \$	- \$	- \$	-
445								
446	Subtotal Plant Before General		\$	120,029,018 \$	- \$	- \$	- \$	-
447								
448	General Plant							
449	Land and Land Rights	389	\$	- \$	- \$	- \$	- \$	-
450	Structures & Improvements	390	\$	4,062,642 \$	- \$	- \$	- \$	-
451	Structures & Improvements - Other	3900	\$	- \$	- \$	- \$	- \$	-
452	Office Furniture & Equipment	391	\$	1,639,616 \$	- \$	- \$	- \$	-
453	Info System Computers	3910	\$	- \$	- \$	- \$	- \$	-
454	Transportation Equipment	392	\$	2,564,873 \$	- \$	- \$	- \$	-
455	Stores Equipment	393	\$	11,370 \$	- \$	- \$	- \$	-
456	Tools, Shop & Garage Equipment	394	\$	88,246 \$	- \$	- \$	- \$	-
457	Laboratory Equipment	395	\$	203,456 \$	- \$	- \$	- \$	-
458	Power Operated Equipment	396	\$	369,851 \$	- \$	- \$	- \$	-
459	Communication Equipment	397	\$	4,279,791 \$	- \$	- \$	- \$	-
460	Miscellaneous Equipment	398	\$	267,190 \$	- \$	- \$	- \$	-
461	Other Tangible Property	399	\$	1,577 \$	- \$	- \$	- \$	-
462	Subtotal General Plant		\$	13,488,612 \$	- \$	- \$	- \$	-
463								
464	Total Accumulated Depreciation		\$	133,517,631 \$	- \$	- \$	- \$	-
465								
466								
467	Net Plant in Service							
468	Intangible Plant							
469	Organization	301	\$	- \$	- \$	- \$	- \$	-
470	Franchises and Consents	302	\$	- \$	- \$	- \$	- \$	-
471	Misc. Intangible Plant	303	\$	4,817,894 \$	- \$	- \$	- \$	-
472	Misc. Computer Software	3030	\$	- \$	- \$	- \$	- \$	-
473	Subtotal Intangible Plant		\$	4,817,894 \$	- \$	- \$	- \$	-
474								
475	Production Plant							
476	Steam Production							
477	Land and Land Rights	310	\$	17,142 \$	- \$	- \$	- \$	-
478	Structures & Improvements	311	\$	- \$	- \$	- \$	- \$	-
479	Boiler Plant Equipment	312	\$	- \$	- \$	- \$	- \$	-
480	Engines and Engine Generators	313	\$	- \$	- \$	- \$	- \$	-
481	Turbo-Generator Units	314	\$	- \$	- \$	- \$	- \$	-
482	Accessory Electric Equipment	315	\$	- \$	- \$	- \$	- \$	-
483	Misc. Power Plant Equipment	316	\$	- \$	- \$	- \$	- \$	-
484	Subtotal Steam Production		\$	17,142 \$	- \$	- \$	- \$	-
485								
486	Hydraulic Production							
487	Land and Land Rights	330	\$	- \$	- \$	- \$	- \$	-
488	Structures & Improvements	331	\$	- \$	- \$	- \$	- \$	-
489	Reservoirs, Dams and Water Ways	332	\$	- \$	- \$	- \$	- \$	-
490	Water Wheel, Turbine and Generator	333	\$	- \$	- \$	- \$	- \$	-
491	Accessory Electric Equipment	334	\$	- \$	- \$	- \$	- \$	-
492	Misc. Power Plant Equipment	335	\$	- \$	- \$	- \$	- \$	-
493	Roads, Railroads and Bridges	336	\$	- \$	- \$	- \$	- \$	-
494	Subtotal Hydraulic Production		\$	- \$	- \$	- \$	- \$	-
495								
496	Combustion Turbine & Other Production							
497	Land and Land Rights	340	\$	1,038,596 \$	- \$	- \$	- \$	-
498	Structures & Improvements	341	\$	548,169 \$	- \$	- \$	- \$	-
499	Fuel Holders, Prod. & Acc.	342	\$	- \$	- \$	- \$	- \$	-
500	Prime Movers	343	\$	- \$	- \$	- \$	- \$	-
501	Generators & Other Production	344	\$	156,822,716 \$	- \$	- \$	- \$	-
502	Accessory Electric Equipment	345	\$	- \$	- \$	- \$	- \$	-
503	Misc. Production Plant	2000	\$	- \$	- \$	- \$	- \$	-
504	Subtotal Combustion Turbine & Other Production		\$	158,409,481 \$	- \$	- \$	- \$	-
505								
506	Total Production Plant		\$	163,244,517 \$	- \$	- \$	- \$	-
507								
508	Transmission Plant							
509	Land and Land Rights	350	\$	- \$	- \$	- \$	- \$	-
510	Reserved	351	\$	- \$	- \$	- \$	- \$	-
511	Structures & Improvements	352	\$	- \$	- \$	- \$	- \$	-
512	Station Equipment - System	353	\$	- \$	- \$	- \$	- \$	-
513	Towers and Fixtures	354	\$	- \$	- \$	- \$	- \$	-
514	Poles and Fixtures	355	\$	- \$	- \$	- \$	- \$	-
515	Overhead Conductor	356	\$	- \$	- \$	- \$	- \$	-



## Production

Line No.	Item	Account/ID	Production Demand	Demand Related	Blank	Fuel & Energy	Energy Related	Blank
516	Underground Conductor	357	\$	- \$	- \$	- \$	- \$	-
517	Underground Conduit	358	\$	- \$	- \$	- \$	- \$	-
518	Misc. Transmission Plant	359	\$	- \$	- \$	- \$	- \$	-
519	<b>Subtotal Transmission Plant</b>		\$	- \$	- \$	- \$	- \$	-
520								
521	<b>Distribution Plant</b>							
522	Land and Land Rights	360	\$	- \$	- \$	- \$	- \$	-
523	Structures & Improvements	361	\$	- \$	- \$	- \$	- \$	-
524	Station Equipment	362	\$	- \$	- \$	- \$	- \$	-
525	Misc. Plant	363	\$	- \$	- \$	- \$	- \$	-
526	Towers and Fixtures	364	\$	- \$	- \$	- \$	- \$	-
527	Overhead Conductor	365	\$	- \$	- \$	- \$	- \$	-
528	Underground Conduit	366	\$	- \$	- \$	- \$	- \$	-
529	Underground Conductor	367	\$	- \$	- \$	- \$	- \$	-
530	Line Transformers	368	\$	- \$	- \$	- \$	- \$	-
531	Services	369	\$	- \$	- \$	- \$	- \$	-
532	Meters	370	\$	- \$	- \$	- \$	- \$	-
533	Inst. on Customer Premises	371	\$	- \$	- \$	- \$	- \$	-
534	Street Light / Signal System	373	\$	- \$	- \$	- \$	- \$	-
535	<b>Total Distribution Plant</b>		\$	- \$	- \$	- \$	- \$	-
536								
537	<b>Subtotal Plant Before General</b>		\$	163,244,517	\$	- \$	- \$	-
538								
539	<b>General Plant</b>							
540	Land and Land Rights	389	\$	2,027,929	\$	- \$	- \$	-
541	Structures & Improvements	390	\$	13,198,656	\$	- \$	- \$	-
542	Structures & Improvements - Other	3900	\$	- \$	- \$	- \$	- \$	-
543	Office Furniture & Equipment	391	\$	563,728	\$	- \$	- \$	-
544	Info System Computers	3910	\$	- \$	- \$	- \$	- \$	-
545	Transportation Equipment	392	\$	609,319	\$	- \$	- \$	-
546	Stores Equipment	393	\$	- \$	- \$	- \$	- \$	-
547	Tools, Shop & Garage Equipment	394	\$	14,387	\$	- \$	- \$	-
548	Laboratory Equipment	395	\$	(0)	\$	- \$	- \$	-
549	Power Operated Equipment	396	\$	50,377	\$	- \$	- \$	-
550	Communication Equipment	397	\$	1,441,565	\$	- \$	- \$	-
551	Miscellaneous Equipment	398	\$	25,145	\$	- \$	- \$	-
552	Other Tangible Property	399	\$	3,154	\$	- \$	- \$	-
553	<b>Subtotal General Plant</b>		\$	17,934,260	\$	- \$	- \$	-
554								
555	<b>Total Net Plant in Service</b>		\$	181,178,777	\$	- \$	- \$	-
556								
557								
558	<b>Labor</b>							
559								
560	<b>Production Labor</b>							
561	<b>Steam Production Operation</b>							
562	Supervision & Engineering	\$	- \$	- \$	- \$	- \$	- \$	-
563	Fuel (Transportation & Handling)	\$	- \$	- \$	- \$	- \$	- \$	-
564	Steam Expense	\$	- \$	- \$	- \$	- \$	- \$	-
565	Electric Expense	\$	- \$	- \$	- \$	- \$	- \$	-
566	Miscellaneous	\$	- \$	- \$	- \$	- \$	- \$	-
567	Rent	\$	- \$	- \$	- \$	- \$	- \$	-
568	<b>Total Steam Production Operation</b>	\$	- \$	- \$	- \$	- \$	- \$	-
569								
570	<b>Steam Production Maintenance</b>							
571	Supervision & Engineering	\$	- \$	- \$	- \$	- \$	- \$	-
572	Structures	\$	- \$	- \$	- \$	- \$	- \$	-
573	Boilers	\$	- \$	- \$	- \$	- \$	- \$	-
574	Electric Plant	\$	- \$	- \$	- \$	- \$	- \$	-
575	Miscellaneous Labor	\$	- \$	- \$	- \$	- \$	- \$	-
576	<b>Total Steam Production Maintenance</b>	\$	- \$	- \$	- \$	- \$	- \$	-
577								
578	<b>Hydro Production Operation</b>							
579	Supervision & Engineering	\$	- \$	- \$	- \$	- \$	- \$	-
580	Water for Power	\$	- \$	- \$	- \$	- \$	- \$	-
581	Hydraulic Expense	\$	- \$	- \$	- \$	- \$	- \$	-
582	Electric Expense	\$	- \$	- \$	- \$	- \$	- \$	-
583	Miscellaneous	\$	- \$	- \$	- \$	- \$	- \$	-
584	Rent	\$	- \$	- \$	- \$	- \$	- \$	-
585	<b>Total Hydro Production Operation</b>	\$	- \$	- \$	- \$	- \$	- \$	-
586								
587	<b>Hydro Production Maintenance</b>							
588	Supervision & Engineering	\$	- \$	- \$	- \$	- \$	- \$	-
589	Structures	\$	- \$	- \$	- \$	- \$	- \$	-
590	Reservoirs & Dams	\$	- \$	- \$	- \$	- \$	- \$	-
591	Electric Plant	\$	- \$	- \$	- \$	- \$	- \$	-
592	Miscellaneous Plant	\$	- \$	- \$	- \$	- \$	- \$	-
593	<b>Total Hydro Production Maintenance</b>	\$	- \$	- \$	- \$	- \$	- \$	-
594								
595	<b>Combined Cycle Operation</b>							
596	Labor	\$	- \$	- \$	- \$	- \$	- \$	-
597	Fuel Handling	\$	- \$	- \$	- \$	- \$	- \$	-
598	Generation Expense	\$	- \$	- \$	- \$	- \$	- \$	-
599	Miscellaneous Plant	\$	- \$	- \$	- \$	- \$	- \$	-
600	<b>Total Combined Cycle Operation</b>	\$	- \$	- \$	- \$	- \$	- \$	-
601								
602	<b>Combined Cycle Maintenance</b>							
603	Supervision & Engineering	\$	- \$	- \$	- \$	- \$	- \$	-
604	Structures	\$	- \$	- \$	- \$	- \$	- \$	-
605	Electric Plant	\$	- \$	- \$	- \$	- \$	- \$	-
606	Miscellaneous Plant	\$	- \$	- \$	- \$	- \$	- \$	-
607	<b>Total Combined Cycle Maintenance</b>	\$	- \$	- \$	- \$	- \$	- \$	-
608								
609	<b>Other Production</b>							
610	RERC/Acorn Gen. Plant	6120130	\$	3,188,365	\$	- \$	- \$	-
611	Clearwater Generating Plant	6120140	\$	1,012,152	\$	- \$	- \$	-
612	PU Elec Power Supply Operations	6120000	\$	9,685,528	\$	- \$	- \$	-
613	<b>Total Other Production</b>		\$	13,886,044	\$	- \$	- \$	-
614								
615	<b>Total Production Labor</b>		\$	13,886,044	\$	- \$	- \$	-
616								
617	<b>Transmission Labor</b>							
618	<b>Transmission Operations</b>							
619	Supervision & Engineering	\$	- \$	- \$	- \$	- \$	- \$	-



## Production

Line No.	Item	Account/ID	Production Demand	Demand Related	Blank	Fuel & Energy	Energy Related	Blank
620	Load Dispatch		\$	- \$	- \$	- \$	- \$	-
621	Station Equipment		\$	- \$	- \$	- \$	- \$	-
622	Overhead Lines		\$	- \$	- \$	- \$	- \$	-
623	Underground Lines		\$	- \$	- \$	- \$	- \$	-
624	General Labor		\$	- \$	- \$	- \$	- \$	-
625	Miscellaneous		\$	- \$	- \$	- \$	- \$	-
626	Rents		\$	- \$	- \$	- \$	- \$	-
627	<b>Total Transmission Operations</b>		\$	- \$	- \$	- \$	- \$	-
628								
629	<b>Transmission Maintenance</b>							
630	Supervision & Engineering		\$	- \$	- \$	- \$	- \$	-
631	Structures		\$	- \$	- \$	- \$	- \$	-
632	Station Equipment		\$	- \$	- \$	- \$	- \$	-
633	Overhead Lines		\$	- \$	- \$	- \$	- \$	-
634	Underground Lines		\$	- \$	- \$	- \$	- \$	-
635	Miscellaneous		\$	- \$	- \$	- \$	- \$	-
636	<b>Total Transmission Maintenance</b>		\$	- \$	- \$	- \$	- \$	-
637								
638	<b>Wheeling</b>							
639	Wheeling		\$	- \$	- \$	- \$	- \$	-
640	Wheeling		\$	- \$	- \$	- \$	- \$	-
641	<b>Total Wheeling</b>		\$	- \$	- \$	- \$	- \$	-
642								
643	<b>Total Transmission Labor</b>		\$	- \$	- \$	- \$	- \$	-
644								
645	<b>Distribution Labor</b>							
646	<b>Distribution Operations</b>							
647	Electric Operations	6100000	\$	- \$	- \$	- \$	- \$	-
648	PU Electric Field Operations	6105000	\$	- \$	- \$	- \$	- \$	-
649	Energy Deliv. Engineering	6110000	\$	- \$	- \$	- \$	- \$	-
650	Customer Engineering-GIS	6115000	\$	- \$	- \$	- \$	- \$	-
651	Underground Lines		\$	- \$	- \$	- \$	- \$	-
652	Street Lighting		\$	- \$	- \$	- \$	- \$	-
653	Metering		\$	- \$	- \$	- \$	- \$	-
654	Customer Installations		\$	- \$	- \$	- \$	- \$	-
655	Miscellaneous		\$	- \$	- \$	- \$	- \$	-
656	Rents		\$	- \$	- \$	- \$	- \$	-
657	<b>Total Distribution Operations</b>		\$	- \$	- \$	- \$	- \$	-
658								
659	<b>Distribution Maintenance</b>							
660	Supervision & Engineering		\$	- \$	- \$	- \$	- \$	-
661	Structures		\$	- \$	- \$	- \$	- \$	-
662	Stations Equipment		\$	- \$	- \$	- \$	- \$	-
663	Overhead Lines		\$	- \$	- \$	- \$	- \$	-
664	Underground Lines		\$	- \$	- \$	- \$	- \$	-
665	Transformers		\$	- \$	- \$	- \$	- \$	-
666	Street Lighting		\$	- \$	- \$	- \$	- \$	-
667	Metering		\$	- \$	- \$	- \$	- \$	-
668	Miscellaneous		\$	- \$	- \$	- \$	- \$	-
669	<b>Total Distribution Maintenance</b>		\$	- \$	- \$	- \$	- \$	-
670								
671	<b>Total Distribution Labor</b>		\$	- \$	- \$	- \$	- \$	-
672								
673	<b>Customer Labor</b>							
674	<b>Customer Accounting Expense</b>							
675	Pub Util Business Support	6004000	\$	- \$	- \$	- \$	- \$	-
676	Pub Util Admin-Utility Billing	6005000	\$	- \$	- \$	- \$	- \$	-
677	Pub Util Admin-Customer Service	6015000	\$	- \$	- \$	- \$	- \$	-
678	Pub Util Admin-Marketing Service	6020000	\$	- \$	- \$	- \$	- \$	-
679	Miscellaneous		\$	- \$	- \$	- \$	- \$	-
680	<b>Total Customer Accounting Expense</b>		\$	- \$	- \$	- \$	- \$	-
681								
682	<b>Customer Service Expense</b>							
683	Customer Engineering-GIS		\$	- \$	- \$	- \$	- \$	-
684	Customer Assistance		\$	- \$	- \$	- \$	- \$	-
685	Advertisement / Marketing		\$	- \$	- \$	- \$	- \$	-
686	Miscellaneous		\$	- \$	- \$	- \$	- \$	-
687	<b>Total Customer Service Expense</b>		\$	- \$	- \$	- \$	- \$	-
688								
689	<b>Sales Expense</b>							
690	Sales Expense		\$	- \$	- \$	- \$	- \$	-
691	Demonstrations & Selling		\$	- \$	- \$	- \$	- \$	-
692	Miscellaneous Sales Expense		\$	- \$	- \$	- \$	- \$	-
693	<b>Total Sales Expense</b>		\$	- \$	- \$	- \$	- \$	-
694								
695	<b>Total Customer Labor</b>		\$	- \$	- \$	- \$	- \$	-
696								
697	<b>Total Labor Expense excluding A&amp;G</b>		\$	13,886,044	\$	- \$	- \$	-
698								
699	<b>Administrative &amp; General Labor</b>							
700	Pub Util Admin-Management Services	6000000	\$	1,998,637	\$	- \$	- \$	-
701	Pub Util Admin-Field Services	6010000	\$	- \$	- \$	- \$	- \$	-
702	Legislative & Regulator Risk	6025000	\$	85,996	\$	- \$	- \$	-
703	Outside Services		\$	- \$	- \$	- \$	- \$	-
704	Property Insurance		\$	- \$	- \$	- \$	- \$	-
705	Injuries and Damages		\$	- \$	- \$	- \$	- \$	-
706	Electric Utility Communication Labor		\$	- \$	- \$	- \$	- \$	-
707	Miscellaneous		\$	- \$	- \$	- \$	- \$	-
708	Rents		\$	- \$	- \$	- \$	- \$	-
709	Transportation Pool General Labor		\$	- \$	- \$	- \$	- \$	-
710	Maintenance of General Plant		\$	- \$	- \$	- \$	- \$	-
711	N/A		\$	- \$	- \$	- \$	- \$	-
712	<b>Total Administrative &amp; General Labor</b>		\$	2,084,634	\$	-	-	-
713								
714	<b>Total Labor Expense</b>		\$	15,970,678	\$	- \$	- \$	-
715								
716	<b>Allocation Factors</b>							
717								
718				1	0	0	0	0
719	<b>Baseload</b>			100%	0%	0%	0%	0%
720				0	0	1	0	0
721	<b>Fuel &amp; Energy</b>			0%	0%	100%	0%	0%
722				0	0	0	0	0



Production

Line		Demand Related		Energy Related	
No.	Item	Account/ID	Production Demand	Blank	Blank
723	Direct Assign		0%		0%
724		\$	53,805,363.08	\$ -	107,427,454.77
725	Purchased Power - WP-7A		33%	0%	67%
726		\$	77,984,473	\$ -	168,757,386
727	Revenue Requirement		32%	0%	68%
728		\$	278,455,641	\$ -	-
729	Gross Plant w/o General		100%	0%	0%
730		\$	31,422,873	\$ -	-
731	Gross General Plant		100%	0%	0%
732			0	0	0
733	Gross Steam Plant		0%	0%	0%
734			0	0	0
735	Gross CT Plant		0%	0%	0%
736		\$	309,878,514	\$ -	-
737	Total Gross Plant		100%	0%	0%
738		\$	181,178,777	\$ -	-
739	Total Net Plant		100%	0%	0%
740		\$	13,886,044	\$ -	-
741	Labor Excluding A&G		100%	0%	0%
742		\$	15,970,678	\$ -	-
743	Total Labor		100%	0%	0%
744		\$	5,570	\$ -	12,053
745	CIP		32%	0%	68%
746			0	0	0
747	NA		0%	0%	0%
748					
749					

102	Distribution O&M	OK	OK
103	Distribution Operations	OK	OK



## Production

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
104	Operation Maintenance and Engineering	580	\$	- \$	- \$	-	OK	OK
105	Load Dispatch	581	\$	- \$	- \$	-	OK	OK
106	Station Equipment	582	\$	- \$	- \$	-	OK	OK
107	Overhead Lines	583	\$	- \$	- \$	-	OK	OK
108	Underground Lines	584	\$	- \$	- \$	-	OK	OK
109	Street Lighting & Signal Expenses	585	\$	- \$	- \$	-	OK	OK
110	Metering	586	\$	- \$	- \$	-	OK	OK
111	Customer Installations	587	\$	- \$	- \$	-	OK	OK
112	Miscellaneous	588	\$	- \$	- \$	-	OK	OK
113	Rents	589	\$	- \$	- \$	-	OK	OK
114	Subtotal Distribution Operations		\$	- \$	- \$	-	OK	OK
115								
116	Distribution Maintenance						OK	OK
117	Supervision	590	\$	- \$	- \$	-	OK	OK
118	Structures	591	\$	- \$	- \$	-	OK	OK
119	Station Equipment	592	\$	- \$	- \$	-	OK	OK
120	Overhead Lines	593	\$	- \$	- \$	-	OK	OK
121	Underground Lines	594	\$	- \$	- \$	-	OK	OK
122	Transformers	595	\$	- \$	- \$	-	OK	OK
123	Street Lighting & Signals	596	\$	- \$	- \$	-	OK	OK
124	Metering	597	\$	- \$	- \$	-	OK	OK
125	Miscellaneous	598	\$	- \$	- \$	-	OK	OK
126	Subtotal Distribution Maintenance		\$	- \$	- \$	-	OK	OK
127								
128	Total Distribution O&M		\$	- \$	- \$	-	OK	OK
129								
130	Customer O&M						OK	OK
131	Customer Accounting Expense						OK	OK
132	Supervision	901	\$	- \$	- \$	-	OK	OK
133	Meter Reading	902	\$	- \$	- \$	-	OK	OK
134	Customer Records and Collection Expenses	903	\$	- \$	- \$	-	OK	OK
135	Reserved	NA	\$	- \$	- \$	-	OK	OK
136	Uncollectible Accounts	904	\$	- \$	- \$	-	OK	OK
137	Miscellaneous	905	\$	- \$	- \$	-	OK	OK
138	Subtotal Customer Accounting Expense		\$	- \$	- \$	-	OK	OK
139								
140	Other Customer Costs						OK	OK
141	Supervision	907	\$	- \$	- \$	-	OK	OK
142	Customer Assistance	908	\$	- \$	- \$	-	OK	OK
143	Advertisement	909	\$	- \$	- \$	-	OK	OK
144	Miscellaneous	910	\$	- \$	- \$	-	OK	OK
145	Subtotal Other Customer Costs		\$	- \$	- \$	-	OK	OK
146								
147	Sales Expense						OK	OK
148	Sales Expense - Supervision	911	\$	- \$	- \$	-	OK	OK
149	Demonstrations & Selling	912	\$	- \$	- \$	-	OK	OK
150	Advertising Expenses	913	\$	- \$	- \$	-	OK	OK
151	Miscellaneous Sales Expense	916	\$	- \$	- \$	-	OK	OK
152	Subtotal Sales Expense		\$	- \$	- \$	-	OK	OK
153								
154	Total Customer O&M		\$	- \$	- \$	-	OK	OK
155								
156	Administrative & General Expense						OK	OK
157	Administrative Salaries & Misc. Labor	920	\$	- \$	- \$	3,488,734	OK	OK
158	Office Supplies & Expense	921	\$	- \$	- \$	260,756	OK	OK
159	Interdepartmental Charges	922	\$	- \$	- \$	(6,248,053)	OK	OK
160	Outside Services	923	\$	- \$	- \$	2,246,125	OK	OK
161	Property Insurance	924	\$	- \$	- \$	-	OK	OK
162	Injuries and Damages	925	\$	- \$	- \$	-	OK	OK
163	Employee Pensions and Benefits	926	\$	- \$	- \$	5,176,576	OK	OK
164	Franchise Requirements	927	\$	- \$	- \$	-	OK	OK
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$	- \$	- \$	3,949	OK	OK
166	General Advertising Expense	930	\$	- \$	- \$	774	OK	OK
167	Rents	931	\$	- \$	- \$	970,104	OK	OK
168	Miscellaneous General Expenses	933	\$	- \$	- \$	1,273,426	OK	OK
169	Maintenance of General Plant	932	\$	- \$	- \$	53,788	OK	OK
170	Duplicate Charges - Credit	929	\$	- \$	- \$	-	OK	OK
171	Subtotal Administrative & General Expense		\$	- \$	- \$	7,226,180	OK	OK
172								
173	Miscellaneous and Clearing Accounts						OK	OK
174	General Government Charges	701	\$	- \$	- \$	10,541,865	OK	OK
175	Expenses Transferred from Electric	702	\$	- \$	- \$	3,111,947	OK	OK
176	IDI Utility Charges	703	\$	- \$	- \$	27,625	OK	OK
177	Removal Expenses	704	\$	- \$	- \$	-	OK	OK
178	Taxes	707	\$	- \$	- \$	-	OK	OK
179	Stores Expenses	781	\$	- \$	- \$	-	OK	OK
180	Transportation Expenses	782	\$	- \$	- \$	396,414	OK	OK
181	Tool and Shop Expenses	783	\$	- \$	- \$	(341,930)	OK	OK
182	Insurance	788	\$	- \$	- \$	261,921	OK	OK
183	Non-Operating Expenses	790	\$	- \$	- \$	-	OK	OK
184	Subtotal Miscellaneous and Clearing Accounts		\$	- \$	- \$	13,997,842	OK	OK
185								
186	Total O&M Expense		\$	- \$	- \$	199,183,968	OK	OK
187								
188	Total O&M Expense less Purchased Power		\$	- \$	- \$	44,582,987	OK	OK
189								
190	Additional Expenses & Deductions						OK	OK
191	Debt Service						OK	OK
192	Generation		\$	- \$	- \$	18,746,160	OK	OK
193	Transmission		\$	- \$	- \$	-	OK	OK
194	Distribution		\$	- \$	- \$	-	OK	OK
195	Customer		\$	- \$	- \$	-	OK	OK
196	New Debt		\$	- \$	- \$	75,924	OK	OK
197	Total Debt Service		\$	- \$	- \$	18,822,084	OK	OK
198								
199	Taxes and Transfer to General Fund						OK	OK
200	General Fund Transfer		\$	- \$	- \$	29,345,394	OK	OK
201	Other		\$	- \$	- \$	-	OK	OK
202	Other		\$	- \$	- \$	-	OK	OK
203	Other		\$	- \$	- \$	-	OK	OK
204	Subtotal Taxes and Transfer to General Fund		\$	- \$	- \$	29,345,394	OK	OK
205								
206	Capital Paid from Current Earnings						OK	OK



## Production

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
207	Production		\$ -	\$ -	\$ -	17,623	OK	OK
208	Transmission		\$ -	\$ -	\$ -	-	OK	OK
209	Distribution		\$ -	\$ -	\$ -	-	OK	OK
210	Customer		\$ -	\$ -	\$ -	-	OK	OK
211	Street Lighting Capital		\$ -	\$ -	\$ -	-	OK	OK
212	NA		\$ -	\$ -	\$ -	-	OK	OK
213	<b>Subtotal Capital Paid from Current Earnings</b>		\$ -	\$ -	\$ -	17,623	OK	OK
214								
215	<b>Reserves - Additional Cash Requirements</b>		\$ -	\$ -	\$ -	3,570,740	OK	OK
216								
217	<b>Total Additional Expenses &amp; Deductions</b>		\$ -	-	\$ -	51,755,842	OK	OK
218								
219	<b>Subtotal Revenue Requirement</b>		\$ -	-	\$ -	250,939,809	OK	OK
220								
221	<b>Other Income</b>						OK	OK
222	<b>Other Operating Revenue:</b>						OK	OK
223	Uncollectibles		\$ -	\$ -	\$ -	-	OK	OK
224	Diversion	344400	\$ -	\$ -	\$ -	-	OK	OK
225	Service Connect Charges - Electric	344410	\$ -	\$ -	\$ -	-	OK	OK
226	Misc Service Revenues - Electric	344491	\$ -	\$ -	\$ -	-	OK	OK
227	Misc Operating Revenues - Electric	344492	\$ -	\$ -	\$ -	5,545	OK	OK
228	Corona Fees- Rev	344493	\$ -	\$ -	\$ -	-	OK	OK
229	Cap and Trade Auction	344511	\$ -	\$ -	\$ -	-	OK	OK
229	REC Sale	344523	\$ -	\$ -	\$ -	-	OK	OK
230	RA Capacity Sale	344522	\$ -	\$ -	\$ -	1,037,821	OK	OK
231	Low Carbon Fuel Standard Credits	344514	\$ -	\$ -	\$ -	1,148,560	OK	OK
232	Non Energy Receipts ABC Admin OH	344513	\$ -	\$ -	\$ -	30,026	OK	OK
233	<b>Subtotal Other Operating Revenue</b>		\$ -	\$ -	\$ -	2,221,952	OK	OK
234								
235	<b>Other Non-Operating Revenues (Expenses):</b>							OK
236	Gain (Loss) on retirement of utility plant		\$ -	\$ -	\$ -	-	OK	OK
237	Interest Income		\$ -	\$ -	\$ -	-	OK	OK
238	Corona Fees - Rev	344493	\$ -	\$ -	\$ -	-	OK	OK
239	Misc. Settlement Reimbursement	344494	\$ -	\$ -	\$ -	-	OK	OK
240	Late Payment Penalties	353400	\$ -	\$ -	\$ -	-	OK	OK
241	Land and Building Rental	373100	\$ -	\$ -	\$ -	1,673,787	OK	OK
242	Other Property Rental	373120	\$ -	\$ -	\$ -	42,843	OK	OK
243	Pole Attachments	373125	\$ -	\$ -	\$ -	-	OK	OK
244	Substation Operation & Maintenance	373126	\$ -	\$ -	\$ -	-	OK	OK
245	Substation Leasing	373127	\$ -	\$ -	\$ -	-	OK	OK
246	Communication Services	373128	\$ -	\$ -	\$ -	-	OK	OK
247	CIS User Fee	373132	\$ -	\$ -	\$ -	-	OK	OK
248	Refunds and Reimbursements	374000	\$ -	\$ -	\$ -	-	OK	OK
249	Miscellaneous Receipts	374200	\$ -	\$ -	\$ -	238,501	OK	OK
250	Cash Over/Shortage	374207	\$ -	\$ -	\$ -	-	OK	OK
251	Asset Forfeiture Revenue	374500	\$ -	\$ -	\$ -	-	OK	OK
252	Bad Debt Recovery	374800	\$ -	\$ -	\$ -	-	OK	OK
253	Settlement Recovery	374801	\$ -	\$ -	\$ -	-	OK	OK
254	Settlement Recovery - SONGS	374802	\$ -	\$ -	\$ -	-	OK	OK
255	Liquidated Damages	374810	\$ -	\$ -	\$ -	-	OK	OK
256	Sale of Salvage Materials	380030	\$ -	\$ -	\$ -	20,869	OK	OK
257	Damage Claim Recoveries	380100	\$ -	\$ -	\$ -	-	OK	OK
258	Operating Transfer from 650 Fund	985650	\$ -	\$ -	\$ -	-	OK	OK
259	Utilization Charges	61250000	\$ -	\$ -	\$ -	-	OK	OK
260	<b>Subtotal Other Non-Operating Revenue</b>		\$ -	\$ -	\$ -	1,975,999	OK	OK
261								
262	<b>Wholesale Sales</b>		\$ -	\$ -	\$ -	-	OK	OK
263								
264	<b>Transmission Revenue</b>		\$ -	\$ -	\$ -	-	OK	OK
265								
266	<b>Total Other Income</b>		\$ -	\$ -	\$ -	4,197,951	OK	OK
267								
268	<b>Total Retail Revenue Requirement</b>		\$ -	\$ -	\$ -	246,741,858	OK	OK
269								
270								
271								
272								
273								
274								
275								
276								
277								
278								
279								
280								
281								
282								
283	<b>PLANT IN SERVICE</b>						OK	OK
284								
285	<b>Gross Plant in Service</b>						OK	OK
286	<b>Intangible Plant</b>						OK	OK
287	Organization	301	\$ -	\$ -	\$ -	-	OK	OK
288	Franchises and Consents	302	\$ -	\$ -	\$ -	-	OK	OK
289	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	8,151,448	OK	OK
290	Misc. Computer Software	3030	\$ -	\$ -	\$ -	-	OK	OK
291	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	8,151,448	OK	OK
292								
293	<b>Production Plant</b>						OK	OK
294	<b>Steam Production</b>						OK	OK
295	Land and Land Rights	310	\$ -	\$ -	\$ -	17,142	OK	OK
296	Structures & Improvements	311	\$ -	\$ -	\$ -	-	OK	OK
297	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	-	OK	OK
298	Engines and Engine Generators	313	\$ -	\$ -	\$ -	-	OK	OK
299	Turbo-Generator Units	314	\$ -	\$ -	\$ -	-	OK	OK
300	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	-	OK	OK
301	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	-	OK	OK
302	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	17,142	OK	OK
303								
304	<b>Hydraulic Production</b>						OK	OK
305	Land and Land Rights	330	\$ -	\$ -	\$ -	-	OK	OK
306	Structures & Improvements	331	\$ -	\$ -	\$ -	-	OK	OK
307	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	-	OK	OK
308	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	-	OK	OK



## Production

Line No.	Item	Account/ID	Direct Assignment	Blank	Total	Check OK	Check OK
309	Accessory Electric Equipment	334	\$ -	\$ -	-	OK	OK
310	Misc. Power Plant Equipment	335	\$ -	\$ -	-	OK	OK
311	Roads, Railroads and Bridges	336	\$ -	\$ -	-	OK	OK
312	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	-	OK	OK
313							
314	<b>Combustion Turbine &amp; Other Production</b>					OK	OK
315	Land and Land Rights	340	\$ -	\$ -	1,038,596	OK	OK
316	Structures & Improvements	341	\$ -	\$ -	703,469	OK	OK
317	Fuel Holders, Prod. & Acc.	342	\$ -	\$ -	-	OK	OK
318	Prime Movers	343	\$ -	\$ -	-	OK	OK
319	Generators & Other Production	344	\$ -	\$ -	268,544,986	OK	OK
320	Accessory Electric Equipment	345	\$ -	\$ -	-	OK	OK
321	Misc. Production Plant	2000	\$ -	\$ -	-	OK	OK
322	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	270,287,051	OK	OK
323							
324	<b>Total Production Plant</b>		\$ -	\$ -	278,455,641	OK	OK
325							
326	<b>Transmission Plant</b>					OK	OK
327	Land and Land Rights	350	\$ -	\$ -	-	OK	OK
328	Reserved	351	\$ -	\$ -	-	OK	OK
329	Structures & Improvements	352	\$ -	\$ -	-	OK	OK
330	Station Equipment - System	353	\$ -	\$ -	-	OK	OK
331	Towers and Fixtures	354	\$ -	\$ -	-	OK	OK
332	Poles and Fixtures	355	\$ -	\$ -	-	OK	OK
333	Overhead Conductor	356	\$ -	\$ -	-	OK	OK
334	Underground Conductor	357	\$ -	\$ -	-	OK	OK
335	Underground Conduit	358	\$ -	\$ -	-	OK	OK
336	Misc. Transmission Plant	359	\$ -	\$ -	-	OK	OK
337	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	-	OK	OK
338							
339	<b>Distribution Plant</b>					OK	OK
340	Land and Land Rights	360	\$ -	\$ -	-	OK	OK
341	Structures & Improvements	361	\$ -	\$ -	-	OK	OK
342	Station Equipment	362	\$ -	\$ -	-	OK	OK
343	Misc. Plant	363	\$ -	\$ -	-	OK	OK
344	Towers and Fixtures	364	\$ -	\$ -	-	OK	OK
345	Overhead Conductor	365	\$ -	\$ -	-	OK	OK
346	Underground Conduit	366	\$ -	\$ -	-	OK	OK
347	Underground Conductor	367	\$ -	\$ -	-	OK	OK
348	Line Transformers	368	\$ -	\$ -	-	OK	OK
349	Services	369	\$ -	\$ -	-	OK	OK
350	Meters	370	\$ -	\$ -	-	OK	OK
351	Inst. on Customer Premises	371	\$ -	\$ -	-	OK	OK
352	Street Light / Signal System	373	\$ -	\$ -	-	OK	OK
353	<b>Total Distribution Plant</b>		\$ -	\$ -	-	OK	OK
354							
355	<b>Subtotal Plant Before General</b>		\$ -	\$ -	278,455,641	OK	OK
356							
357	<b>General Plant</b>					OK	OK
358	Land and Land Rights	389	\$ -	\$ -	2,027,929	OK	OK
359	Structures & Improvements	390	\$ -	\$ -	17,261,298	OK	OK
360	Structures & Improvements - Other	3900	\$ -	\$ -	-	OK	OK
361	Office Furniture & Equipment	391	\$ -	\$ -	2,203,344	OK	OK
362	Info System Computers	3910	\$ -	\$ -	-	OK	OK
363	Transportation Equipment	392	\$ -	\$ -	3,174,192	OK	OK
364	Stores Equipment	393	\$ -	\$ -	11,370	OK	OK
365	Tools, Shop & Garage Equipment	394	\$ -	\$ -	102,634	OK	OK
366	Laboratory Equipment	395	\$ -	\$ -	203,456	OK	OK
367	Power Operated Equipment	396	\$ -	\$ -	420,228	OK	OK
368	Communication Equipment	397	\$ -	\$ -	5,721,356	OK	OK
369	Miscellaneous Equipment	398	\$ -	\$ -	292,335	OK	OK
370	Other Tangible Property	399	\$ -	\$ -	4,731	OK	OK
371	<b>Subtotal General Plant</b>		\$ -	\$ -	31,422,873	OK	OK
372							
373	<b>Total Gross Plant in Service</b>		\$ -	\$ -	309,878,514	OK	OK
374							
375							
376	<b>Accumulated Depreciation</b>					OK	OK
377	<b>Intangible Plant</b>					OK	OK
378	Organization	301	\$ -	\$ -	-	OK	OK
379	Franchises and Consents	302	\$ -	\$ -	-	OK	OK
380	Misc. Intangible Plant	303	\$ -	\$ -	8,151,448	OK	OK
381	Misc. Computer Software	3030	\$ -	\$ -	-	OK	OK
382	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	8,151,448	OK	OK
383							
384	<b>Production Plant</b>					OK	OK
385	<b>Steam Production</b>					OK	OK
386	Land and Land Rights	310	\$ -	\$ -	-	OK	OK
387	Structures & Improvements	311	\$ -	\$ -	-	OK	OK
388	Boiler Plant Equipment	312	\$ -	\$ -	-	OK	OK
389	Engines and Engine Generators	313	\$ -	\$ -	-	OK	OK
390	Turbo-Generator Units	314	\$ -	\$ -	-	OK	OK
391	Accessory Electric Equipment	315	\$ -	\$ -	-	OK	OK
392	Misc. Power Plant Equipment	316	\$ -	\$ -	-	OK	OK
393	<b>Subtotal Steam Production</b>		\$ -	\$ -	-	OK	OK
394							
395	<b>Hydraulic Production</b>					OK	OK
396	Land and Land Rights	330	\$ -	\$ -	-	OK	OK
397	Structures & Improvements	331	\$ -	\$ -	-	OK	OK
398	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	-	OK	OK
399	Water Wheel, Turbine and Generator	333	\$ -	\$ -	-	OK	OK
400	Accessory Electric Equipment	334	\$ -	\$ -	-	OK	OK
401	Misc. Power Plant Equipment	335	\$ -	\$ -	-	OK	OK
402	Roads, Railroads and Bridges	336	\$ -	\$ -	-	OK	OK
403	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	-	OK	OK
404							
405	<b>Combustion Turbine &amp; Other Production</b>					OK	OK
406	Land and Land Rights	340	\$ -	\$ -	-	OK	OK
407	Structures & Improvements	341	\$ -	\$ -	155,300	OK	OK
408	Fuel Holders, Prod. & Acc.	342	\$ -	\$ -	-	OK	OK
409	Prime Movers	343	\$ -	\$ -	-	OK	OK
410	Generators & Other Production	344	\$ -	\$ -	111,722,271	OK	OK
411	Accessory Electric Equipment	345	\$ -	\$ -	-	OK	OK





## Production

Line No.	Item	Account/ID	Direct Assignment			Total	Check	Check
			Direct Assignment	Blank			OK	OK
412	Misc. Production Plant	2000	\$ -	\$ -	\$ -	-	OK	OK
413	Subtotal Combustion Turbine & Other Production		\$ -	\$ -	\$ -	111,877,570	OK	OK
414								
415	Total Production Plant		\$ -	\$ -	\$ -	120,029,018	OK	OK
416								
417	Transmission Plant						OK	OK
418	Land and Land Rights	350	\$ -	\$ -	\$ -	-	OK	OK
419	Reserved	351	\$ -	\$ -	\$ -	-	OK	OK
420	Structures & Improvements	352	\$ -	\$ -	\$ -	-	OK	OK
421	Station Equipment - System	353	\$ -	\$ -	\$ -	-	OK	OK
422	Towers and Fixtures	354	\$ -	\$ -	\$ -	-	OK	OK
423	Poles and Fixtures	355	\$ -	\$ -	\$ -	-	OK	OK
424	Overhead Conductor	356	\$ -	\$ -	\$ -	-	OK	OK
425	Underground Conductor	357	\$ -	\$ -	\$ -	-	OK	OK
426	Underground Conduit	358	\$ -	\$ -	\$ -	-	OK	OK
427	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	-	OK	OK
428	Subtotal Transmission Plant		\$ -	\$ -	\$ -	-	OK	OK
429								
430	Distribution Plant						OK	OK
431	Land and Land Rights	360	\$ -	\$ -	\$ -	-	OK	OK
432	Structures & Improvements	361	\$ -	\$ -	\$ -	-	OK	OK
433	Station Equipment	362	\$ -	\$ -	\$ -	-	OK	OK
434	Misc. Plant	363	\$ -	\$ -	\$ -	-	OK	OK
435	Towers and Fixtures	364	\$ -	\$ -	\$ -	-	OK	OK
436	Overhead Conductor	365	\$ -	\$ -	\$ -	-	OK	OK
437	Underground Conduit	366	\$ -	\$ -	\$ -	-	OK	OK
438	Underground Conductor	367	\$ -	\$ -	\$ -	-	OK	OK
439	Line Transformers	368	\$ -	\$ -	\$ -	-	OK	OK
440	Services	369	\$ -	\$ -	\$ -	-	OK	OK
441	Meters	370	\$ -	\$ -	\$ -	-	OK	OK
442	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	-	OK	OK
443	Street Light / Signal System	373	\$ -	\$ -	\$ -	-	OK	OK
444	Total Distribution Plant		\$ -	\$ -	\$ -	-	OK	OK
445								
446	Subtotal Plant Before General		\$ -	\$ -	\$ -	120,029,018	OK	OK
447								
448	General Plant						OK	OK
449	Land and Land Rights	389	\$ -	\$ -	\$ -	-	OK	OK
450	Structures & Improvements	390	\$ -	\$ -	\$ -	4,062,642	OK	OK
451	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	-	OK	OK
452	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	1,639,616	OK	OK
453	Info System Computers	3910	\$ -	\$ -	\$ -	-	OK	OK
454	Transportation Equipment	392	\$ -	\$ -	\$ -	2,564,873	OK	OK
455	Stores Equipment	393	\$ -	\$ -	\$ -	11,370	OK	OK
456	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	88,246	OK	OK
457	Laboratory Equipment	395	\$ -	\$ -	\$ -	203,456	OK	OK
458	Power Operated Equipment	396	\$ -	\$ -	\$ -	369,851	OK	OK
459	Communication Equipment	397	\$ -	\$ -	\$ -	4,279,791	OK	OK
460	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	267,190	OK	OK
461	Other Tangible Property	399	\$ -	\$ -	\$ -	1,577	OK	OK
462	Subtotal General Plant		\$ -	\$ -	\$ -	13,488,612	OK	OK
463								
464	Total Accumulated Depreciation		\$ -	\$ -	\$ -	133,517,631	OK	OK
465								
466								
467	Net Plant in Service						OK	OK
468	Intangible Plant						OK	OK
469	Organization	301	\$ -	\$ -	\$ -	-	OK	OK
470	Franchises and Consents	302	\$ -	\$ -	\$ -	-	OK	OK
471	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	4,817,894	OK	OK
472	Misc. Computer Software	3030	\$ -	\$ -	\$ -	-	OK	OK
473	Subtotal Intangible Plant		\$ -	\$ -	\$ -	4,817,894	OK	OK
474								
475	Production Plant						OK	OK
476	Steam Production						OK	OK
477	Land and Land Rights	310	\$ -	\$ -	\$ -	17,142	OK	OK
478	Structures & Improvements	311	\$ -	\$ -	\$ -	-	OK	OK
479	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	-	OK	OK
480	Engines and Engine Generators	313	\$ -	\$ -	\$ -	-	OK	OK
481	Turbo-Generator Units	314	\$ -	\$ -	\$ -	-	OK	OK
482	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	-	OK	OK
483	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	-	OK	OK
484	Subtotal Steam Production		\$ -	\$ -	\$ -	17,142	OK	OK
485								
486	Hydraulic Production						OK	OK
487	Land and Land Rights	330	\$ -	\$ -	\$ -	-	OK	OK
488	Structures & Improvements	331	\$ -	\$ -	\$ -	-	OK	OK
489	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	-	OK	OK
490	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	-	OK	OK
491	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	-	OK	OK
492	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	-	OK	OK
493	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	-	OK	OK
494	Subtotal Hydraulic Production		\$ -	\$ -	\$ -	-	OK	OK
495								
496	Combustion Turbine & Other Production						OK	OK
497	Land and Land Rights	340	\$ -	\$ -	\$ -	1,038,596	OK	OK
498	Structures & Improvements	341	\$ -	\$ -	\$ -	548,169	OK	OK
499	Fuel Holders, Prod. & Acc.	342	\$ -	\$ -	\$ -	-	OK	OK
500	Prime Movers	343	\$ -	\$ -	\$ -	-	OK	OK
501	Generators & Other Production	344	\$ -	\$ -	\$ -	156,822,716	OK	OK
502	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	-	OK	OK
503	Misc. Production Plant	2000	\$ -	\$ -	\$ -	-	OK	OK
504	Subtotal Combustion Turbine & Other Production		\$ -	\$ -	\$ -	158,409,481	OK	OK
505								
506	Total Production Plant		\$ -	\$ -	\$ -	163,244,517	OK	OK
507								
508	Transmission Plant						OK	OK
509	Land and Land Rights	350	\$ -	\$ -	\$ -	-	OK	OK
510	Reserved	351	\$ -	\$ -	\$ -	-	OK	OK
511	Structures & Improvements	352	\$ -	\$ -	\$ -	-	OK	OK
512	Station Equipment - System	353	\$ -	\$ -	\$ -	-	OK	OK
513	Towers and Fixtures	354	\$ -	\$ -	\$ -	-	OK	OK
514	Poles and Fixtures	355	\$ -	\$ -	\$ -	-	OK	OK
515	Overhead Conductor	356	\$ -	\$ -	\$ -	-	OK	OK



## Production

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
516	Underground Conductor	357	\$ -	\$ -	\$ -	-	OK	OK
517	Underground Conduit	358	\$ -	\$ -	\$ -	-	OK	OK
518	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	-	OK	OK
519	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ -	-	OK	OK
520								
521	<b>Distribution Plant</b>						OK	OK
522	Land and Land Rights	360	\$ -	\$ -	\$ -	-	OK	OK
523	Structures & Improvements	361	\$ -	\$ -	\$ -	-	OK	OK
524	Station Equipment	362	\$ -	\$ -	\$ -	-	OK	OK
525	Misc. Plant	363	\$ -	\$ -	\$ -	-	OK	OK
526	Towers and Fixtures	364	\$ -	\$ -	\$ -	-	OK	OK
527	Overhead Conductor	365	\$ -	\$ -	\$ -	-	OK	OK
528	Underground Conduit	366	\$ -	\$ -	\$ -	-	OK	OK
529	Underground Conductor	367	\$ -	\$ -	\$ -	-	OK	OK
530	Line Transformers	368	\$ -	\$ -	\$ -	-	OK	OK
531	Services	369	\$ -	\$ -	\$ -	-	OK	OK
532	Meters	370	\$ -	\$ -	\$ -	-	OK	OK
533	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	-	OK	OK
534	Street Light / Signal System	373	\$ -	\$ -	\$ -	-	OK	OK
535	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ -	-	OK	OK
536								
537	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ -	163,244,517	OK	OK
538								
539	<b>General Plant</b>						OK	OK
540	Land and Land Rights	389	\$ -	\$ -	\$ -	2,027,929	OK	OK
541	Structures & Improvements	390	\$ -	\$ -	\$ -	13,198,656	OK	OK
542	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	-	OK	OK
543	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	563,728	OK	OK
544	Info System Computers	3910	\$ -	\$ -	\$ -	-	OK	OK
545	Transportation Equipment	392	\$ -	\$ -	\$ -	609,319	OK	OK
546	Stores Equipment	393	\$ -	\$ -	\$ -	-	OK	OK
547	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	14,387	OK	OK
548	Laboratory Equipment	395	\$ -	\$ -	\$ -	(0)	OK	OK
549	Power Operated Equipment	396	\$ -	\$ -	\$ -	50,377	OK	OK
550	Communication Equipment	397	\$ -	\$ -	\$ -	1,441,565	OK	OK
551	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	25,145	OK	OK
552	Other Tangible Property	399	\$ -	\$ -	\$ -	3,154	OK	OK
553	<b>Subtotal General Plant</b>		\$ -	\$ -	\$ -	17,934,260	OK	OK
554								
555	<b>Total Net Plant in Service</b>		\$ -	\$ -	\$ -	181,178,777	OK	OK
556								
557								
558	<b>Labor</b>						OK	OK
559								
560	<b>Production Labor</b>						OK	OK
561	<b>Steam Production Operation</b>						OK	OK
562	Supervision & Engineering	\$	\$ -	\$ -	\$ -	-	OK	OK
563	Fuel (Transportation & Handling)	\$	\$ -	\$ -	\$ -	-	OK	OK
564	Steam Expense	\$	\$ -	\$ -	\$ -	-	OK	OK
565	Electric Expense	\$	\$ -	\$ -	\$ -	-	OK	OK
566	Miscellaneous	\$	\$ -	\$ -	\$ -	-	OK	OK
567	Rent	\$	\$ -	\$ -	\$ -	-	OK	OK
568	<b>Total Steam Production Operation</b>		\$ -	\$ -	\$ -	-	OK	OK
569								
570	<b>Steam Production Maintenance</b>						OK	OK
571	Supervision & Engineering	\$	\$ -	\$ -	\$ -	-	OK	OK
572	Structures	\$	\$ -	\$ -	\$ -	-	OK	OK
573	Boilers	\$	\$ -	\$ -	\$ -	-	OK	OK
574	Electric Plant	\$	\$ -	\$ -	\$ -	-	OK	OK
575	Miscellaneous Labor	\$	\$ -	\$ -	\$ -	-	OK	OK
576	<b>Total Steam Production Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
577								
578	<b>Hydro Production Operation</b>						OK	OK
579	Supervision & Engineering	\$	\$ -	\$ -	\$ -	-	OK	OK
580	Water for Power	\$	\$ -	\$ -	\$ -	-	OK	OK
581	Hydraulic Expense	\$	\$ -	\$ -	\$ -	-	OK	OK
582	Electric Expense	\$	\$ -	\$ -	\$ -	-	OK	OK
583	Miscellaneous	\$	\$ -	\$ -	\$ -	-	OK	OK
584	Rent	\$	\$ -	\$ -	\$ -	-	OK	OK
585	<b>Total Hydro Production Operation</b>		\$ -	\$ -	\$ -	-	OK	OK
586								
587	<b>Hydro Production Maintenance</b>						OK	OK
588	Supervision & Engineering	\$	\$ -	\$ -	\$ -	-	OK	OK
589	Structures	\$	\$ -	\$ -	\$ -	-	OK	OK
590	Reservoirs & Dams	\$	\$ -	\$ -	\$ -	-	OK	OK
591	Electric Plant	\$	\$ -	\$ -	\$ -	-	OK	OK
592	Miscellaneous Plant	\$	\$ -	\$ -	\$ -	-	OK	OK
593	<b>Total Hydro Production Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
594								
595	<b>Combined Cycle Operation</b>						OK	OK
596	Labor	\$	\$ -	\$ -	\$ -	-	OK	OK
597	Fuel Handling	\$	\$ -	\$ -	\$ -	-	OK	OK
598	Generation Expense	\$	\$ -	\$ -	\$ -	-	OK	OK
599	Miscellaneous Plant	\$	\$ -	\$ -	\$ -	-	OK	OK
600	<b>Total Combined Cycle Operation</b>		\$ -	\$ -	\$ -	-	OK	OK
601								
602	<b>Combined Cycle Maintenance</b>						OK	OK
603	Supervision & Engineering	\$	\$ -	\$ -	\$ -	-	OK	OK
604	Structures	\$	\$ -	\$ -	\$ -	-	OK	OK
605	Electric Plant	\$	\$ -	\$ -	\$ -	-	OK	OK
606	Miscellaneous Plant	\$	\$ -	\$ -	\$ -	-	OK	OK
607	<b>Total Combined Cycle Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
608								
609	<b>Other Production</b>						OK	OK
610	RERC/Acorn Gen. Plant	6120130	\$ -	\$ -	\$ -	3,188,365	OK	OK
611	Clearwater Generating Plant	6120140	\$ -	\$ -	\$ -	1,012,152	OK	OK
612	PU Elec Power Supply Operations	6120000	\$ -	\$ -	\$ -	9,685,528	OK	OK
613	<b>Total Other Production</b>		\$ -	\$ -	\$ -	13,886,044	OK	OK
614								
615	<b>Total Production Labor</b>		\$ -	\$ -	\$ -	13,886,044	OK	OK
616								
617	<b>Transmission Labor</b>						OK	OK
618	<b>Transmission Operations</b>						OK	OK
619	Supervision & Engineering	\$	\$ -	\$ -	\$ -	-	OK	OK



## Production

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
620	Load Dispatch		\$ -	\$ -	\$ -	-	OK	OK
621	Station Equipment		\$ -	\$ -	\$ -	-	OK	OK
622	Overhead Lines		\$ -	\$ -	\$ -	-	OK	OK
623	Underground Lines		\$ -	\$ -	\$ -	-	OK	OK
624	General Labor		\$ -	\$ -	\$ -	-	OK	OK
625	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
626	Rents		\$ -	\$ -	\$ -	-	OK	OK
627	<b>Total Transmission Operations</b>		\$ -	\$ -	\$ -	-	OK	OK
628								
629	<b>Transmission Maintenance</b>						OK	OK
630	Supervision & Engineering		\$ -	\$ -	\$ -	-	OK	OK
631	Structures		\$ -	\$ -	\$ -	-	OK	OK
632	Station Equipment		\$ -	\$ -	\$ -	-	OK	OK
633	Overhead Lines		\$ -	\$ -	\$ -	-	OK	OK
634	Underground Lines		\$ -	\$ -	\$ -	-	OK	OK
635	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
636	<b>Total Transmission Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
637								
638	<b>Wheeling</b>						OK	OK
639	Wheeling		\$ -	\$ -	\$ -	-	OK	OK
640	Wheeling		\$ -	\$ -	\$ -	-	OK	OK
641	<b>Total Wheeling</b>		\$ -	\$ -	\$ -	-	OK	OK
642								
643	<b>Total Transmission Labor</b>		\$ -	\$ -	\$ -	-	OK	OK
644								
645	<b>Distribution Labor</b>						OK	OK
646	<b>Distribution Operations</b>						OK	OK
647	Electric Operations	6100000	\$ -	\$ -	\$ -	-	OK	OK
648	PU Electric Field Operations	6105000	\$ -	\$ -	\$ -	-	OK	OK
649	Energy Deliv. Engineering	6110000	\$ -	\$ -	\$ -	-	OK	OK
650	Customer Engineering-GIS	6115000	\$ -	\$ -	\$ -	-	OK	OK
651	Underground Lines		\$ -	\$ -	\$ -	-	OK	OK
652	Street Lighting		\$ -	\$ -	\$ -	-	OK	OK
653	Metering		\$ -	\$ -	\$ -	-	OK	OK
654	Customer Installations		\$ -	\$ -	\$ -	-	OK	OK
655	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
656	Rents		\$ -	\$ -	\$ -	-	OK	OK
657	<b>Total Distribution Operations</b>		\$ -	\$ -	\$ -	-	OK	OK
658								
659	<b>Distribution Maintenance</b>						OK	OK
660	Supervision & Engineering		\$ -	\$ -	\$ -	-	OK	OK
661	Structures		\$ -	\$ -	\$ -	-	OK	OK
662	Stations Equipment		\$ -	\$ -	\$ -	-	OK	OK
663	Overhead Lines		\$ -	\$ -	\$ -	-	OK	OK
664	Underground Lines		\$ -	\$ -	\$ -	-	OK	OK
665	Transformers		\$ -	\$ -	\$ -	-	OK	OK
666	Street Lighting		\$ -	\$ -	\$ -	-	OK	OK
667	Metering		\$ -	\$ -	\$ -	-	OK	OK
668	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
669	<b>Total Distribution Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
670								
671	<b>Total Distribution Labor</b>		\$ -	\$ -	\$ -	-	OK	OK
672								
673	<b>Customer Labor</b>						OK	OK
674	<b>Customer Accounting Expense</b>						OK	OK
675	Pub Util Business Support	6004000	\$ -	\$ -	\$ -	-	OK	OK
676	Pub Util Admin-Utility Billing	6005000	\$ -	\$ -	\$ -	-	OK	OK
677	Pub Util Admin-Customer Service	6015000	\$ -	\$ -	\$ -	-	OK	OK
678	Pub Util Admin-Marketing Service	6020000	\$ -	\$ -	\$ -	-	OK	OK
679	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
680	<b>Total Customer Accounting Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
681								
682	<b>Customer Service Expense</b>						OK	OK
683	Customer Engineering-GIS		\$ -	\$ -	\$ -	-	OK	OK
684	Customer Assistance		\$ -	\$ -	\$ -	-	OK	OK
685	Advertisement / Marketing		\$ -	\$ -	\$ -	-	OK	OK
686	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
687	<b>Total Customer Service Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
688								
689	<b>Sales Expense</b>						OK	OK
690	Sales Expense		\$ -	\$ -	\$ -	-	OK	OK
691	Demonstrations & Selling		\$ -	\$ -	\$ -	-	OK	OK
692	Miscellaneous Sales Expense		\$ -	\$ -	\$ -	-	OK	OK
693	<b>Total Sales Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
694								
695	<b>Total Customer Labor</b>		\$ -	\$ -	\$ -	-	OK	OK
696								
697	<b>Total Labor Expense excluding A&amp;G</b>		\$ -	\$ -	\$ -	13,886,044	OK	OK
698								
699	<b>Administrative &amp; General Labor</b>						OK	OK
700	Pub Util Admin-Management Services	6000000	\$ -	\$ -	\$ -	1,998,637	OK	OK
701	Pub Util Admin-Field Services	6010000	\$ -	\$ -	\$ -	-	OK	OK
702	Legislative & Regulator Risk	6025000	\$ -	\$ -	\$ -	85,996	OK	OK
703	Outside Services		\$ -	\$ -	\$ -	-	OK	OK
704	Property Insurance		\$ -	\$ -	\$ -	-	OK	OK
705	Injuries and Damages		\$ -	\$ -	\$ -	-	OK	OK
706	Electric Utility Communication Labor		\$ -	\$ -	\$ -	-	OK	OK
707	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
708	Rents		\$ -	\$ -	\$ -	-	OK	OK
709	Transportation Pool General Labor		\$ -	\$ -	\$ -	-	OK	OK
710	Maintenance of General Plant		\$ -	\$ -	\$ -	-	OK	OK
711	N/A		\$ -	\$ -	\$ -	-	OK	OK
712	<b>Total Administrative &amp; General Labor</b>		\$ -	-	\$ -	2,084,634	OK	OK
713								
714	<b>Total Labor Expense</b>		\$ -	\$ -	\$ -	15,970,678	OK	OK
715								
716	<b>Allocation Factors</b>							
717								
718			0	0	1			
719	<b>Baseload</b>		0%	0%	100%			
720			0	0	1			
721	<b>Fuel &amp; Energy</b>		0%	0%	100%			
722			1	0	1			



Production

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
723	Direct Assign		100%		0%			
724			0	\$	-	\$ 161,232,817.85		
725	Purchased Power - WP-7A		0%		0%			
726		\$	-	\$	-	\$ 246,741,858		
727	Revenue Requirement		0%		0%			
728		\$	-	\$	-	\$ 278,455,641		
729	Gross Plant w/o General		0%		0%			
730		\$	-	\$	-	\$ 31,422,873		
731	Gross General Plant		0%		0%			
732			0		0	0		
733	Gross Steam Plant		0%		0%			
734			0		0	0		
735	Gross CT Plant		0%		0%			
736		\$	-	\$	-	\$ 309,878,514		
737	Total Gross Plant		0%		0%			
738		\$	-	\$	-	\$ 181,178,777		
739	Total Net Plant		0%		0%			
740		\$	-	\$	-	\$ 13,886,044		
741	Labor Excluding A&G		0%		0%			
742		\$	-	\$	-	\$ 15,970,678		
743	Total Labor		0%		0%			
744		\$	-	\$	-	\$ 17,623		
745	CIP		0%		0%			
746			0		0	0		
747	NA		0%		0%			
748								
749								



# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
1	<b>Production O&amp;M</b>			
2	<b>Steam Production Operation</b>			
3	Supervision & Engineering	500	\$ -	NA
4	Fuel (Transportation & Handling)	501	\$ -	NA
5	Steam Power Fuel - Gas	50110	\$ -	NA
6	Steam Power Fuel - Oil	50120	\$ -	NA
7	Steam Power Fuel - Coal	50130	\$ -	NA
8	Steam Expense	502	\$ -	NA
9	Electric Expense	505	\$ -	NA
10	Miscellaneous	506	\$ -	NA
11	Rent	507	\$ -	NA
12	<b>Subtotal Steam Production Operation</b>		\$ -	
13				
14	<b>Steam Production Maintenance</b>			
15	Supervision & Engineering	510	\$ -	NA
16	Structures	511	\$ -	NA
17	Boilers	512	\$ -	NA
18	Electric Plant	513	\$ -	NA
19	Miscellaneous Labor	515	\$ -	NA
20	<b>Subtotal Steam Production Maintenance</b>		\$ -	
21				
22	<b>Nuclear Production Operation</b>			
23	Supervision & Engineering	517	\$ -	NA
24	Nuclear Fuel Expense	518	\$ -	NA
25	Electric Expense - Turbine Generators	523	\$ -	NA
26	Reserved	NA	\$ -	NA
27	Miscellaneous Power Expenses	524	\$ -	NA
28	Reserved	NA	\$ -	NA
29	<b>Subtotal Nuclear Production Operation</b>		\$ -	
30				
31	<b>Nuclear Production Maintenance</b>			
32	Supervision & Engineering	528	\$ -	NA
33	Reserved	NA	\$ -	NA
34	Reserved	NA	\$ -	NA
35	Reserved	NA	\$ -	NA
36	Miscellaneous Plant	530	\$ -	NA
37	<b>Subtotal Nuclear Production Maintenance</b>		\$ -	
38				
39	<b>Combined Cycle Operation</b>			
40	Supervision & Engineering	NA	\$ -	NA
41	Fuel	NA	\$ -	NA
42	Combined Cycle Fuel - Gas	NA	\$ -	NA
43	Combined Cycle Fuel - Oil	NA	\$ -	NA
44	Generation Expense	NA	\$ -	NA
45	Miscellaneous	NA	\$ -	NA
46	<b>Subtotal Combined Cycle Operation</b>		\$ -	
47				
48	<b>Combined Cycle Maintenance</b>			
49	Supervision & Engineering	NA	\$ -	NA
50	Structures	NA	\$ -	NA
51	Electric Plant	NA	\$ -	NA
52	Miscellaneous Plant	NA	\$ -	NA
53	<b>Subtotal Combined Cycle Maintenance</b>		\$ -	
54				
55	<b>Other Production</b>			
56	Intermountain Power (take or pay)	546	\$ -	NA
57	Fuel Expense	547	\$ -	NA
58	Hoover (take or pay)	548	\$ -	NA
59	Misc. Other Power Generation	549	\$ -	NA
60	Palo Verde Power (take or pay)	550	\$ -	NA
61	Deseret Power (take or pay)	552	\$ -	NA
62	Maint/Generating & Elec. Equip.	553	\$ -	NA
63	System Load Control	556	\$ -	NA
64	Other Expenditures	557	\$ -	NA
65	Purchased Power	555	\$ -	NA
66	Purchased Power - Energy Direct Assignment	55501	\$ -	NA
67	<b>Subtotal Other Production</b>		\$ -	
68				
69	<b>Total Production O&amp;M</b>		\$ -	
70				
71	<b>Fuel &amp; Purchased Power</b>		\$ -	
72				
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ -	
74				
75	<b>Transmission O&amp;M</b>			
76	<b>Transmission Operation</b>			
77	Supervision & Engineering	560	\$ -	NA
78	Load Dispatch	561	\$ -	NA
79	Station Equipment	562	\$ -	NA



# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
80	Overhead Lines	563	\$ -	NA
81	Underground Lines	564	\$ -	NA
82	Miscellaneous	566	\$ -	NA
83	Rents	567	\$ -	NA
84	<b>Subtotal Transmission Operation</b>		\$ -	
85				
86	<b>Transmission Maintenance</b>			
87	Supervision & Engineering	568	\$ -	NA
88	Structures	569	\$ -	NA
89	Station Equipment	570	\$ -	NA
90	Overhead Lines	571	\$ -	NA
91	Underground Lines	572	\$ -	NA
92	Miscellaneous	573	\$ -	NA
93	<b>Subtotal Transmission Maintenance</b>		\$ -	
94				
95	<b>Wheeling</b>			
96	Transmission Cost Fixed	565	\$ 19,914,764	Demand
97	Transmission Cost Variable	565	\$ 42,940,708	Energy
98	<b>Subtotal Wheeling</b>		\$ 62,855,472	
99				
100	<b>Total Transmission O&amp;M</b>		\$ 62,855,472	
101				
102	<b>Distribution O&amp;M</b>			
103	<b>Distribution Operations</b>			
104	Operation Maintenance and Engineering	580	\$ -	NA
105	Load Dispatch	581	\$ -	NA
106	Station Equipment	582	\$ -	NA
107	Overhead Lines	583	\$ -	NA
108	Underground Lines	584	\$ -	NA
109	Street Lighting & Signal Expenses	585	\$ -	NA
110	Metering	586	\$ -	NA
111	Customer Installations	587	\$ -	NA
112	Miscellaneous	588	\$ -	NA
113	Rents	589	\$ -	NA
114	<b>Subtotal Distribution Operations</b>		\$ -	
115				
116	<b>Distribution Maintenance</b>			
117	Supervision	590	\$ -	NA
118	Structures	591	\$ -	NA
119	Station Equipment	592	\$ -	NA
120	Overhead Lines	593	\$ -	NA
121	Underground Lines	594	\$ -	NA
122	Transformers	595	\$ -	NA
123	Street Lighting & Signals	596	\$ -	NA
124	Metering	597	\$ -	NA
125	Miscellaneous	598	\$ -	NA
126	<b>Subtotal Distribution Maintenance</b>		\$ -	
127				
128	<b>Total Distribution O&amp;M</b>		\$ -	
129				
130	<b>Customer O&amp;M</b>			
131	<b>Customer Accounting Expense</b>			
132	Supervision	901	\$ -	NA
133	Meter Reading	902	\$ -	NA
134	Customer Records and Collection Expenses	903	\$ -	NA
135	Reserved	NA	\$ -	NA
136	Uncollectible Accounts	904	\$ -	NA
137	Miscellaneous	905	\$ -	NA
138	<b>Subtotal Customer Accounting Expense</b>		\$ -	
139				
140	<b>Other Customer Costs</b>			
141	Supervision	907	\$ -	NA
142	Customer Assistance	908	\$ -	NA
143	Advertisement	909	\$ -	NA
144	Miscellaneous	910	\$ -	NA
145	<b>Subtotal Other Customer Costs</b>		\$ -	
146				
147	<b>Sales Expense</b>			
148	Sales Expense - Supervision	911	\$ -	NA
149	Demonstrations & Selling	912	\$ -	NA
150	Advertising Expenses	913	\$ -	NA
151	Miscellaneous Sales Expense	916	\$ -	NA
152	<b>Subtotal Sales Expense</b>		\$ -	
153				
154	<b>Total Customer O&amp;M</b>		\$ -	
155				
156	<b>Administrative &amp; General Expense</b>			
157	Administrative Salaries & Misc. Labor	920	\$ -	Rev. Req.



# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
158	Office Supplies & Expense	921	\$ -	Rev. Req.
159	Interdepartmental Charges	922	\$ -	Rev. Req.
160	Outside Services	923	\$ -	Rev. Req.
161	Property Insurance	924	\$ -	NA
162	Injuries and Damages	925	\$ -	NA
163	Employee Pensions and Benefits	926	\$ -	Rev. Req.
164	Franchise Requirements	927	\$ -	NA
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ -	Rev. Req.
166	General Advertising Expense	930	\$ -	Rev. Req.
167	Rents	931	\$ 179,809	Rev. Req.
168	Miscellaneous General Expenses	933	\$ -	Rev. Req.
169	Maintenance of General Plant	932	\$ -	Rev. Req.
170	Duplicate Charges - Credit	929	\$ -	NA
171	<b>Subtotal Administrative &amp; General Expense</b>		<b>\$ 179,809</b>	
172				
173	<b>Miscellaneous and Clearing Accounts</b>			
174	General Government Charges	701	\$ -	NA
175	Expenses Transferred from Electric	702	\$ -	NA
176	IDI Utility Charges	703	\$ -	NA
177	Removal Expenses	704	\$ -	NA
178	Taxes	707	\$ -	NA
179	Stores Expenses	781	\$ -	NA
180	Transportation Expenses	782	\$ -	Rev. Req.
181	Tool and Shop Expenses	783	\$ -	Rev. Req.
182	Insurance	788	\$ -	Rev. Req.
183	Non-Operating Expenses	790	\$ -	NA
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		<b>\$ -</b>	
185				
186	<b>Total O&amp;M Expense</b>		<b>\$ 63,035,281</b>	
187				
188	<b>Total O&amp;M Expense less Purchased Power</b>		<b>\$ 63,035,281</b>	
189				
190	<b>Additional Expenses &amp; Deductions</b>			
191	<b>Debt Service</b>			
192	Generation		\$ -	NA
193	Transmission		\$ 3,107,916	Demand
194	Distribution		\$ -	NA
195	Customer		\$ -	NA
196	New Debt		\$ -	Demand
197	<b>Total Debt Service</b>		<b>\$ 3,107,916</b>	
198				
199	<b>Taxes and Transfer to General Fund</b>			
200	General Fund Transfer		\$ 5,439,183	Rev. Req.
201	Other		\$ -	NA
202	Other		\$ -	NA
203	Other		\$ -	NA
204	<b>Subtotal Taxes and Transfer to General Fund</b>		<b>\$ 5,439,183</b>	
205				
206	<b>Capital Paid from Current Earnings</b>			
207	Production		\$ -	NA
208	Transmission		\$ -	Rev. Req.
209	Distribution		\$ -	NA
210	Customer		\$ -	NA
211	Street Lighting Capital		\$ -	NA
212	NA		\$ -	NA
213	<b>Subtotal Capital Paid from Current Earnings</b>		<b>\$ -</b>	
214				
215	<b>Reserves - Additional Cash Requirements</b>		<b>\$ 661,838</b>	<b>Demand</b>
216				
217	<b>Total Additional Expenses &amp; Deductions</b>		<b>\$ 9,208,938</b>	
218				
219	<b>Subtotal Revenue Requirement</b>		<b>\$ 72,244,219</b>	
220				
221	<b>Other Income</b>			
222	<b>Other Operating Revenue:</b>			
223	Uncollectibles		\$ -	NA
224	Diversion	344400	\$ -	NA
225	Service Connect Charges - Electric	344410	\$ -	NA
226	Misc Service Revenues - Electric	344491	\$ -	NA
227	Misc Operating Revenues - Electric	344492	\$ 1,028	Demand
228	Corona Fees- Rev	344493	\$ -	NA
	Cap and Trade Auction	344511	\$ -	Rev. Req.
230	REC Sale	344523	\$ -	NA
231	RA Capacity Sale	344522	\$ 192,361	Demand
232	Low Carbon Fuel Standard Credits	344514	\$ 212,886	Energy
233	Non Energy Receipts ABC Admin OH	344513	\$ 5,565	Demand
234	<b>Subtotal Other Operating Revenue</b>		<b>\$ 411,840</b>	
235				
236	<b>Other Non-Operating Revenues (Expenses):</b>			



# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
237	Gain (Loss) on retirement of utility plant		\$ -	NA
238	Interest Income		\$ -	Rev. Req.
239	Corona Fees - Rev	344493	\$ -	NA
240	Misc. Settlement Reimbursement	344494	\$ -	NA
241	Late Payment Penalties	353400	\$ -	NA
242	Land and Building Rental	373100	\$ 310,237	Demand
243	Other Property Rental	373120	\$ 7,941	Demand
244	Pole Attachments	373125	\$ -	NA
245	Substation Operation & Maintenance	373126	\$ -	NA
246	Substation Leasing	373127	\$ -	NA
247	Communication Services	373128	\$ -	NA
248	CIS User Fee	373132	\$ -	NA
249	Refunds and Reimbursements	374000	\$ -	NA
250	Miscellaneous Receipts	374200	\$ 44,206	Demand
251	Cash Over/Shortage	374207	\$ -	Demand
252	Asset Forfeiture Revenue	374500	\$ -	NA
253	Bad Debt Recovery	374800	\$ -	NA
254	Settlement Recovery	374801	\$ -	Demand
255	Settlement Recovery - SONGS	374802	\$ -	NA
256	Liquidated Damages	374810	\$ -	NA
257	Sale of Salvage Materials	380030	\$ 3,868	Demand
258	Damage Claim Recoveries	380100	\$ -	Demand
259	Operating Transfer from 650 Fund	985650	\$ -	NA
260	Utilization Charges	61250000	\$ -	NA
261	<b>Subtotal Other Non-Operating Revenue</b>		<b>\$ 366,252</b>	<b>\$ -</b>
262				
263	<b>Wholesale Sales</b>		<b>\$ -</b>	<b>NA</b>
264				
265	<b>Transmission Revenue</b>		<b>\$ 25,732,402</b>	<b>Energy</b>
266				
267	<b>Total Other Income</b>		<b>\$ 26,510,494</b>	
268				
269	<b>Total Retail Revenue Requirement</b>		<b>\$ 45,733,725</b>	
270				
271				
273				
274				
275				
276				
277				
278				
279				
280				
281				
282				
283				
284	<b>PLANT IN SERVICE</b>			
285				
286	<b>Gross Plant in Service</b>			
287	<b>Intangible Plant</b>			
288	Organization	301	\$ -	NA
289	Franchises and Consents	302	\$ -	NA
290	Misc. Intangible Plant	303	\$ -	NA
291	Misc. Computer Software	3030	\$ -	NA
292	<b>Subtotal Intangible Plant</b>		<b>\$ -</b>	
293				
294	<b>Production Plant</b>			
295	<b>Steam Production</b>			
296	Land and Land Rights	310	\$ -	NA
297	Structures & Improvements	311	\$ -	NA
298	Boiler Plant Equipment	312	\$ -	NA
299	Engines and Engine Generators	313	\$ -	NA
300	Turbo-Generator Units	314	\$ -	NA
301	Accessory Electric Equipment	315	\$ -	NA
302	Misc. Power Plant Equipment	316	\$ -	NA
303	<b>Subtotal Steam Production</b>		<b>\$ -</b>	
304				
305	<b>Hydraulic Production</b>			
306	Land and Land Rights	330	\$ -	NA
307	Structures & Improvements	331	\$ -	NA
308	Reservoirs, Dams and Water Ways	332	\$ -	NA
309	Water Wheel, Turbine and Generator	333	\$ -	NA
310	Accessory Electric Equipment	334	\$ -	NA
311	Misc. Power Plant Equipment	335	\$ -	NA
312	Roads, Railroads and Bridges	336	\$ -	NA
313	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	
314				
315	<b>Combustion Turbine &amp; Other Production</b>			
316	Land and Land Rights	340	\$ -	NA





# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
317	Structures & Improvements	341	\$ -	NA
318	Fuel Holders, Prod, & Acc.	342	\$ -	NA
319	Prime Movers	343	\$ -	NA
320	Generators & Other Production	344	\$ -	NA
321	Accessory Electric Equipment	345	\$ -	NA
322	Misc. Production Plant	2000	\$ -	NA
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	
324				
325	<b>Total Production Plant</b>		\$ -	
326				
327	<b>Transmission Plant</b>			
328	Land and Land Rights	350	\$ -	NA
329	Reserved	351	\$ -	NA
330	Structures & Improvements	352	\$ -	NA
331	Station Equipment - System	353	\$ -	NA
332	Towers and Fixtures	354	\$ -	NA
333	Poles and Fixtures	355	\$ -	NA
334	Overhead Conductor	356	\$ -	NA
335	Underground Conductor	357	\$ -	NA
336	Underground Conduit	358	\$ -	NA
337	Misc. Transmission Plant	359	\$ -	NA
338	<b>Subtotal Transmission Plant</b>		\$ -	
339				
340	<b>Distribution Plant</b>			
341	Land and Land Rights	360	\$ -	NA
342	Structures & Improvements	361	\$ -	NA
343	Station Equipment	362	\$ -	NA
344	Misc. Plant	363	\$ -	NA
345	Towers and Fixtures	364	\$ -	NA
346	Overhead Conductor	365	\$ -	NA
347	Underground Conduit	366	\$ -	NA
348	Underground Conductor	367	\$ -	NA
349	Line Transformers	368	\$ -	NA
350	Services	369	\$ -	NA
351	Meters	370	\$ -	NA
352	Inst. on Customer Premises	371	\$ -	NA
353	Street Light / Signal System	373	\$ -	NA
354	<b>Total Distribution Plant</b>		\$ -	
355				
356	<b>Subtotal Plant Before General</b>		\$ -	
357				
358	<b>General Plant</b>			
359	Land and Land Rights	389	\$ -	Demand
360	Structures & Improvements	390	\$ -	Demand
361	Structures & Improvements - Other	3900	\$ -	NA
362	Office Furniture & Equipment	391	\$ -	Demand
363	Info System Computers	3910	\$ -	NA
364	Transportation Equipment	392	\$ -	Demand
365	Stores Equipment	393	\$ -	Demand
366	Tools, Shop & Garage Equipment	394	\$ -	Demand
367	Laboratory Equipment	395	\$ -	Demand
368	Power Operated Equipment	396	\$ -	Demand
369	Communication Equipment	397	\$ -	Demand
370	Miscellaneous Equipment	398	\$ -	Demand
371	Other Tangible Property	399	\$ -	Demand
372	<b>Subtotal General Plant</b>		\$ -	
373				
374	<b>Total Gross Plant in Service</b>		\$ -	
375				
376				
377	<b>Accumulated Depreciation</b>			
378	<b>Intangible Plant</b>			
379	Organization	301	\$ -	NA
380	Franchises and Consents	302	\$ -	NA
381	Misc. Intangible Plant	303	\$ -	Demand
382	Misc. Computer Software	3030	\$ -	NA
383	<b>Subtotal Intangible Plant</b>		\$ -	
384				
385	<b>Production Plant</b>			
386	<b>Steam Production</b>			
387	Land and Land Rights	310	\$ -	NA
388	Structures & Improvements	311	\$ -	NA
389	Boiler Plant Equipment	312	\$ -	NA
390	Engines and Engine Generators	313	\$ -	NA
391	Turbo-Generator Units	314	\$ -	NA
392	Accessory Electric Equipment	315	\$ -	NA
393	Misc. Power Plant Equipment	316	\$ -	NA
394	<b>Subtotal Steam Production</b>		\$ -	



# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
395				
396	<b>Hydraulic Production</b>			
397	Land and Land Rights	330	\$ -	NA
398	Structures & Improvements	331	\$ -	NA
399	Reservoirs, Dams and Water Ways	332	\$ -	NA
400	Water Wheel, Turbine and Generator	333	\$ -	NA
401	Accessory Electric Equipment	334	\$ -	NA
402	Misc. Power Plant Equipment	335	\$ -	NA
403	Roads, Railroads and Bridges	336	\$ -	NA
404	<b>Subtotal Hydraulic Production</b>		\$ -	
405				
406	<b>Combustion Turbine &amp; Other Production</b>			
407	Land and Land Rights	340	\$ -	NA
408	Structures & Improvements	341	\$ -	NA
409	Fuel Holders, Prod, & Acc.	342	\$ -	NA
410	Prime Movers	343	\$ -	NA
411	Generators & Other Production	344	\$ -	NA
412	Accessory Electric Equipment	345	\$ -	NA
413	Misc. Production Plant	2000	\$ -	NA
414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	
415				
416	<b>Total Production Plant</b>		\$ -	
417				
418	<b>Transmission Plant</b>			
419	Land and Land Rights	350	\$ -	NA
420	Reserved	351	\$ -	NA
421	Structures & Improvements	352	\$ -	NA
422	Station Equipment - System	353	\$ -	NA
423	Towers and Fixtures	354	\$ -	NA
424	Poles and Fixtures	355	\$ -	NA
425	Overhead Conductor	356	\$ -	NA
426	Underground Conductor	357	\$ -	NA
427	Underground Conduit	358	\$ -	NA
428	Misc. Transmission Plant	359	\$ -	NA
429	<b>Subtotal Transmission Plant</b>		\$ -	
430				
431	<b>Distribution Plant</b>			
432	Land and Land Rights	360	\$ -	NA
433	Structures & Improvements	361	\$ -	NA
434	Station Equipment	362	\$ -	NA
435	Misc. Plant	363	\$ -	NA
436	Towers and Fixtures	364	\$ -	NA
437	Overhead Conductor	365	\$ -	NA
438	Underground Conduit	366	\$ -	NA
439	Underground Conductor	367	\$ -	NA
440	Line Transformers	368	\$ -	NA
441	Services	369	\$ -	NA
442	Meters	370	\$ -	NA
443	Inst. on Customer Premises	371	\$ -	NA
444	Street Light / Signal System	373	\$ -	NA
445	<b>Total Distribution Plant</b>		\$ -	
446				
447	<b>Subtotal Plant Before General</b>		\$ -	
448				
449	<b>General Plant</b>			
450	Land and Land Rights	389	\$ -	NA
451	Structures & Improvements	390	\$ -	Demand
452	Structures & Improvements - Other	3900	\$ -	NA
453	Office Furniture & Equipment	391	\$ -	Demand
454	Info System Computers	3910	\$ -	NA
455	Transportation Equipment	392	\$ -	Demand
456	Stores Equipment	393	\$ -	Demand
457	Tools, Shop & Garage Equipment	394	\$ -	Demand
458	Laboratory Equipment	395	\$ -	Demand
459	Power Operated Equipment	396	\$ -	Demand
460	Communication Equipment	397	\$ -	Demand
461	Miscellaneous Equipment	398	\$ -	Demand
462	Other Tangible Property	399	\$ -	Demand
463	<b>Subtotal General Plant</b>		\$ -	
464				
465	<b>Total Accumulated Depreciation</b>		\$ -	
466				
467				
468	<b>Net Plant in Service</b>			
469	<b>Intangible Plant</b>			
470	Organization	301	\$ -	NA
471	Franchises and Consents	302	\$ -	NA
472	Misc. Intangible Plant	303	\$ -	NA
473	Misc. Computer Software	3030	\$ -	NA

# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
474	<b>Subtotal Intangible Plant</b>		\$ -	
475				
476	<b>Production Plant</b>			
477	<b>Steam Production</b>			
478	Land and Land Rights	310	\$ -	NA
479	Structures & Improvements	311	\$ -	NA
480	Boiler Plant Equipment	312	\$ -	NA
481	Engines and Engine Generators	313	\$ -	NA
482	Turbo-Generator Units	314	\$ -	NA
483	Accessory Electric Equipment	315	\$ -	NA
484	Misc. Power Plant Equipment	316	\$ -	NA
485	<b>Subtotal Steam Production</b>		\$ -	
486				
487	<b>Hydraulic Production</b>			
488	Land and Land Rights	330	\$ -	NA
489	Structures & Improvements	331	\$ -	NA
490	Reservoirs, Dams and Water Ways	332	\$ -	NA
491	Water Wheel, Turbine and Generator	333	\$ -	NA
492	Accessory Electric Equipment	334	\$ -	NA
493	Misc. Power Plant Equipment	335	\$ -	NA
494	Roads, Railroads and Bridges	336	\$ -	NA
495	<b>Subtotal Hydraulic Production</b>		\$ -	
496				
497	<b>Combustion Turbine &amp; Other Production</b>			
498	Land and Land Rights	340	\$ -	NA
499	Structures & Improvements	341	\$ -	NA
500	Fuel Holders, Prod, & Acc.	342	\$ -	NA
501	Prime Movers	343	\$ -	NA
502	Generators & Other Production	344	\$ -	NA
503	Accessory Electric Equipment	345	\$ -	NA
504	Misc. Production Plant	2000	\$ -	NA
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	
506				
507	<b>Total Production Plant</b>		\$ -	
508				
509	<b>Transmission Plant</b>			
510	Land and Land Rights	350	\$ -	NA
511	Reserved	351	\$ -	NA
512	Structures & Improvements	352	\$ -	NA
513	Station Equipment - System	353	\$ -	NA
514	Towers and Fixtures	354	\$ -	NA
515	Poles and Fixtures	355	\$ -	NA
516	Overhead Conductor	356	\$ -	NA
517	Underground Conductor	357	\$ -	NA
518	Underground Conduit	358	\$ -	NA
519	Misc. Transmission Plant	359	\$ -	NA
520	<b>Subtotal Transmission Plant</b>		\$ -	
521				
522	<b>Distribution Plant</b>			
523	Land and Land Rights	360	\$ -	NA
524	Structures & Improvements	361	\$ -	NA
525	Station Equipment	362	\$ -	NA
526	Misc. Plant	363	\$ -	NA
527	Towers and Fixtures	364	\$ -	NA
528	Overhead Conductor	365	\$ -	NA
529	Underground Conduit	366	\$ -	NA
530	Underground Conductor	367	\$ -	NA
531	Line Transformers	368	\$ -	NA
532	Services	369	\$ -	NA
533	Meters	370	\$ -	NA
534	Inst. on Customer Premises	371	\$ -	NA
535	Street Light / Signal System	373	\$ -	NA
536	<b>Total Distribution Plant</b>		\$ -	
537				
538	<b>Subtotal Plant Before General</b>		\$ -	
539				
540	<b>General Plant</b>			
541	Land and Land Rights	389	\$ -	Demand
542	Structures & Improvements	390	\$ -	Demand
543	Structures & Improvements - Other	3900	\$ -	NA
544	Office Furniture & Equipment	391	\$ -	Demand
545	Info System Computers	3910	\$ -	NA
546	Transportation Equipment	392	\$ -	Demand
547	Stores Equipment	393	\$ -	NA
548	Tools, Shop & Garage Equipment	394	\$ -	Demand
549	Laboratory Equipment	395	\$ -	Demand
550	Power Operated Equipment	396	\$ -	Demand
551	Communication Equipment	397	\$ -	Demand
552	Miscellaneous Equipment	398	\$ -	Demand
553	Other Tangible Property	399	\$ -	Demand



# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
554	Subtotal General Plant		\$ -	
555				
556	Total Net Plant in Service		\$ -	
557				
558				
559	Labor			
560				
561	Production Labor			
562	Steam Production Operation			
563	Supervision & Engineering	\$	-	NA
564	Fuel (Transportation & Handling)	\$	-	NA
565	Steam Expense	\$	-	NA
566	Electric Expense	\$	-	NA
567	Miscellaneous	\$	-	NA
568	Rent	\$	-	NA
569	Total Steam Production Operation	\$	-	
570				
571	Steam Production Maintenance			
572	Supervision & Engineering	\$	-	NA
573	Structures	\$	-	NA
574	Boilers	\$	-	NA
575	Electric Plant	\$	-	NA
576	Miscellaneous Labor	\$	-	NA
577	Total Steam Production Maintenance	\$	-	
578				
579	Hydro Production Operation			
580	Supervision & Engineering	\$	-	NA
581	Water for Power	\$	-	NA
582	Hydraulic Expense	\$	-	NA
583	Electric Expense	\$	-	NA
584	Miscellaneous	\$	-	NA
585	Rent	\$	-	NA
586	Total Hydro Production Operation	\$	-	
587				
588	Hydro Production Maintenance			
589	Supervision & Engineering	\$	-	NA
590	Structures	\$	-	NA
591	Reservoirs & Dams	\$	-	NA
592	Electric Plant	\$	-	NA
593	Miscellaneous Plant	\$	-	NA
594	Total Hydro Production Maintenance	\$	-	
595				
596	Combined Cycle Operation			
597	Labor	\$	-	NA
598	Fuel Handling	\$	-	NA
599	Generation Expense	\$	-	NA
600	Miscellaneous Plant	\$	-	NA
601	Total Combined Cycle Operation	\$	-	
602				
603	Combined Cycle Maintenance			
604	Supervision & Engineering	\$	-	NA
605	Structures	\$	-	NA
606	Electric Plant	\$	-	NA
607	Miscellaneous Plant	\$	-	NA
608	Total Combined Cycle Maintenance	\$	-	
609				
610	Other Production			
611	RERC/Acorn Gen. Plant	6120130 \$	-	NA
612	Clearwater Generating Plant	6120140 \$	-	NA
613	PU Elec Power Supply Operations	6120000 \$	-	NA
614	Total Other Production	\$	-	
615				
616	Total Production Labor	\$	-	
617				
618	Transmission Labor			
619	Transmission Operations			
620	Supervision & Engineering	\$	-	NA
621	Load Dispatch	\$	-	NA
622	Station Equipment	\$	-	NA
623	Overhead Lines	\$	-	NA
624	Underground Lines	\$	-	NA
625	General Labor	\$	-	NA
626	Miscellaneous	\$	-	NA
627	Rents	\$	-	NA
628	Total Transmission Operations	\$	-	
629				
630	Transmission Maintenance			
631	Supervision & Engineering	\$	-	NA
632	Structures	\$	-	NA



# Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
633	Station Equipment		\$ -	NA
634	Overhead Lines		\$ -	NA
635	Underground Lines		\$ -	NA
636	Miscellaneous		\$ -	NA
637	<b>Total Transmission Maintenance</b>		\$ -	
638				
639	<b>Wheeling</b>			
640	Wheeling		\$ -	NA
641	Wheeling		\$ -	NA
642	<b>Total Wheeling</b>		\$ -	
643				
644	<b>Total Transmission Labor</b>		\$ -	
645				
646	<b>Distribution Labor</b>			
647	<b>Distribution Operations</b>			
648	Electric Operations	6100000	\$ -	NA
649	PU Electric Field Operations	6105000	\$ -	NA
650	Energy Deliv. Engineering	6110000	\$ -	NA
651	Customer Engineering-GIS	6115000	\$ -	NA
652	Underground Lines		\$ -	NA
653	Street Lighting		\$ -	NA
654	Metering		\$ -	NA
655	Customer Installations		\$ -	NA
656	Miscellaneous		\$ -	NA
657	Rents		\$ -	NA
658	<b>Total Distribution Operations</b>		\$ -	
659				
660	<b>Distribution Maintenance</b>			
661	Supervision & Engineering		\$ -	NA
662	Structures		\$ -	NA
663	Stations Equipment		\$ -	NA
664	Overhead Lines		\$ -	NA
665	Underground Lines		\$ -	NA
666	Transformers		\$ -	NA
667	Street Lighting		\$ -	NA
668	Metering		\$ -	NA
669	Miscellaneous		\$ -	NA
670	<b>Total Distribution Maintenance</b>		\$ -	
671				
672	<b>Total Distribution Labor</b>		\$ -	
673				
674	<b>Customer Labor</b>			
675	<b>Customer Accounting Expense</b>			
676	Pub Util Business Support	6004000	\$ -	NA
677	Pub Util Admin-Utility Billing	6005000	\$ -	NA
678	Pub Util Admin-Customer Service	6015000	\$ -	NA
679	Pub Util Admin-Marketing Service	6020000	\$ -	NA
680	Miscellaneous		\$ -	NA
681	<b>Total Customer Accounting Expense</b>		\$ -	
682				
683	<b>Customer Service Expense</b>			
684	Customer Engineering-GIS		\$ -	NA
685	Customer Assistance		\$ -	NA
686	Advertisement / Marketing		\$ -	NA
687	Miscellaneous		\$ -	NA
688	<b>Total Customer Service Expense</b>		\$ -	
689				
690	<b>Sales Expense</b>			
691	Sales Expense		\$ -	NA
692	Demonstrations & Selling		\$ -	NA
693	Miscellaneous Sales Expense		\$ -	NA
694	<b>Total Sales Expense</b>		\$ -	
695				
696	<b>Total Customer Labor</b>		\$ -	
697				
698	<b>Total Labor Expense excluding A&amp;G</b>		\$ -	



Transmission

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
699				
700	<b>Administrative &amp; General Labor</b>			
701	Pub Util Admin-Management Services	6000000	\$ -	Rev. Req.
702	Pub Util Admin-Field Services	6010000	\$ -	NA
703	Legislative & Regulator Risk	6025000	\$ -	Rev. Req.
704	Outside Services		\$ -	NA
705	Property Insurance		\$ -	NA
706	Injuries and Damages		\$ -	NA
707	Electric Utility Communication Labor		\$ -	NA
708	Miscellaneous		\$ -	NA
709	Rents		\$ -	NA
710	Transportation Pool General Labor		\$ -	NA
711	Maintenance of General Plant		\$ -	NA
712	N/A		\$ -	NA
713	<b>Total Administrative &amp; General Labor</b>		\$ -	
714				
715	<b>Total Labor Expense</b>		\$ -	

<b>Allocation Factors</b>	
Demand	Demand
Energy	Energy
Direct Assignmnet	Direct Assign
Revenue Requirement	Rev. Req.
NA	NA



# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
1	<b>Production O&amp;M</b>					
2	<b>Steam Production Operation</b>					
3	Supervision & Engineering	500	\$ -	\$ -	\$ -	\$ -
4	Fuel (Transportation & Handling)	501	\$ -	\$ -	\$ -	\$ -
5	Steam Power Fuel - Gas	50110	\$ -	\$ -	\$ -	\$ -
6	Steam Power Fuel - Oil	50120	\$ -	\$ -	\$ -	\$ -
7	Steam Power Fuel - Coal	50130	\$ -	\$ -	\$ -	\$ -
8	Steam Expense	502	\$ -	\$ -	\$ -	\$ -
9	Electric Expense	505	\$ -	\$ -	\$ -	\$ -
10	Miscellaneous	506	\$ -	\$ -	\$ -	\$ -
11	Rent	507	\$ -	\$ -	\$ -	\$ -
12	<b>Subtotal Steam Production Operation</b>		\$ -	\$ -	\$ -	\$ -
13						
14	<b>Steam Production Maintenance</b>					
15	Supervision & Engineering	510	\$ -	\$ -	\$ -	\$ -
16	Structures	511	\$ -	\$ -	\$ -	\$ -
17	Boilers	512	\$ -	\$ -	\$ -	\$ -
18	Electric Plant	513	\$ -	\$ -	\$ -	\$ -
19	Miscellaneous Labor	515	\$ -	\$ -	\$ -	\$ -
20	<b>Subtotal Steam Production Maintenance</b>		\$ -	\$ -	\$ -	\$ -
21						
22	<b>Nuclear Production Operation</b>					
23	Supervision & Engineering	517	\$ -	\$ -	\$ -	\$ -
24	Nuclear Fuel Expense	518	\$ -	\$ -	\$ -	\$ -
25	Electric Expense - Turbine Generators	523	\$ -	\$ -	\$ -	\$ -
26	Reserved	NA	\$ -	\$ -	\$ -	\$ -
27	Miscellaneous Power Expenses	524	\$ -	\$ -	\$ -	\$ -
28	Reserved	NA	\$ -	\$ -	\$ -	\$ -
29	<b>Subtotal Nuclear Production Operation</b>		\$ -	\$ -	\$ -	\$ -
30						
31	<b>Nuclear Production Maintenance</b>					
32	Supervision & Engineering	528	\$ -	\$ -	\$ -	\$ -
33	Reserved	NA	\$ -	\$ -	\$ -	\$ -
34	Reserved	NA	\$ -	\$ -	\$ -	\$ -
35	Reserved	NA	\$ -	\$ -	\$ -	\$ -
36	Miscellaneous Plant	530	\$ -	\$ -	\$ -	\$ -
37	<b>Subtotal Nuclear Production Maintenance</b>		\$ -	\$ -	\$ -	\$ -
38						
39	<b>Combined Cycle Operation</b>					
40	Supervision & Engineering	NA	\$ -	\$ -	\$ -	\$ -
41	Fuel	NA	\$ -	\$ -	\$ -	\$ -
42	Combined Cycle Fuel - Gas	NA	\$ -	\$ -	\$ -	\$ -
43	Combined Cycle Fuel - Oil	NA	\$ -	\$ -	\$ -	\$ -
44	Generation Expense	NA	\$ -	\$ -	\$ -	\$ -
45	Miscellaneous	NA	\$ -	\$ -	\$ -	\$ -
46	<b>Subtotal Combined Cycle Operation</b>		\$ -	\$ -	\$ -	\$ -
47						
48	<b>Combined Cycle Maintenance</b>					
49	Supervision & Engineering	NA	\$ -	\$ -	\$ -	\$ -
50	Structures	NA	\$ -	\$ -	\$ -	\$ -
51	Electric Plant	NA	\$ -	\$ -	\$ -	\$ -
52	Miscellaneous Plant	NA	\$ -	\$ -	\$ -	\$ -
53	<b>Subtotal Combined Cycle Maintenance</b>		\$ -	\$ -	\$ -	\$ -
54						
55	<b>Other Production</b>					
56	Intermountain Power (take or pay)	546	\$ -	\$ -	\$ -	\$ -
57	Fuel Expense	547	\$ -	\$ -	\$ -	\$ -
58	Hoover (take or pay)	548	\$ -	\$ -	\$ -	\$ -
59	Misc. Other Power Generation	549	\$ -	\$ -	\$ -	\$ -
60	Palo Verde Power (take or pay)	550	\$ -	\$ -	\$ -	\$ -
61	Deseret Power (take or pay)	552	\$ -	\$ -	\$ -	\$ -
62	Maint/Generating & Elec. Equip.	553	\$ -	\$ -	\$ -	\$ -
63	System Load Control	556	\$ -	\$ -	\$ -	\$ -
64	Other Expenditures	557	\$ -	\$ -	\$ -	\$ -
65	Purchased Power	555	\$ -	\$ -	\$ -	\$ -
66	Purchased Power - Energy Direct Assignment	55501	\$ -	\$ -	\$ -	\$ -
67	<b>Subtotal Other Production</b>		\$ -	\$ -	\$ -	\$ -
68						
69	<b>Total Production O&amp;M</b>		\$ -	\$ -	\$ -	\$ -
70						
71	<b>Fuel &amp; Purchased Power</b>		\$ -	\$ -	\$ -	\$ -
72						
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ -	\$ -	\$ -	\$ -
74						
75	<b>Transmission O&amp;M</b>					
76	<b>Transmission Operation</b>					
77	Supervision & Engineering	560	\$ -	\$ -	\$ -	\$ -
78	Load Dispatch	561	\$ -	\$ -	\$ -	\$ -
79	Station Equipment	562	\$ -	\$ -	\$ -	\$ -



# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
80	Overhead Lines	563	\$ -	\$ -	\$ -	\$ -
81	Underground Lines	564	\$ -	\$ -	\$ -	\$ -
82	Miscellaneous	566	\$ -	\$ -	\$ -	\$ -
83	Rents	567	\$ -	\$ -	\$ -	\$ -
84	<b>Subtotal Transmission Operation</b>		\$ -	\$ -	\$ -	\$ -
85						
86	<b>Transmission Maintenance</b>					
87	Supervision & Engineering	568	\$ -	\$ -	\$ -	\$ -
88	Structures	569	\$ -	\$ -	\$ -	\$ -
89	Station Equipment	570	\$ -	\$ -	\$ -	\$ -
90	Overhead Lines	571	\$ -	\$ -	\$ -	\$ -
91	Underground Lines	572	\$ -	\$ -	\$ -	\$ -
92	Miscellaneous	573	\$ -	\$ -	\$ -	\$ -
93	<b>Subtotal Transmission Maintenance</b>		\$ -	\$ -	\$ -	\$ -
94						
95	<b>Wheeling</b>					
96	Transmission Cost Fixed	565	\$ 19,914,764	\$ -	\$ -	\$ -
97	Transmission Cost Variable	565	\$ -	\$ -	\$ 42,940,708	\$ -
98	<b>Subtotal Wheeling</b>		\$ 19,914,764	\$ -	\$ 42,940,708	\$ -
99						
100	<b>Total Transmission O&amp;M</b>		\$ 19,914,764	\$ -	\$ 42,940,708	\$ -
101						
102	<b>Distribution O&amp;M</b>					
103	<b>Distribution Operations</b>					
104	Operation Maintenance and Engineering	580	\$ -	\$ -	\$ -	\$ -
105	Load Dispatch	581	\$ -	\$ -	\$ -	\$ -
106	Station Equipment	582	\$ -	\$ -	\$ -	\$ -
107	Overhead Lines	583	\$ -	\$ -	\$ -	\$ -
108	Underground Lines	584	\$ -	\$ -	\$ -	\$ -
109	Street Lighting & Signal Expenses	585	\$ -	\$ -	\$ -	\$ -
110	Metering	586	\$ -	\$ -	\$ -	\$ -
111	Customer Installations	587	\$ -	\$ -	\$ -	\$ -
112	Miscellaneous	588	\$ -	\$ -	\$ -	\$ -
113	Rents	589	\$ -	\$ -	\$ -	\$ -
114	<b>Subtotal Distribution Operations</b>		\$ -	\$ -	\$ -	\$ -
115						
116	<b>Distribution Maintenance</b>					
117	Supervision	590	\$ -	\$ -	\$ -	\$ -
118	Structures	591	\$ -	\$ -	\$ -	\$ -
119	Station Equipment	592	\$ -	\$ -	\$ -	\$ -
120	Overhead Lines	593	\$ -	\$ -	\$ -	\$ -
121	Underground Lines	594	\$ -	\$ -	\$ -	\$ -
122	Transformers	595	\$ -	\$ -	\$ -	\$ -
123	Street Lighting & Signals	596	\$ -	\$ -	\$ -	\$ -
124	Metering	597	\$ -	\$ -	\$ -	\$ -
125	Miscellaneous	598	\$ -	\$ -	\$ -	\$ -
126	<b>Subtotal Distribution Maintenance</b>		\$ -	\$ -	\$ -	\$ -
127						
128	<b>Total Distribution O&amp;M</b>		\$ -	\$ -	\$ -	\$ -
129						
130	<b>Customer O&amp;M</b>					
131	<b>Customer Accounting Expense</b>					
132	Supervision	901	\$ -	\$ -	\$ -	\$ -
133	Meter Reading	902	\$ -	\$ -	\$ -	\$ -
134	Customer Records and Collection Expenses	903	\$ -	\$ -	\$ -	\$ -
135	Reserved	NA	\$ -	\$ -	\$ -	\$ -
136	Uncollectible Accounts	904	\$ -	\$ -	\$ -	\$ -
137	Miscellaneous	905	\$ -	\$ -	\$ -	\$ -
138	<b>Subtotal Customer Accounting Expense</b>		\$ -	\$ -	\$ -	\$ -
139						
140	<b>Other Customer Costs</b>					
141	Supervision	907	\$ -	\$ -	\$ -	\$ -
142	Customer Assistance	908	\$ -	\$ -	\$ -	\$ -
143	Advertisement	909	\$ -	\$ -	\$ -	\$ -
144	Miscellaneous	910	\$ -	\$ -	\$ -	\$ -
145	<b>Subtotal Other Customer Costs</b>		\$ -	\$ -	\$ -	\$ -
146						
147	<b>Sales Expense</b>					
148	Sales Expense - Supervision	911	\$ -	\$ -	\$ -	\$ -
149	Demonstrations & Selling	912	\$ -	\$ -	\$ -	\$ -
150	Advertising Expenses	913	\$ -	\$ -	\$ -	\$ -
151	Miscellaneous Sales Expense	916	\$ -	\$ -	\$ -	\$ -
152	<b>Subtotal Sales Expense</b>		\$ -	\$ -	\$ -	\$ -
153						
154	<b>Total Customer O&amp;M</b>		\$ -	\$ -	\$ -	\$ -
155						
156	<b>Administrative &amp; General Expense</b>					
157	Administrative Salaries & Misc. Labor	920	\$ -	\$ -	\$ -	\$ -





# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
158	Office Supplies & Expense	921	\$ -	\$ -	\$ -	\$ -
159	Interdepartmental Charges	922	\$ -	\$ -	\$ -	\$ -
160	Outside Services	923	\$ -	\$ -	\$ -	\$ -
161	Property Insurance	924	\$ -	\$ -	\$ -	\$ -
162	Injuries and Damages	925	\$ -	\$ -	\$ -	\$ -
163	Employee Pensions and Benefits	926	\$ -	\$ -	\$ -	\$ -
164	Franchise Requirements	927	\$ -	\$ -	\$ -	\$ -
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ -	\$ -	\$ -	\$ -
166	General Advertising Expense	930	\$ -	\$ -	\$ -	\$ -
167	Rents	931	\$ 103,629	\$ -	\$ 76,180	\$ -
168	Miscellaneous General Expenses	933	\$ -	\$ -	\$ -	\$ -
169	Maintenance of General Plant	932	\$ -	\$ -	\$ -	\$ -
170	Duplicate Charges - Credit	929	\$ -	\$ -	\$ -	\$ -
171	<b>Subtotal Administrative &amp; General Expense</b>		\$ 103,629	\$ -	\$ 76,180	\$ -
172						
173	<b>Miscellaneous and Clearing Accounts</b>					
174	General Government Charges	701	\$ -	\$ -	\$ -	\$ -
175	Expenses Transferred from Electric	702	\$ -	\$ -	\$ -	\$ -
176	IDI Utility Charges	703	\$ -	\$ -	\$ -	\$ -
177	Removal Expenses	704	\$ -	\$ -	\$ -	\$ -
178	Taxes	707	\$ -	\$ -	\$ -	\$ -
179	Stores Expenses	781	\$ -	\$ -	\$ -	\$ -
180	Transportation Expenses	782	\$ -	\$ -	\$ -	\$ -
181	Tool and Shop Expenses	783	\$ -	\$ -	\$ -	\$ -
182	Insurance	788	\$ -	\$ -	\$ -	\$ -
183	Non-Operating Expenses	790	\$ -	\$ -	\$ -	\$ -
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		\$ -	\$ -	\$ -	\$ -
185						
186	<b>Total O&amp;M Expense</b>		\$ 20,018,394	\$ -	\$ 43,016,888	\$ -
187						
188	<b>Total O&amp;M Expense less Purchased Power</b>		\$ 20,018,394	\$ -	\$ 43,016,888	\$ -
189						
190	<b>Additional Expenses &amp; Deductions</b>					
191	<b>Debt Service</b>					
192	Generation		\$ -	\$ -	\$ -	\$ -
193	Transmission		\$ 3,107,916	\$ -	\$ -	\$ -
194	Distribution		\$ -	\$ -	\$ -	\$ -
195	Customer		\$ -	\$ -	\$ -	\$ -
196	New Debt		\$ -	\$ -	\$ -	\$ -
197	<b>Total Debt Service</b>		\$ 3,107,916	\$ -	\$ -	\$ -
198						
199	<b>Taxes and Transfer to General Fund</b>					
200	General Fund Transfer		\$ 3,134,763	\$ -	\$ 2,304,420	\$ -
201	Other		\$ -	\$ -	\$ -	\$ -
202	Other		\$ -	\$ -	\$ -	\$ -
203	Other		\$ -	\$ -	\$ -	\$ -
204	<b>Subtotal Taxes and Transfer to General Fund</b>		\$ 3,134,763	\$ -	\$ 2,304,420	\$ -
205						
206	<b>Capital Paid from Current Earnings</b>					
207	Production		\$ -	\$ -	\$ -	\$ -
208	Transmission		\$ -	\$ -	\$ -	\$ -
209	Distribution		\$ -	\$ -	\$ -	\$ -
210	Customer		\$ -	\$ -	\$ -	\$ -
211	Street Lighting Capital		\$ -	\$ -	\$ -	\$ -
212	NA		\$ -	\$ -	\$ -	\$ -
213	<b>Subtotal Capital Paid from Current Earnings</b>		\$ -	\$ -	\$ -	\$ -
214						
215	<b>Reserves - Additional Cash Requirements</b>		\$ 661,838	\$ -	\$ -	\$ -
216						
217	<b>Total Additional Expenses &amp; Deductions</b>		\$ 6,904,517	\$ -	\$ 2,304,420	\$ -
218						
219	<b>Subtotal Revenue Requirement</b>		\$ 26,922,911	\$ -	\$ 45,321,308	\$ -
220						
221	<b>Other Income</b>					
222	<b>Other Operating Revenue:</b>					
223	Uncollectibles		\$ -	\$ -	\$ -	\$ -
224	Diversion	344400	\$ -	\$ -	\$ -	\$ -
225	Service Connect Charges - Electric	344410	\$ -	\$ -	\$ -	\$ -
226	Misc Service Revenues - Electric	344491	\$ -	\$ -	\$ -	\$ -
227	Misc Operating Revenues - Electric	344492	\$ 1,028	\$ -	\$ -	\$ -
228	Corona Fees- Rev	344493	\$ -	\$ -	\$ -	\$ -
	Cap and Trade Auction	344511	\$ -	\$ -	\$ -	\$ -
230	REC Sale	344523	\$ -	\$ -	\$ -	\$ -
231	RA Capacity Sale	344522	\$ 192,361	\$ -	\$ -	\$ -
232	Low Carbon Fuel Standard Credits	344514	\$ -	\$ -	\$ 212,886	\$ -
233	Non Energy Receipts ABC Admin OH	344513	\$ 5,565	\$ -	\$ -	\$ -
234	<b>Subtotal Other Operating Revenue</b>		\$ 198,954	\$ -	\$ 212,886	\$ -
235						
236	<b>Other Non-Operating Revenues (Expenses):</b>					



# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
237	Gain (Loss) on retirement of utility plant		\$ -	\$ -	\$ -	\$ -
238	Interest Income		\$ -	\$ -	\$ -	\$ -
239	Corona Fees - Rev	344493	\$ -	\$ -	\$ -	\$ -
240	Misc. Settlement Reimbursement	344494	\$ -	\$ -	\$ -	\$ -
241	Late Payment Penalties	353400	\$ -	\$ -	\$ -	\$ -
242	Land and Building Rental	373100	\$ 310,237	\$ -	\$ -	\$ -
243	Other Property Rental	373120	\$ 7,941	\$ -	\$ -	\$ -
244	Pole Attachments	373125	\$ -	\$ -	\$ -	\$ -
245	Substation Operation & Maintenance	373126	\$ -	\$ -	\$ -	\$ -
246	Substation Leasing	373127	\$ -	\$ -	\$ -	\$ -
247	Communication Services	373128	\$ -	\$ -	\$ -	\$ -
248	CIS User Fee	373132	\$ -	\$ -	\$ -	\$ -
249	Refunds and Reimbursements	374000	\$ -	\$ -	\$ -	\$ -
250	Miscellaneous Receipts	374200	\$ 44,206	\$ -	\$ -	\$ -
251	Cash Over/Shortage	374207	\$ -	\$ -	\$ -	\$ -
252	Asset Forfeiture Revenue	374500	\$ -	\$ -	\$ -	\$ -
253	Bad Debt Recovery	374800	\$ -	\$ -	\$ -	\$ -
254	Settlement Recovery	374801	\$ -	\$ -	\$ -	\$ -
255	Settlement Recovery - SONGS	374802	\$ -	\$ -	\$ -	\$ -
256	Liquidated Damages	374810	\$ -	\$ -	\$ -	\$ -
257	Sale of Salvage Materials	380030	\$ 3,868	\$ -	\$ -	\$ -
258	Damage Claim Recoveries	380100	\$ -	\$ -	\$ -	\$ -
259	Operating Transfer from 650 Fund	985650	\$ -	\$ -	\$ -	\$ -
260	Utilization Charges	61250000	\$ -	\$ -	\$ -	\$ -
261	<b>Subtotal Other Non-Operating Revenue</b>		\$ 366,252	\$ -	\$ -	\$ -
262						
263	<b>Wholesale Sales</b>		\$ -	\$ -	\$ -	\$ -
264						
265	<b>Transmission Revenue</b>		\$ -	\$ -	25,732,402	\$ -
266						
267	<b>Total Other Income</b>		\$ 565,206	\$ -	25,945,288	\$ -
268						
269	<b>Total Retail Revenue Requirement</b>		\$ 26,357,705	\$ -	19,376,020	\$ -
270						
271						
273						
274						
275						
276						
277						
278						
279						
280						
281						
282						
283						
284	<b>PLANT IN SERVICE</b>					
285						
286	<b>Gross Plant in Service</b>					
287	<b>Intangible Plant</b>					
288	Organization	301	\$ -	\$ -	\$ -	\$ -
289	Franchises and Consents	302	\$ -	\$ -	\$ -	\$ -
290	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	\$ -
291	Misc. Computer Software	3030	\$ -	\$ -	\$ -	\$ -
292	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	\$ -
293						
294	<b>Production Plant</b>					
295	<b>Steam Production</b>					
296	Land and Land Rights	310	\$ -	\$ -	\$ -	\$ -
297	Structures & Improvements	311	\$ -	\$ -	\$ -	\$ -
298	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	\$ -
299	Engines and Engine Generators	313	\$ -	\$ -	\$ -	\$ -
300	Turbo-Generator Units	314	\$ -	\$ -	\$ -	\$ -
301	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	\$ -
302	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	\$ -
303	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	\$ -
304						
305	<b>Hydraulic Production</b>					
306	Land and Land Rights	330	\$ -	\$ -	\$ -	\$ -
307	Structures & Improvements	331	\$ -	\$ -	\$ -	\$ -
308	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	\$ -
309	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	\$ -
310	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	\$ -
311	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	\$ -
312	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	\$ -
313	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	\$ -
314						
315	<b>Combustion Turbine &amp; Other Production</b>					
316	Land and Land Rights	340	\$ -	\$ -	\$ -	\$ -



# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
317	Structures & Improvements	341	\$ -	\$ -	\$ -	\$ -
318	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	\$ -
319	Prime Movers	343	\$ -	\$ -	\$ -	\$ -
320	Generators & Other Production	344	\$ -	\$ -	\$ -	\$ -
321	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	\$ -
322	Misc. Production Plant	2000	\$ -	\$ -	\$ -	\$ -
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	\$ -
324						
325	<b>Total Production Plant</b>		\$ -	\$ -	\$ -	\$ -
326						
327	<b>Transmission Plant</b>					
328	Land and Land Rights	350	\$ -	\$ -	\$ -	\$ -
329	Reserved	351	\$ -	\$ -	\$ -	\$ -
330	Structures & Improvements	352	\$ -	\$ -	\$ -	\$ -
331	Station Equipment - System	353	\$ -	\$ -	\$ -	\$ -
332	Towers and Fixtures	354	\$ -	\$ -	\$ -	\$ -
333	Poles and Fixtures	355	\$ -	\$ -	\$ -	\$ -
334	Overhead Conductor	356	\$ -	\$ -	\$ -	\$ -
335	Underground Conductor	357	\$ -	\$ -	\$ -	\$ -
336	Underground Conduit	358	\$ -	\$ -	\$ -	\$ -
337	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	\$ -
338	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ -	\$ -
339						
340	<b>Distribution Plant</b>					
341	Land and Land Rights	360	\$ -	\$ -	\$ -	\$ -
342	Structures & Improvements	361	\$ -	\$ -	\$ -	\$ -
343	Station Equipment	362	\$ -	\$ -	\$ -	\$ -
344	Misc. Plant	363	\$ -	\$ -	\$ -	\$ -
345	Towers and Fixtures	364	\$ -	\$ -	\$ -	\$ -
346	Overhead Conductor	365	\$ -	\$ -	\$ -	\$ -
347	Underground Conduit	366	\$ -	\$ -	\$ -	\$ -
348	Underground Conductor	367	\$ -	\$ -	\$ -	\$ -
349	Line Transformers	368	\$ -	\$ -	\$ -	\$ -
350	Services	369	\$ -	\$ -	\$ -	\$ -
351	Meters	370	\$ -	\$ -	\$ -	\$ -
352	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	\$ -
353	Street Light / Signal System	373	\$ -	\$ -	\$ -	\$ -
354	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ -	\$ -
355						
356	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ -	\$ -
357						
358	<b>General Plant</b>					
359	Land and Land Rights	389	\$ -	\$ -	\$ -	\$ -
360	Structures & Improvements	390	\$ -	\$ -	\$ -	\$ -
361	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	\$ -
362	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	\$ -
363	Info System Computers	3910	\$ -	\$ -	\$ -	\$ -
364	Transportation Equipment	392	\$ -	\$ -	\$ -	\$ -
365	Stores Equipment	393	\$ -	\$ -	\$ -	\$ -
366	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	\$ -
367	Laboratory Equipment	395	\$ -	\$ -	\$ -	\$ -
368	Power Operated Equipment	396	\$ -	\$ -	\$ -	\$ -
369	Communication Equipment	397	\$ -	\$ -	\$ -	\$ -
370	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	\$ -
371	Other Tangible Property	399	\$ -	\$ -	\$ -	\$ -
372	<b>Subtotal General Plant</b>		\$ -	\$ -	\$ -	\$ -
373						
374	<b>Total Gross Plant in Service</b>		\$ -	\$ -	\$ -	\$ -
375						
376						
377	<b>Accumulated Depreciation</b>					
378	<b>Intangible Plant</b>					
379	Organization	301	\$ -	\$ -	\$ -	\$ -
380	Franchises and Consents	302	\$ -	\$ -	\$ -	\$ -
381	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	\$ -
382	Misc. Computer Software	3030	\$ -	\$ -	\$ -	\$ -
383	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	\$ -
384						
385	<b>Production Plant</b>					
386	<b>Steam Production</b>					
387	Land and Land Rights	310	\$ -	\$ -	\$ -	\$ -
388	Structures & Improvements	311	\$ -	\$ -	\$ -	\$ -
389	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	\$ -
390	Engines and Engine Generators	313	\$ -	\$ -	\$ -	\$ -
391	Turbo-Generator Units	314	\$ -	\$ -	\$ -	\$ -
392	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	\$ -
393	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	\$ -
394	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	\$ -



# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
395						
396	<b>Hydraulic Production</b>					
397	Land and Land Rights	330	\$ -	\$ -	\$ -	\$ -
398	Structures & Improvements	331	\$ -	\$ -	\$ -	\$ -
399	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	\$ -
400	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	\$ -
401	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	\$ -
402	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	\$ -
403	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	\$ -
404	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	\$ -
405						
406	<b>Combustion Turbine &amp; Other Production</b>					
407	Land and Land Rights	340	\$ -	\$ -	\$ -	\$ -
408	Structures & Improvements	341	\$ -	\$ -	\$ -	\$ -
409	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	\$ -
410	Prime Movers	343	\$ -	\$ -	\$ -	\$ -
411	Generators & Other Production	344	\$ -	\$ -	\$ -	\$ -
412	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	\$ -
413	Misc. Production Plant	2000	\$ -	\$ -	\$ -	\$ -
414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	\$ -
415						
416	<b>Total Production Plant</b>		\$ -	\$ -	\$ -	\$ -
417						
418	<b>Transmission Plant</b>					
419	Land and Land Rights	350	\$ -	\$ -	\$ -	\$ -
420	Reserved	351	\$ -	\$ -	\$ -	\$ -
421	Structures & Improvements	352	\$ -	\$ -	\$ -	\$ -
422	Station Equipment - System	353	\$ -	\$ -	\$ -	\$ -
423	Towers and Fixtures	354	\$ -	\$ -	\$ -	\$ -
424	Poles and Fixtures	355	\$ -	\$ -	\$ -	\$ -
425	Overhead Conductor	356	\$ -	\$ -	\$ -	\$ -
426	Underground Conductor	357	\$ -	\$ -	\$ -	\$ -
427	Underground Conduit	358	\$ -	\$ -	\$ -	\$ -
428	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	\$ -
429	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ -	\$ -
430						
431	<b>Distribution Plant</b>					
432	Land and Land Rights	360	\$ -	\$ -	\$ -	\$ -
433	Structures & Improvements	361	\$ -	\$ -	\$ -	\$ -
434	Station Equipment	362	\$ -	\$ -	\$ -	\$ -
435	Misc. Plant	363	\$ -	\$ -	\$ -	\$ -
436	Towers and Fixtures	364	\$ -	\$ -	\$ -	\$ -
437	Overhead Conductor	365	\$ -	\$ -	\$ -	\$ -
438	Underground Conduit	366	\$ -	\$ -	\$ -	\$ -
439	Underground Conductor	367	\$ -	\$ -	\$ -	\$ -
440	Line Transformers	368	\$ -	\$ -	\$ -	\$ -
441	Services	369	\$ -	\$ -	\$ -	\$ -
442	Meters	370	\$ -	\$ -	\$ -	\$ -
443	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	\$ -
444	Street Light / Signal System	373	\$ -	\$ -	\$ -	\$ -
445	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ -	\$ -
446						
447	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ -	\$ -
448						
449	<b>General Plant</b>					
450	Land and Land Rights	389	\$ -	\$ -	\$ -	\$ -
451	Structures & Improvements	390	\$ -	\$ -	\$ -	\$ -
452	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	\$ -
453	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	\$ -
454	Info System Computers	3910	\$ -	\$ -	\$ -	\$ -
455	Transportation Equipment	392	\$ -	\$ -	\$ -	\$ -
456	Stores Equipment	393	\$ -	\$ -	\$ -	\$ -
457	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	\$ -
458	Laboratory Equipment	395	\$ -	\$ -	\$ -	\$ -
459	Power Operated Equipment	396	\$ -	\$ -	\$ -	\$ -
460	Communication Equipment	397	\$ -	\$ -	\$ -	\$ -
461	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	\$ -
462	Other Tangible Property	399	\$ -	\$ -	\$ -	\$ -
463	<b>Subtotal General Plant</b>		\$ -	\$ -	\$ -	\$ -
464						
465	<b>Total Accumulated Depreciation</b>		\$ -	\$ -	\$ -	\$ -
466						
467						
468	<b>Net Plant in Service</b>					
469	<b>Intangible Plant</b>					
470	Organization	301	\$ -	\$ -	\$ -	\$ -
471	Franchises and Consents	302	\$ -	\$ -	\$ -	\$ -
472	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	\$ -
473	Misc. Computer Software	3030	\$ -	\$ -	\$ -	\$ -

# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
474	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	\$ -
475						
476	<b>Production Plant</b>					
477	<b>Steam Production</b>					
478	Land and Land Rights	310	\$ -	\$ -	\$ -	\$ -
479	Structures & Improvements	311	\$ -	\$ -	\$ -	\$ -
480	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	\$ -
481	Engines and Engine Generators	313	\$ -	\$ -	\$ -	\$ -
482	Turbo-Generator Units	314	\$ -	\$ -	\$ -	\$ -
483	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	\$ -
484	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	\$ -
485	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	\$ -
486						
487	<b>Hydraulic Production</b>					
488	Land and Land Rights	330	\$ -	\$ -	\$ -	\$ -
489	Structures & Improvements	331	\$ -	\$ -	\$ -	\$ -
490	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	\$ -
491	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	\$ -
492	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	\$ -
493	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	\$ -
494	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	\$ -
495	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	\$ -
496						
497	<b>Combustion Turbine &amp; Other Production</b>					
498	Land and Land Rights	340	\$ -	\$ -	\$ -	\$ -
499	Structures & Improvements	341	\$ -	\$ -	\$ -	\$ -
500	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	\$ -
501	Prime Movers	343	\$ -	\$ -	\$ -	\$ -
502	Generators & Other Production	344	\$ -	\$ -	\$ -	\$ -
503	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	\$ -
504	Misc. Production Plant	2000	\$ -	\$ -	\$ -	\$ -
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	\$ -
506						
507	<b>Total Production Plant</b>		\$ -	\$ -	\$ -	\$ -
508						
509	<b>Transmission Plant</b>					
510	Land and Land Rights	350	\$ -	\$ -	\$ -	\$ -
511	Reserved	351	\$ -	\$ -	\$ -	\$ -
512	Structures & Improvements	352	\$ -	\$ -	\$ -	\$ -
513	Station Equipment - System	353	\$ -	\$ -	\$ -	\$ -
514	Towers and Fixtures	354	\$ -	\$ -	\$ -	\$ -
515	Poles and Fixtures	355	\$ -	\$ -	\$ -	\$ -
516	Overhead Conductor	356	\$ -	\$ -	\$ -	\$ -
517	Underground Conductor	357	\$ -	\$ -	\$ -	\$ -
518	Underground Conduit	358	\$ -	\$ -	\$ -	\$ -
519	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	\$ -
520	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ -	\$ -
521						
522	<b>Distribution Plant</b>					
523	Land and Land Rights	360	\$ -	\$ -	\$ -	\$ -
524	Structures & Improvements	361	\$ -	\$ -	\$ -	\$ -
525	Station Equipment	362	\$ -	\$ -	\$ -	\$ -
526	Misc. Plant	363	\$ -	\$ -	\$ -	\$ -
527	Towers and Fixtures	364	\$ -	\$ -	\$ -	\$ -
528	Overhead Conductor	365	\$ -	\$ -	\$ -	\$ -
529	Underground Conduit	366	\$ -	\$ -	\$ -	\$ -
530	Underground Conductor	367	\$ -	\$ -	\$ -	\$ -
531	Line Transformers	368	\$ -	\$ -	\$ -	\$ -
532	Services	369	\$ -	\$ -	\$ -	\$ -
533	Meters	370	\$ -	\$ -	\$ -	\$ -
534	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	\$ -
535	Street Light / Signal System	373	\$ -	\$ -	\$ -	\$ -
536	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ -	\$ -
537						
538	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ -	\$ -
539						
540	<b>General Plant</b>					
541	Land and Land Rights	389	\$ -	\$ -	\$ -	\$ -
542	Structures & Improvements	390	\$ -	\$ -	\$ -	\$ -
543	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	\$ -
544	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	\$ -
545	Info System Computers	3910	\$ -	\$ -	\$ -	\$ -
546	Transportation Equipment	392	\$ -	\$ -	\$ -	\$ -
547	Stores Equipment	393	\$ -	\$ -	\$ -	\$ -
548	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	\$ -
549	Laboratory Equipment	395	\$ -	\$ -	\$ -	\$ -
550	Power Operated Equipment	396	\$ -	\$ -	\$ -	\$ -
551	Communication Equipment	397	\$ -	\$ -	\$ -	\$ -
552	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	\$ -
553	Other Tangible Property	399	\$ -	\$ -	\$ -	\$ -



# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
554	Subtotal General Plant		\$ -	\$ -	\$ -	\$ -
555						
556	Total Net Plant in Service		\$ -	\$ -	\$ -	\$ -
557						
558						
559	Labor					
560						
561	Production Labor					
562	Steam Production Operation					
563	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
564	Fuel (Transportation & Handling)		\$ -	\$ -	\$ -	\$ -
565	Steam Expense		\$ -	\$ -	\$ -	\$ -
566	Electric Expense		\$ -	\$ -	\$ -	\$ -
567	Miscellaneous		\$ -	\$ -	\$ -	\$ -
568	Rent		\$ -	\$ -	\$ -	\$ -
569	Total Steam Production Operation		\$ -	\$ -	\$ -	\$ -
570						
571	Steam Production Maintenance					
572	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
573	Structures		\$ -	\$ -	\$ -	\$ -
574	Boilers		\$ -	\$ -	\$ -	\$ -
575	Electric Plant		\$ -	\$ -	\$ -	\$ -
576	Miscellaneous Labor		\$ -	\$ -	\$ -	\$ -
577	Total Steam Production Maintenance		\$ -	\$ -	\$ -	\$ -
578						
579	Hydro Production Operation					
580	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
581	Water for Power		\$ -	\$ -	\$ -	\$ -
582	Hydraulic Expense		\$ -	\$ -	\$ -	\$ -
583	Electric Expense		\$ -	\$ -	\$ -	\$ -
584	Miscellaneous		\$ -	\$ -	\$ -	\$ -
585	Rent		\$ -	\$ -	\$ -	\$ -
586	Total Hydro Production Operation		\$ -	\$ -	\$ -	\$ -
587						
588	Hydro Production Maintenance					
589	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
590	Structures		\$ -	\$ -	\$ -	\$ -
591	Reservoirs & Dams		\$ -	\$ -	\$ -	\$ -
592	Electric Plant		\$ -	\$ -	\$ -	\$ -
593	Miscellaneous Plant		\$ -	\$ -	\$ -	\$ -
594	Total Hydro Production Maintenance		\$ -	\$ -	\$ -	\$ -
595						
596	Combined Cycle Operation					
597	Labor		\$ -	\$ -	\$ -	\$ -
598	Fuel Handling		\$ -	\$ -	\$ -	\$ -
599	Generation Expense		\$ -	\$ -	\$ -	\$ -
600	Miscellaneous Plant		\$ -	\$ -	\$ -	\$ -
601	Total Combined Cycle Operation		\$ -	\$ -	\$ -	\$ -
602						
603	Combined Cycle Maintenance					
604	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
605	Structures		\$ -	\$ -	\$ -	\$ -
606	Electric Plant		\$ -	\$ -	\$ -	\$ -
607	Miscellaneous Plant		\$ -	\$ -	\$ -	\$ -
608	Total Combined Cycle Maintenance		\$ -	\$ -	\$ -	\$ -
609						
610	Other Production					
611	RERC/Acorn Gen. Plant	6120130	\$ -	\$ -	\$ -	\$ -
612	Clearwater Generating Plant	6120140	\$ -	\$ -	\$ -	\$ -
613	PU Elec Power Supply Operations	6120000	\$ -	\$ -	\$ -	\$ -
614	Total Other Production		\$ -	\$ -	\$ -	\$ -
615						
616	Total Production Labor		\$ -	\$ -	\$ -	\$ -
617						
618	Transmission Labor					
619	Transmission Operations					
620	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
621	Load Dispatch		\$ -	\$ -	\$ -	\$ -
622	Station Equipment		\$ -	\$ -	\$ -	\$ -
623	Overhead Lines		\$ -	\$ -	\$ -	\$ -
624	Underground Lines		\$ -	\$ -	\$ -	\$ -
625	General Labor		\$ -	\$ -	\$ -	\$ -
626	Miscellaneous		\$ -	\$ -	\$ -	\$ -
627	Rents		\$ -	\$ -	\$ -	\$ -
628	Total Transmission Operations		\$ -	\$ -	\$ -	\$ -
629						
630	Transmission Maintenance					
631	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
632	Structures		\$ -	\$ -	\$ -	\$ -



# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
633	Station Equipment		\$ -	\$ -	\$ -	\$ -
634	Overhead Lines		\$ -	\$ -	\$ -	\$ -
635	Underground Lines		\$ -	\$ -	\$ -	\$ -
636	Miscellaneous		\$ -	\$ -	\$ -	\$ -
637	<b>Total Transmission Maintenance</b>		\$ -	\$ -	\$ -	\$ -
638						
639	<b>Wheeling</b>					
640	Wheeling		\$ -	\$ -	\$ -	\$ -
641	Wheeling		\$ -	\$ -	\$ -	\$ -
642	<b>Total Wheeling</b>		\$ -	\$ -	\$ -	\$ -
643						
644	<b>Total Transmission Labor</b>		\$ -	\$ -	\$ -	\$ -
645						
646	<b>Distribution Labor</b>					
647	<b>Distribution Operations</b>					
648	Electric Operations	6100000	\$ -	\$ -	\$ -	\$ -
649	PU Electric Field Operations	6105000	\$ -	\$ -	\$ -	\$ -
650	Energy Deliv. Engineering	6110000	\$ -	\$ -	\$ -	\$ -
651	Customer Engineering-GIS	6115000	\$ -	\$ -	\$ -	\$ -
652	Underground Lines		\$ -	\$ -	\$ -	\$ -
653	Street Lighting		\$ -	\$ -	\$ -	\$ -
654	Metering		\$ -	\$ -	\$ -	\$ -
655	Customer Installations		\$ -	\$ -	\$ -	\$ -
656	Miscellaneous		\$ -	\$ -	\$ -	\$ -
657	Rents		\$ -	\$ -	\$ -	\$ -
658	<b>Total Distribution Operations</b>		\$ -	\$ -	\$ -	\$ -
659						
660	<b>Distribution Maintenance</b>					
661	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
662	Structures		\$ -	\$ -	\$ -	\$ -
663	Stations Equipment		\$ -	\$ -	\$ -	\$ -
664	Overhead Lines		\$ -	\$ -	\$ -	\$ -
665	Underground Lines		\$ -	\$ -	\$ -	\$ -
666	Transformers		\$ -	\$ -	\$ -	\$ -
667	Street Lighting		\$ -	\$ -	\$ -	\$ -
668	Metering		\$ -	\$ -	\$ -	\$ -
669	Miscellaneous		\$ -	\$ -	\$ -	\$ -
670	<b>Total Distribution Maintenance</b>		\$ -	\$ -	\$ -	\$ -
671						
672	<b>Total Distribution Labor</b>		\$ -	\$ -	\$ -	\$ -
673						
674	<b>Customer Labor</b>					
675	<b>Customer Accounting Expense</b>					
676	Pub Util Business Support	6004000	\$ -	\$ -	\$ -	\$ -
677	Pub Util Admin-Utility Billing	6005000	\$ -	\$ -	\$ -	\$ -
678	Pub Util Admin-Customer Service	6015000	\$ -	\$ -	\$ -	\$ -
679	Pub Util Admin-Marketing Service	6020000	\$ -	\$ -	\$ -	\$ -
680	Miscellaneous		\$ -	\$ -	\$ -	\$ -
681	<b>Total Customer Accounting Expense</b>		\$ -	\$ -	\$ -	\$ -
682						
683	<b>Customer Service Expense</b>					
684	Customer Engineering-GIS		\$ -	\$ -	\$ -	\$ -
685	Customer Assistance		\$ -	\$ -	\$ -	\$ -
686	Advertisement / Marketing		\$ -	\$ -	\$ -	\$ -
687	Miscellaneous		\$ -	\$ -	\$ -	\$ -
688	<b>Total Customer Service Expense</b>		\$ -	\$ -	\$ -	\$ -
689						
690	<b>Sales Expense</b>					
691	Sales Expense		\$ -	\$ -	\$ -	\$ -
692	Demonstrations & Selling		\$ -	\$ -	\$ -	\$ -
693	Miscellaneous Sales Expense		\$ -	\$ -	\$ -	\$ -
694	<b>Total Sales Expense</b>		\$ -	\$ -	\$ -	\$ -
695						
696	<b>Total Customer Labor</b>		\$ -	\$ -	\$ -	\$ -
697						
698	<b>Total Labor Expense excluding A&amp;G</b>		\$ -	\$ -	\$ -	\$ -



# Transmission

Line No.	Item	Account/ID	Demand Related		Energy Related	
			Transmission	Blank	Transmission	Blank
699						
700	Administrative & General Labor					
701	Pub Util Admin-Management Services	6000000	\$ -	\$ -	\$ -	\$ -
702	Pub Util Admin-Field Services	6010000	\$ -	\$ -	\$ -	\$ -
703	Legislative & Regulator Risk	6025000	\$ -	\$ -	\$ -	\$ -
704	Outside Services		\$ -	\$ -	\$ -	\$ -
705	Property Insurance		\$ -	\$ -	\$ -	\$ -
706	Injuries and Damages		\$ -	\$ -	\$ -	\$ -
707	Electric Utility Communication Labor		\$ -	\$ -	\$ -	\$ -
708	Miscellaneous		\$ -	\$ -	\$ -	\$ -
709	Rents		\$ -	\$ -	\$ -	\$ -
710	Transportation Pool General Labor		\$ -	\$ -	\$ -	\$ -
711	Maintenance of General Plant		\$ -	\$ -	\$ -	\$ -
712	N/A		\$ -	\$ -	\$ -	\$ -
713	Total Administrative & General Labor		\$ -	\$ -	\$ -	\$ -
714						
715	Total Labor Expense		\$ -	\$ -	\$ -	\$ -

## Allocation Factors

		1	0	0	0
<b>Demand</b>		<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
		0	0	1	0
<b>Energy</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>
		0	0	0	0
<b>Direct Assignmnet</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
	\$ 26,357,705	\$ -	\$ 19,376,020	\$ -	\$ -
<b>Revenue Requirement</b>		<b>58%</b>	<b>0%</b>	<b>42%</b>	<b>0%</b>
		0	0	0	0
<b>NA</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>





# Transmission

Line No.	Item	Account/ID	Direct Assignment		Blank	Total	Check OK	Check OK
1	<b>Production O&amp;M</b>							
2	<b>Steam Production Operation</b>							
3	Supervision & Engineering	500	\$	-	\$	-	OK	OK
4	Fuel (Transportation & Handling)	501	\$	-	\$	-	OK	OK
5	Steam Power Fuel - Gas	50110	\$	-	\$	-	OK	OK
6	Steam Power Fuel - Oil	50120	\$	-	\$	-	OK	OK
7	Steam Power Fuel - Coal	50130	\$	-	\$	-	OK	OK
8	Steam Expense	502	\$	-	\$	-	OK	OK
9	Electric Expense	505	\$	-	\$	-	OK	OK
10	Miscellaneous	506	\$	-	\$	-	OK	OK
11	Rent	507	\$	-	\$	-	OK	OK
12	<b>Subtotal Steam Production Operation</b>		\$	-	\$	-	OK	OK
13								
14	<b>Steam Production Maintenance</b>						OK	OK
15	Supervision & Engineering	510	\$	-	\$	-	OK	OK
16	Structures	511	\$	-	\$	-	OK	OK
17	Boilers	512	\$	-	\$	-	OK	OK
18	Electric Plant	513	\$	-	\$	-	OK	OK
19	Miscellaneous Labor	515	\$	-	\$	-	OK	OK
20	<b>Subtotal Steam Production Maintenance</b>		\$	-	\$	-	OK	OK
21								
22	<b>Nuclear Production Operation</b>						OK	OK
23	Supervision & Engineering	517	\$	-	\$	-	OK	OK
24	Nuclear Fuel Expense	518	\$	-	\$	-	OK	OK
25	Electric Expense - Turbine Generators	523	\$	-	\$	-	OK	OK
26	Reserved	NA	\$	-	\$	-	OK	OK
27	Miscellaneous Power Expenses	524	\$	-	\$	-	OK	OK
28	Reserved	NA	\$	-	\$	-	OK	OK
29	<b>Subtotal Nuclear Production Operation</b>		\$	-	\$	-	OK	OK
30								
31	<b>Nuclear Production Maintenance</b>						OK	OK
32	Supervision & Engineering	528	\$	-	\$	-	OK	OK
33	Reserved	NA	\$	-	\$	-	OK	OK
34	Reserved	NA	\$	-	\$	-	OK	OK
35	Reserved	NA	\$	-	\$	-	OK	OK
36	Miscellaneous Plant	530	\$	-	\$	-	OK	OK
37	<b>Subtotal Nuclear Production Maintenance</b>		\$	-	\$	-	OK	OK
38								
39	<b>Combined Cycle Operation</b>						OK	OK
40	Supervision & Engineering	NA	\$	-	\$	-	OK	OK
41	Fuel	NA	\$	-	\$	-	OK	OK
42	Combined Cycle Fuel - Gas	NA	\$	-	\$	-	OK	OK
43	Combined Cycle Fuel - Oil	NA	\$	-	\$	-	OK	OK
44	Generation Expense	NA	\$	-	\$	-	OK	OK
45	Miscellaneous	NA	\$	-	\$	-	OK	OK
46	<b>Subtotal Combined Cycle Operation</b>		\$	-	\$	-	OK	OK
47								
48	<b>Combined Cycle Maintenance</b>						OK	OK
49	Supervision & Engineering	NA	\$	-	\$	-	OK	OK
50	Structures	NA	\$	-	\$	-	OK	OK
51	Electric Plant	NA	\$	-	\$	-	OK	OK
52	Miscellaneous Plant	NA	\$	-	\$	-	OK	OK
53	<b>Subtotal Combined Cycle Maintenance</b>		\$	-	\$	-	OK	OK
54								
55	<b>Other Production</b>						OK	OK
56	Intermountain Power (take or pay)	546	\$	-	\$	-	OK	OK
57	Fuel Expense	547	\$	-	\$	-	OK	OK
58	Hoover (take or pay)	548	\$	-	\$	-	OK	OK
59	Misc. Other Power Generation	549	\$	-	\$	-	OK	OK
60	Palo Verde Power (take or pay)	550	\$	-	\$	-	OK	OK
61	Deseret Power (take or pay)	552	\$	-	\$	-	OK	OK
62	Maint/Generating & Elec. Equip.	553	\$	-	\$	-	OK	OK
63	System Load Control	556	\$	-	\$	-	OK	OK
64	Other Expenditures	557	\$	-	\$	-	OK	OK
65	Purchased Power	555	\$	-	\$	-	OK	OK
66	Purchased Power - Energy Direct Assignment	55501	\$	-	\$	-	OK	OK
67	<b>Subtotal Other Production</b>		\$	-	\$	-	OK	OK
68								
69	<b>Total Production O&amp;M</b>		\$	-	\$	-	OK	OK
70								
71	<b>Fuel &amp; Purchased Power</b>		\$	-	\$	-	OK	OK
72								
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$	-	\$	-	OK	OK
74								
75	<b>Transmission O&amp;M</b>						OK	OK
76	<b>Transmission Operation</b>						OK	OK
77	Supervision & Engineering	560	\$	-	\$	-	OK	OK
78	Load Dispatch	561	\$	-	\$	-	OK	OK
79	Station Equipment	562	\$	-	\$	-	OK	OK



# Transmission

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
80	Overhead Lines	563	\$ -	\$ -	\$ -	-	OK	OK
81	Underground Lines	564	\$ -	\$ -	\$ -	-	OK	OK
82	Miscellaneous	566	\$ -	\$ -	\$ -	-	OK	OK
83	Rents	567	\$ -	\$ -	\$ -	-	OK	OK
84	<b>Subtotal Transmission Operation</b>		\$ -	\$ -	\$ -	-	OK	OK
85								
86	<b>Transmission Maintenance</b>						OK	OK
87	Supervision & Engineering	568	\$ -	\$ -	\$ -	-	OK	OK
88	Structures	569	\$ -	\$ -	\$ -	-	OK	OK
89	Station Equipment	570	\$ -	\$ -	\$ -	-	OK	OK
90	Overhead Lines	571	\$ -	\$ -	\$ -	-	OK	OK
91	Underground Lines	572	\$ -	\$ -	\$ -	-	OK	OK
92	Miscellaneous	573	\$ -	\$ -	\$ -	-	OK	OK
93	<b>Subtotal Transmission Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
94								
95	<b>Wheeling</b>						OK	OK
96	Transmission Cost Fixed	565	\$ -	\$ -	\$ -	19,914,764	OK	OK
97	Transmission Cost Variable	565	\$ -	\$ -	\$ -	42,940,708	OK	OK
98	<b>Subtotal Wheeling</b>		\$ -	\$ -	\$ -	62,855,472	OK	OK
99								
100	<b>Total Transmission O&amp;M</b>		\$ -	\$ -	\$ -	62,855,472	OK	OK
101								
102	<b>Distribution O&amp;M</b>						OK	OK
103	<b>Distribution Operations</b>						OK	OK
104	Operation Maintenance and Engineering	580	\$ -	\$ -	\$ -	-	OK	OK
105	Load Dispatch	581	\$ -	\$ -	\$ -	-	OK	OK
106	Station Equipment	582	\$ -	\$ -	\$ -	-	OK	OK
107	Overhead Lines	583	\$ -	\$ -	\$ -	-	OK	OK
108	Underground Lines	584	\$ -	\$ -	\$ -	-	OK	OK
109	Street Lighting & Signal Expenses	585	\$ -	\$ -	\$ -	-	OK	OK
110	Metering	586	\$ -	\$ -	\$ -	-	OK	OK
111	Customer Installations	587	\$ -	\$ -	\$ -	-	OK	OK
112	Miscellaneous	588	\$ -	\$ -	\$ -	-	OK	OK
113	Rents	589	\$ -	\$ -	\$ -	-	OK	OK
114	<b>Subtotal Distribution Operations</b>		\$ -	\$ -	\$ -	-	OK	OK
115								
116	<b>Distribution Maintenance</b>						OK	OK
117	Supervision	590	\$ -	\$ -	\$ -	-	OK	OK
118	Structures	591	\$ -	\$ -	\$ -	-	OK	OK
119	Station Equipment	592	\$ -	\$ -	\$ -	-	OK	OK
120	Overhead Lines	593	\$ -	\$ -	\$ -	-	OK	OK
121	Underground Lines	594	\$ -	\$ -	\$ -	-	OK	OK
122	Transformers	595	\$ -	\$ -	\$ -	-	OK	OK
123	Street Lighting & Signals	596	\$ -	\$ -	\$ -	-	OK	OK
124	Metering	597	\$ -	\$ -	\$ -	-	OK	OK
125	Miscellaneous	598	\$ -	\$ -	\$ -	-	OK	OK
126	<b>Subtotal Distribution Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
127								
128	<b>Total Distribution O&amp;M</b>		\$ -	\$ -	\$ -	-	OK	OK
129								
130	<b>Customer O&amp;M</b>						OK	OK
131	<b>Customer Accounting Expense</b>						OK	OK
132	Supervision	901	\$ -	\$ -	\$ -	-	OK	OK
133	Meter Reading	902	\$ -	\$ -	\$ -	-	OK	OK
134	Customer Records and Collection Expenses	903	\$ -	\$ -	\$ -	-	OK	OK
135	Reserved	NA	\$ -	\$ -	\$ -	-	OK	OK
136	Uncollectible Accounts	904	\$ -	\$ -	\$ -	-	OK	OK
137	Miscellaneous	905	\$ -	\$ -	\$ -	-	OK	OK
138	<b>Subtotal Customer Accounting Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
139								
140	<b>Other Customer Costs</b>						OK	OK
141	Supervision	907	\$ -	\$ -	\$ -	-	OK	OK
142	Customer Assistance	908	\$ -	\$ -	\$ -	-	OK	OK
143	Advertisement	909	\$ -	\$ -	\$ -	-	OK	OK
144	Miscellaneous	910	\$ -	\$ -	\$ -	-	OK	OK
145	<b>Subtotal Other Customer Costs</b>		\$ -	\$ -	\$ -	-	OK	OK
146								
147	<b>Sales Expense</b>						OK	OK
148	Sales Expense - Supervision	911	\$ -	\$ -	\$ -	-	OK	OK
149	Demonstrations & Selling	912	\$ -	\$ -	\$ -	-	OK	OK
150	Advertising Expenses	913	\$ -	\$ -	\$ -	-	OK	OK
151	Miscellaneous Sales Expense	916	\$ -	\$ -	\$ -	-	OK	OK
152	<b>Subtotal Sales Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
153								
154	<b>Total Customer O&amp;M</b>		\$ -	\$ -	\$ -	-	OK	OK
155								
156	<b>Administrative &amp; General Expense</b>						OK	OK
157	Administrative Salaries & Misc. Labor	920	\$ -	\$ -	\$ -	-	OK	OK



# Transmission

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
158	Office Supplies & Expense	921	\$ -	\$ -	\$ -	-	OK	OK
159	Interdepartmental Charges	922	\$ -	\$ -	\$ -	-	OK	OK
160	Outside Services	923	\$ -	\$ -	\$ -	-	OK	OK
161	Property Insurance	924	\$ -	\$ -	\$ -	-	OK	OK
162	Injuries and Damages	925	\$ -	\$ -	\$ -	-	OK	OK
163	Employee Pensions and Benefits	926	\$ -	\$ -	\$ -	-	OK	OK
164	Franchise Requirements	927	\$ -	\$ -	\$ -	-	OK	OK
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ -	\$ -	\$ -	-	OK	OK
166	General Advertising Expense	930	\$ -	\$ -	\$ -	-	OK	OK
167	Rents	931	\$ -	\$ -	\$ -	179,809	OK	OK
168	Miscellaneous General Expenses	933	\$ -	\$ -	\$ -	-	OK	OK
169	Maintenance of General Plant	932	\$ -	\$ -	\$ -	-	OK	OK
170	Duplicate Charges - Credit	929	\$ -	\$ -	\$ -	-	OK	OK
171	<b>Subtotal Administrative &amp; General Expense</b>		\$ -	\$ -	\$ -	<b>179,809</b>	OK	OK
172								
173	<b>Miscellaneous and Clearing Accounts</b>						OK	OK
174	General Government Charges	701	\$ -	\$ -	\$ -	-	OK	OK
175	Expenses Transferred from Electric	702	\$ -	\$ -	\$ -	-	OK	OK
176	IDI Utility Charges	703	\$ -	\$ -	\$ -	-	OK	OK
177	Removal Expenses	704	\$ -	\$ -	\$ -	-	OK	OK
178	Taxes	707	\$ -	\$ -	\$ -	-	OK	OK
179	Stores Expenses	781	\$ -	\$ -	\$ -	-	OK	OK
180	Transportation Expenses	782	\$ -	\$ -	\$ -	-	OK	OK
181	Tool and Shop Expenses	783	\$ -	\$ -	\$ -	-	OK	OK
182	Insurance	788	\$ -	\$ -	\$ -	-	OK	OK
183	Non-Operating Expenses	790	\$ -	\$ -	\$ -	-	OK	OK
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		\$ -	\$ -	\$ -	-	OK	OK
185								
186	<b>Total O&amp;M Expense</b>		\$ -	\$ -	\$ -	<b>63,035,281</b>	OK	OK
187								
188	<b>Total O&amp;M Expense less Purchased Power</b>		\$ -	\$ -	\$ -	<b>63,035,281</b>	OK	OK
189								
190	<b>Additional Expenses &amp; Deductions</b>						OK	OK
191	<b>Debt Service</b>						OK	OK
192	Generation		\$ -	\$ -	\$ -	-	OK	OK
193	Transmission		\$ -	\$ -	\$ -	3,107,916	OK	OK
194	Distribution		\$ -	\$ -	\$ -	-	OK	OK
195	Customer		\$ -	\$ -	\$ -	-	OK	OK
196	New Debt		\$ -	\$ -	\$ -	-	OK	OK
197	<b>Total Debt Service</b>		\$ -	\$ -	\$ -	<b>3,107,916</b>	OK	OK
198								
199	<b>Taxes and Transfer to General Fund</b>						OK	OK
200	General Fund Transfer		\$ -	\$ -	\$ -	5,439,183	OK	OK
201	Other		\$ -	\$ -	\$ -	-	OK	OK
202	Other		\$ -	\$ -	\$ -	-	OK	OK
203	Other		\$ -	\$ -	\$ -	-	OK	OK
204	<b>Subtotal Taxes and Transfer to General Fund</b>		\$ -	\$ -	\$ -	<b>5,439,183</b>	OK	OK
205								
206	<b>Capital Paid from Current Earnings</b>						OK	OK
207	Production		\$ -	\$ -	\$ -	-	OK	OK
208	Transmission		\$ -	\$ -	\$ -	-	OK	OK
209	Distribution		\$ -	\$ -	\$ -	-	OK	OK
210	Customer		\$ -	\$ -	\$ -	-	OK	OK
211	Street Lighting Capital		\$ -	\$ -	\$ -	-	OK	OK
212	NA		\$ -	\$ -	\$ -	-	OK	OK
213	<b>Subtotal Capital Paid from Current Earnings</b>		\$ -	\$ -	\$ -	-	OK	OK
214								
215	<b>Reserves - Additional Cash Requirements</b>		\$ -	\$ -	\$ -	<b>661,838</b>	OK	OK
216								
217	<b>Total Additional Expenses &amp; Deductions</b>		\$ -	\$ -	\$ -	<b>9,208,938</b>	OK	OK
218								
219	<b>Subtotal Revenue Requirement</b>		\$ -	\$ -	\$ -	<b>72,244,219</b>	OK	OK
220								
221	<b>Other Income</b>						OK	OK
222	<b>Other Operating Revenue:</b>						OK	OK
223	Uncollectibles		\$ -	\$ -	\$ -	-	OK	OK
224	Diversion	344400	\$ -	\$ -	\$ -	-	OK	OK
225	Service Connect Charges - Electric	344410	\$ -	\$ -	\$ -	-	OK	OK
226	Misc Service Revenues - Electric	344491	\$ -	\$ -	\$ -	-	OK	OK
227	Misc Operating Revenues - Electric	344492	\$ -	\$ -	\$ -	1,028	OK	OK
228	Corona Fees- Rev	344493	\$ -	\$ -	\$ -	-	OK	OK
	Cap and Trade Auction	344511	\$ -	\$ -	\$ -	-	OK	OK
230	REC Sale	344523	\$ -	\$ -	\$ -	-	OK	OK
231	RA Capacity Sale	344522	\$ -	\$ -	\$ -	192,361	OK	OK
232	Low Carbon Fuel Standard Credits	344514	\$ -	\$ -	\$ -	212,886	OK	OK
233	Non Energy Receipts ABC Admin OH	344513	\$ -	\$ -	\$ -	5,565	OK	OK
234	<b>Subtotal Other Operating Revenue</b>		\$ -	\$ -	\$ -	<b>411,840</b>	OK	OK
235								
236	<b>Other Non-Operating Revenues (Expenses):</b>							OK



# Transmission

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
237	Gain (Loss) on retirement of utility plant		\$ -	\$ -	\$ -	-	OK	OK
238	Interest Income		\$ -	\$ -	\$ -	-	OK	OK
239	Corona Fees - Rev	344493	\$ -	\$ -	\$ -	-	OK	OK
240	Misc. Settlement Reimbursement	344494	\$ -	\$ -	\$ -	-	OK	OK
241	Late Payment Penalties	353400	\$ -	\$ -	\$ -	-	OK	OK
242	Land and Building Rental	373100	\$ -	\$ -	\$ -	310,237	OK	OK
243	Other Property Rental	373120	\$ -	\$ -	\$ -	7,941	OK	OK
244	Pole Attachments	373125	\$ -	\$ -	\$ -	-	OK	OK
245	Substation Operation & Maintenance	373126	\$ -	\$ -	\$ -	-	OK	OK
246	Substation Leasing	373127	\$ -	\$ -	\$ -	-	OK	OK
247	Communication Services	373128	\$ -	\$ -	\$ -	-	OK	OK
248	CIS User Fee	373132	\$ -	\$ -	\$ -	-	OK	OK
249	Refunds and Reimbursements	374000	\$ -	\$ -	\$ -	-	OK	OK
250	Miscellaneous Receipts	374200	\$ -	\$ -	\$ -	44,206	OK	OK
251	Cash Over/Shortage	374207	\$ -	\$ -	\$ -	-	OK	OK
252	Asset Forfeiture Revenue	374500	\$ -	\$ -	\$ -	-	OK	OK
253	Bad Debt Recovery	374800	\$ -	\$ -	\$ -	-	OK	OK
254	Settlement Recovery	374801	\$ -	\$ -	\$ -	-	OK	OK
255	Settlement Recovery - SONGS	374802	\$ -	\$ -	\$ -	-	OK	OK
256	Liquidated Damages	374810	\$ -	\$ -	\$ -	-	OK	OK
257	Sale of Salvage Materials	380030	\$ -	\$ -	\$ -	3,868	OK	OK
258	Damage Claim Recoveries	380100	\$ -	\$ -	\$ -	-	OK	OK
259	Operating Transfer from 650 Fund	985650	\$ -	\$ -	\$ -	-	OK	OK
260	Utilization Charges	61250000	\$ -	\$ -	\$ -	-	OK	OK
261	<b>Subtotal Other Non-Operating Revenue</b>		\$ -	\$ -	\$ -	366,252	OK	OK
262								
263	<b>Wholesale Sales</b>		\$ -	\$ -	\$ -	-	OK	OK
264								
265	<b>Transmission Revenue</b>		\$ -	\$ -	\$ -	25,732,402	OK	OK
266								
267	<b>Total Other Income</b>		\$ -	\$ -	\$ -	26,510,494	OK	OK
268								
269	<b>Total Retail Revenue Requirement</b>		\$ -	\$ -	\$ -	45,733,725	OK	OK
270								
271								
273								
274								
275								
276								
277								
278								
279								
280								
281								
282								
283								
284	<b>PLANT IN SERVICE</b>						OK	OK
285								
286	<b>Gross Plant in Service</b>						OK	OK
287	<b>Intangible Plant</b>						OK	OK
288	Organization	301	\$ -	\$ -	\$ -	-	OK	OK
289	Franchises and Consents	302	\$ -	\$ -	\$ -	-	OK	OK
290	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	-	OK	OK
291	Misc. Computer Software	3030	\$ -	\$ -	\$ -	-	OK	OK
292	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	-	OK	OK
293								
294	<b>Production Plant</b>						OK	OK
295	<b>Steam Production</b>						OK	OK
296	Land and Land Rights	310	\$ -	\$ -	\$ -	-	OK	OK
297	Structures & Improvements	311	\$ -	\$ -	\$ -	-	OK	OK
298	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	-	OK	OK
299	Engines and Engine Generators	313	\$ -	\$ -	\$ -	-	OK	OK
300	Turbo-Generator Units	314	\$ -	\$ -	\$ -	-	OK	OK
301	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	-	OK	OK
302	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	-	OK	OK
303	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	-	OK	OK
304								
305	<b>Hydraulic Production</b>						OK	OK
306	Land and Land Rights	330	\$ -	\$ -	\$ -	-	OK	OK
307	Structures & Improvements	331	\$ -	\$ -	\$ -	-	OK	OK
308	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	-	OK	OK
309	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	-	OK	OK
310	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	-	OK	OK
311	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	-	OK	OK
312	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	-	OK	OK
313	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	-	OK	OK
314								
315	<b>Combustion Turbine &amp; Other Production</b>						OK	OK
316	Land and Land Rights	340	\$ -	\$ -	\$ -	-	OK	OK



# Transmission

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
317	Structures & Improvements	341	\$ -	\$ -	\$ -	-	OK	OK
318	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	-	OK	OK
319	Prime Movers	343	\$ -	\$ -	\$ -	-	OK	OK
320	Generators & Other Production	344	\$ -	\$ -	\$ -	-	OK	OK
321	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	-	OK	OK
322	Misc. Production Plant	2000	\$ -	\$ -	\$ -	-	OK	OK
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	-	OK	OK
324								
325	<b>Total Production Plant</b>		\$ -	\$ -	\$ -	-	OK	OK
326								
327	<b>Transmission Plant</b>						OK	OK
328	Land and Land Rights	350	\$ -	\$ -	\$ -	-	OK	OK
329	Reserved	351	\$ -	\$ -	\$ -	-	OK	OK
330	Structures & Improvements	352	\$ -	\$ -	\$ -	-	OK	OK
331	Station Equipment - System	353	\$ -	\$ -	\$ -	-	OK	OK
332	Towers and Fixtures	354	\$ -	\$ -	\$ -	-	OK	OK
333	Poles and Fixtures	355	\$ -	\$ -	\$ -	-	OK	OK
334	Overhead Conductor	356	\$ -	\$ -	\$ -	-	OK	OK
335	Underground Conductor	357	\$ -	\$ -	\$ -	-	OK	OK
336	Underground Conduit	358	\$ -	\$ -	\$ -	-	OK	OK
337	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	-	OK	OK
338	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ -	-	OK	OK
339								
340	<b>Distribution Plant</b>						OK	OK
341	Land and Land Rights	360	\$ -	\$ -	\$ -	-	OK	OK
342	Structures & Improvements	361	\$ -	\$ -	\$ -	-	OK	OK
343	Station Equipment	362	\$ -	\$ -	\$ -	-	OK	OK
344	Misc. Plant	363	\$ -	\$ -	\$ -	-	OK	OK
345	Towers and Fixtures	364	\$ -	\$ -	\$ -	-	OK	OK
346	Overhead Conductor	365	\$ -	\$ -	\$ -	-	OK	OK
347	Underground Conduit	366	\$ -	\$ -	\$ -	-	OK	OK
348	Underground Conductor	367	\$ -	\$ -	\$ -	-	OK	OK
349	Line Transformers	368	\$ -	\$ -	\$ -	-	OK	OK
350	Services	369	\$ -	\$ -	\$ -	-	OK	OK
351	Meters	370	\$ -	\$ -	\$ -	-	OK	OK
352	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	-	OK	OK
353	Street Light / Signal System	373	\$ -	\$ -	\$ -	-	OK	OK
354	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ -	-	OK	OK
355								
356	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ -	-	OK	OK
357								
358	<b>General Plant</b>						OK	OK
359	Land and Land Rights	389	\$ -	\$ -	\$ -	-	OK	OK
360	Structures & Improvements	390	\$ -	\$ -	\$ -	-	OK	OK
361	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	-	OK	OK
362	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	-	OK	OK
363	Info System Computers	3910	\$ -	\$ -	\$ -	-	OK	OK
364	Transportation Equipment	392	\$ -	\$ -	\$ -	-	OK	OK
365	Stores Equipment	393	\$ -	\$ -	\$ -	-	OK	OK
366	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	-	OK	OK
367	Laboratory Equipment	395	\$ -	\$ -	\$ -	-	OK	OK
368	Power Operated Equipment	396	\$ -	\$ -	\$ -	-	OK	OK
369	Communication Equipment	397	\$ -	\$ -	\$ -	-	OK	OK
370	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	-	OK	OK
371	Other Tangible Property	399	\$ -	\$ -	\$ -	-	OK	OK
372	<b>Subtotal General Plant</b>		\$ -	\$ -	\$ -	-	OK	OK
373								
374	<b>Total Gross Plant in Service</b>		\$ -	\$ -	\$ -	-	OK	OK
375								
376								
377	<b>Accumulated Depreciation</b>						OK	OK
378	<b>Intangible Plant</b>						OK	OK
379	Organization	301	\$ -	\$ -	\$ -	-	OK	OK
380	Franchises and Consents	302	\$ -	\$ -	\$ -	-	OK	OK
381	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	-	OK	OK
382	Misc. Computer Software	3030	\$ -	\$ -	\$ -	-	OK	OK
383	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	-	OK	OK
384								
385	<b>Production Plant</b>						OK	OK
386	<b>Steam Production</b>						OK	OK
387	Land and Land Rights	310	\$ -	\$ -	\$ -	-	OK	OK
388	Structures & Improvements	311	\$ -	\$ -	\$ -	-	OK	OK
389	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	-	OK	OK
390	Engines and Engine Generators	313	\$ -	\$ -	\$ -	-	OK	OK
391	Turbo-Generator Units	314	\$ -	\$ -	\$ -	-	OK	OK
392	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	-	OK	OK
393	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	-	OK	OK
394	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	-	OK	OK



# Transmission

Line No.	Item	Account/ID	Direct Assignment		Blank	Total	Check OK	Check OK
395								
396	<b>Hydraulic Production</b>						OK	OK
397	Land and Land Rights	330	\$	-	\$	-	OK	OK
398	Structures & Improvements	331	\$	-	\$	-	OK	OK
399	Reservoirs, Dams and Water Ways	332	\$	-	\$	-	OK	OK
400	Water Wheel, Turbine and Generator	333	\$	-	\$	-	OK	OK
401	Accessory Electric Equipment	334	\$	-	\$	-	OK	OK
402	Misc. Power Plant Equipment	335	\$	-	\$	-	OK	OK
403	Roads, Railroads and Bridges	336	\$	-	\$	-	OK	OK
404	<b>Subtotal Hydraulic Production</b>		\$	-	\$	-	OK	OK
405								
406	<b>Combustion Turbine &amp; Other Production</b>						OK	OK
407	Land and Land Rights	340	\$	-	\$	-	OK	OK
408	Structures & Improvements	341	\$	-	\$	-	OK	OK
409	Fuel Holders, Prod, & Acc.	342	\$	-	\$	-	OK	OK
410	Prime Movers	343	\$	-	\$	-	OK	OK
411	Generators & Other Production	344	\$	-	\$	-	OK	OK
412	Accessory Electric Equipment	345	\$	-	\$	-	OK	OK
413	Misc. Production Plant	2000	\$	-	\$	-	OK	OK
414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$	-	\$	-	OK	OK
415								
416	<b>Total Production Plant</b>		\$	-	\$	-	OK	OK
417								
418	<b>Transmission Plant</b>						OK	OK
419	Land and Land Rights	350	\$	-	\$	-	OK	OK
420	Reserved	351	\$	-	\$	-	OK	OK
421	Structures & Improvements	352	\$	-	\$	-	OK	OK
422	Station Equipment - System	353	\$	-	\$	-	OK	OK
423	Towers and Fixtures	354	\$	-	\$	-	OK	OK
424	Poles and Fixtures	355	\$	-	\$	-	OK	OK
425	Overhead Conductor	356	\$	-	\$	-	OK	OK
426	Underground Conductor	357	\$	-	\$	-	OK	OK
427	Underground Conduit	358	\$	-	\$	-	OK	OK
428	Misc. Transmission Plant	359	\$	-	\$	-	OK	OK
429	<b>Subtotal Transmission Plant</b>		\$	-	\$	-	OK	OK
430								
431	<b>Distribution Plant</b>						OK	OK
432	Land and Land Rights	360	\$	-	\$	-	OK	OK
433	Structures & Improvements	361	\$	-	\$	-	OK	OK
434	Station Equipment	362	\$	-	\$	-	OK	OK
435	Misc. Plant	363	\$	-	\$	-	OK	OK
436	Towers and Fixtures	364	\$	-	\$	-	OK	OK
437	Overhead Conductor	365	\$	-	\$	-	OK	OK
438	Underground Conduit	366	\$	-	\$	-	OK	OK
439	Underground Conductor	367	\$	-	\$	-	OK	OK
440	Line Transformers	368	\$	-	\$	-	OK	OK
441	Services	369	\$	-	\$	-	OK	OK
442	Meters	370	\$	-	\$	-	OK	OK
443	Inst. on Customer Premises	371	\$	-	\$	-	OK	OK
444	Street Light / Signal System	373	\$	-	\$	-	OK	OK
445	<b>Total Distribution Plant</b>		\$	-	\$	-	OK	OK
446								
447	<b>Subtotal Plant Before General</b>		\$	-	\$	-	OK	OK
448								
449	<b>General Plant</b>						OK	OK
450	Land and Land Rights	389	\$	-	\$	-	OK	OK
451	Structures & Improvements	390	\$	-	\$	-	OK	OK
452	Structures & Improvements - Other	3900	\$	-	\$	-	OK	OK
453	Office Furniture & Equipment	391	\$	-	\$	-	OK	OK
454	Info System Computers	3910	\$	-	\$	-	OK	OK
455	Transportation Equipment	392	\$	-	\$	-	OK	OK
456	Stores Equipment	393	\$	-	\$	-	OK	OK
457	Tools, Shop & Garage Equipment	394	\$	-	\$	-	OK	OK
458	Laboratory Equipment	395	\$	-	\$	-	OK	OK
459	Power Operated Equipment	396	\$	-	\$	-	OK	OK
460	Communication Equipment	397	\$	-	\$	-	OK	OK
461	Miscellaneous Equipment	398	\$	-	\$	-	OK	OK
462	Other Tangible Property	399	\$	-	\$	-	OK	OK
463	<b>Subtotal General Plant</b>		\$	-	\$	-	OK	OK
464								
465	<b>Total Accumulated Depreciation</b>		\$	-	\$	-	OK	OK
466								
467								
468	<b>Net Plant in Service</b>						OK	OK
469	<b>Intangible Plant</b>						OK	OK
470	Organization	301	\$	-	\$	-	OK	OK
471	Franchises and Consents	302	\$	-	\$	-	OK	OK
472	Misc. Intangible Plant	303	\$	-	\$	-	OK	OK
473	Misc. Computer Software	3030	\$	-	\$	-	OK	OK



# Transmission

Line No.	Item	Account/ID	Direct Assignment				Total	Check OK	Check OK
			Direct Assignment	Blank					
474	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	\$ -	-	OK	OK
475									
476	<b>Production Plant</b>							OK	OK
477	<b>Steam Production</b>							OK	OK
478	Land and Land Rights	310	\$ -	\$ -	\$ -	\$ -	-	OK	OK
479	Structures & Improvements	311	\$ -	\$ -	\$ -	\$ -	-	OK	OK
480	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	\$ -	-	OK	OK
481	Engines and Engine Generators	313	\$ -	\$ -	\$ -	\$ -	-	OK	OK
482	Turbo-Generator Units	314	\$ -	\$ -	\$ -	\$ -	-	OK	OK
483	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	\$ -	-	OK	OK
484	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	\$ -	-	OK	OK
485	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	\$ -	-	OK	OK
486									
487	<b>Hydraulic Production</b>							OK	OK
488	Land and Land Rights	330	\$ -	\$ -	\$ -	\$ -	-	OK	OK
489	Structures & Improvements	331	\$ -	\$ -	\$ -	\$ -	-	OK	OK
490	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	\$ -	-	OK	OK
491	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	\$ -	-	OK	OK
492	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	\$ -	-	OK	OK
493	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	\$ -	-	OK	OK
494	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	\$ -	-	OK	OK
495	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	\$ -	-	OK	OK
496									
497	<b>Combustion Turbine &amp; Other Production</b>							OK	OK
498	Land and Land Rights	340	\$ -	\$ -	\$ -	\$ -	-	OK	OK
499	Structures & Improvements	341	\$ -	\$ -	\$ -	\$ -	-	OK	OK
500	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	\$ -	-	OK	OK
501	Prime Movers	343	\$ -	\$ -	\$ -	\$ -	-	OK	OK
502	Generators & Other Production	344	\$ -	\$ -	\$ -	\$ -	-	OK	OK
503	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	\$ -	-	OK	OK
504	Misc. Production Plant	2000	\$ -	\$ -	\$ -	\$ -	-	OK	OK
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	\$ -	-	OK	OK
506									
507	<b>Total Production Plant</b>		\$ -	\$ -	\$ -	\$ -	-	OK	OK
508									
509	<b>Transmission Plant</b>							OK	OK
510	Land and Land Rights	350	\$ -	\$ -	\$ -	\$ -	-	OK	OK
511	Reserved	351	\$ -	\$ -	\$ -	\$ -	-	OK	OK
512	Structures & Improvements	352	\$ -	\$ -	\$ -	\$ -	-	OK	OK
513	Station Equipment - System	353	\$ -	\$ -	\$ -	\$ -	-	OK	OK
514	Towers and Fixtures	354	\$ -	\$ -	\$ -	\$ -	-	OK	OK
515	Poles and Fixtures	355	\$ -	\$ -	\$ -	\$ -	-	OK	OK
516	Overhead Conductor	356	\$ -	\$ -	\$ -	\$ -	-	OK	OK
517	Underground Conductor	357	\$ -	\$ -	\$ -	\$ -	-	OK	OK
518	Underground Conduit	358	\$ -	\$ -	\$ -	\$ -	-	OK	OK
519	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	\$ -	-	OK	OK
520	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ -	\$ -	-	OK	OK
521									
522	<b>Distribution Plant</b>							OK	OK
523	Land and Land Rights	360	\$ -	\$ -	\$ -	\$ -	-	OK	OK
524	Structures & Improvements	361	\$ -	\$ -	\$ -	\$ -	-	OK	OK
525	Station Equipment	362	\$ -	\$ -	\$ -	\$ -	-	OK	OK
526	Misc. Plant	363	\$ -	\$ -	\$ -	\$ -	-	OK	OK
527	Towers and Fixtures	364	\$ -	\$ -	\$ -	\$ -	-	OK	OK
528	Overhead Conductor	365	\$ -	\$ -	\$ -	\$ -	-	OK	OK
529	Underground Conduit	366	\$ -	\$ -	\$ -	\$ -	-	OK	OK
530	Underground Conductor	367	\$ -	\$ -	\$ -	\$ -	-	OK	OK
531	Line Transformers	368	\$ -	\$ -	\$ -	\$ -	-	OK	OK
532	Services	369	\$ -	\$ -	\$ -	\$ -	-	OK	OK
533	Meters	370	\$ -	\$ -	\$ -	\$ -	-	OK	OK
534	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	\$ -	-	OK	OK
535	Street Light / Signal System	373	\$ -	\$ -	\$ -	\$ -	-	OK	OK
536	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ -	\$ -	-	OK	OK
537									
538	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ -	\$ -	-	OK	OK
539									
540	<b>General Plant</b>							OK	OK
541	Land and Land Rights	389	\$ -	\$ -	\$ -	\$ -	-	OK	OK
542	Structures & Improvements	390	\$ -	\$ -	\$ -	\$ -	-	OK	OK
543	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	\$ -	-	OK	OK
544	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	\$ -	-	OK	OK
545	Info System Computers	3910	\$ -	\$ -	\$ -	\$ -	-	OK	OK
546	Transportation Equipment	392	\$ -	\$ -	\$ -	\$ -	-	OK	OK
547	Stores Equipment	393	\$ -	\$ -	\$ -	\$ -	-	OK	OK
548	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	\$ -	-	OK	OK
549	Laboratory Equipment	395	\$ -	\$ -	\$ -	\$ -	-	OK	OK
550	Power Operated Equipment	396	\$ -	\$ -	\$ -	\$ -	-	OK	OK
551	Communication Equipment	397	\$ -	\$ -	\$ -	\$ -	-	OK	OK
552	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	\$ -	-	OK	OK
553	Other Tangible Property	399	\$ -	\$ -	\$ -	\$ -	-	OK	OK



# Transmission

Line No.	Item	Account/ID	Direct Assignment				Total	Check OK	Check OK
554	Subtotal General Plant		\$	-	\$	-	\$ -	OK	OK
555									
556	Total Net Plant in Service		\$	-	\$	-	\$ -	OK	OK
557									
558									
559	Labor							OK	OK
560									
561	Production Labor							OK	OK
562	Steam Production Operation							OK	OK
563	Supervision & Engineering		\$	-	\$	-	\$ -	OK	OK
564	Fuel (Transportation & Handling)		\$	-	\$	-	\$ -	OK	OK
565	Steam Expense		\$	-	\$	-	\$ -	OK	OK
566	Electric Expense		\$	-	\$	-	\$ -	OK	OK
567	Miscellaneous		\$	-	\$	-	\$ -	OK	OK
568	Rent		\$	-	\$	-	\$ -	OK	OK
569	Total Steam Production Operation		\$	-	\$	-	\$ -	OK	OK
570									
571	Steam Production Maintenance							OK	OK
572	Supervision & Engineering		\$	-	\$	-	\$ -	OK	OK
573	Structures		\$	-	\$	-	\$ -	OK	OK
574	Boilers		\$	-	\$	-	\$ -	OK	OK
575	Electric Plant		\$	-	\$	-	\$ -	OK	OK
576	Miscellaneous Labor		\$	-	\$	-	\$ -	OK	OK
577	Total Steam Production Maintenance		\$	-	\$	-	\$ -	OK	OK
578									
579	Hydro Production Operation							OK	OK
580	Supervision & Engineering		\$	-	\$	-	\$ -	OK	OK
581	Water for Power		\$	-	\$	-	\$ -	OK	OK
582	Hydraulic Expense		\$	-	\$	-	\$ -	OK	OK
583	Electric Expense		\$	-	\$	-	\$ -	OK	OK
584	Miscellaneous		\$	-	\$	-	\$ -	OK	OK
585	Rent		\$	-	\$	-	\$ -	OK	OK
586	Total Hydro Production Operation		\$	-	\$	-	\$ -	OK	OK
587									
588	Hydro Production Maintenance							OK	OK
589	Supervision & Engineering		\$	-	\$	-	\$ -	OK	OK
590	Structures		\$	-	\$	-	\$ -	OK	OK
591	Reservoirs & Dams		\$	-	\$	-	\$ -	OK	OK
592	Electric Plant		\$	-	\$	-	\$ -	OK	OK
593	Miscellaneous Plant		\$	-	\$	-	\$ -	OK	OK
594	Total Hydro Production Maintenance		\$	-	\$	-	\$ -	OK	OK
595									
596	Combined Cycle Operation							OK	OK
597	Labor		\$	-	\$	-	\$ -	OK	OK
598	Fuel Handling		\$	-	\$	-	\$ -	OK	OK
599	Generation Expense		\$	-	\$	-	\$ -	OK	OK
600	Miscellaneous Plant		\$	-	\$	-	\$ -	OK	OK
601	Total Combined Cycle Operation		\$	-	\$	-	\$ -	OK	OK
602									
603	Combined Cycle Maintenance							OK	OK
604	Supervision & Engineering		\$	-	\$	-	\$ -	OK	OK
605	Structures		\$	-	\$	-	\$ -	OK	OK
606	Electric Plant		\$	-	\$	-	\$ -	OK	OK
607	Miscellaneous Plant		\$	-	\$	-	\$ -	OK	OK
608	Total Combined Cycle Maintenance		\$	-	\$	-	\$ -	OK	OK
609									
610	Other Production							OK	OK
611	RERC/Acorn Gen. Plant	6120130	\$	-	\$	-	\$ -	OK	OK
612	Clearwater Generating Plant	6120140	\$	-	\$	-	\$ -	OK	OK
613	PU Elec Power Supply Operations	6120000	\$	-	\$	-	\$ -	OK	OK
614	Total Other Production		\$	-	\$	-	\$ -	OK	OK
615									
616	Total Production Labor		\$	-	\$	-	\$ -	OK	OK
617									
618	Transmission Labor							OK	OK
619	Transmission Operations							OK	OK
620	Supervision & Engineering		\$	-	\$	-	\$ -	OK	OK
621	Load Dispatch		\$	-	\$	-	\$ -	OK	OK
622	Station Equipment		\$	-	\$	-	\$ -	OK	OK
623	Overhead Lines		\$	-	\$	-	\$ -	OK	OK
624	Underground Lines		\$	-	\$	-	\$ -	OK	OK
625	General Labor		\$	-	\$	-	\$ -	OK	OK
626	Miscellaneous		\$	-	\$	-	\$ -	OK	OK
627	Rents		\$	-	\$	-	\$ -	OK	OK
628	Total Transmission Operations		\$	-	\$	-	\$ -	OK	OK
629									
630	Transmission Maintenance							OK	OK
631	Supervision & Engineering		\$	-	\$	-	\$ -	OK	OK
632	Structures		\$	-	\$	-	\$ -	OK	OK





# Transmission

Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Direct Assignment	Blank				
633	Station Equipment		\$ -	\$ -	\$ -	-	OK	OK
634	Overhead Lines		\$ -	\$ -	\$ -	-	OK	OK
635	Underground Lines		\$ -	\$ -	\$ -	-	OK	OK
636	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
637	<b>Total Transmission Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
638								
639	<b>Wheeling</b>						OK	OK
640	Wheeling		\$ -	\$ -	\$ -	-	OK	OK
641	Wheeling		\$ -	\$ -	\$ -	-	OK	OK
642	<b>Total Wheeling</b>		\$ -	\$ -	\$ -	-	OK	OK
643								
644	<b>Total Transmission Labor</b>		\$ -	\$ -	\$ -	-	OK	OK
645								
646	<b>Distribution Labor</b>						OK	OK
647	<b>Distribution Operations</b>						OK	OK
648	Electric Operations	6100000	\$ -	\$ -	\$ -	-	OK	OK
649	PU Electric Field Operations	6105000	\$ -	\$ -	\$ -	-	OK	OK
650	Energy Deliv. Engineering	6110000	\$ -	\$ -	\$ -	-	OK	OK
651	Customer Engineering-GIS	6115000	\$ -	\$ -	\$ -	-	OK	OK
652	Underground Lines		\$ -	\$ -	\$ -	-	OK	OK
653	Street Lighting		\$ -	\$ -	\$ -	-	OK	OK
654	Metering		\$ -	\$ -	\$ -	-	OK	OK
655	Customer Installations		\$ -	\$ -	\$ -	-	OK	OK
656	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
657	Rents		\$ -	\$ -	\$ -	-	OK	OK
658	<b>Total Distribution Operations</b>		\$ -	\$ -	\$ -	-	OK	OK
659								
660	<b>Distribution Maintenance</b>						OK	OK
661	Supervision & Engineering		\$ -	\$ -	\$ -	-	OK	OK
662	Structures		\$ -	\$ -	\$ -	-	OK	OK
663	Stations Equipment		\$ -	\$ -	\$ -	-	OK	OK
664	Overhead Lines		\$ -	\$ -	\$ -	-	OK	OK
665	Underground Lines		\$ -	\$ -	\$ -	-	OK	OK
666	Transformers		\$ -	\$ -	\$ -	-	OK	OK
667	Street Lighting		\$ -	\$ -	\$ -	-	OK	OK
668	Metering		\$ -	\$ -	\$ -	-	OK	OK
669	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
670	<b>Total Distribution Maintenance</b>		\$ -	\$ -	\$ -	-	OK	OK
671								
672	<b>Total Distribution Labor</b>		\$ -	\$ -	\$ -	-	OK	OK
673								
674	<b>Customer Labor</b>						OK	OK
675	<b>Customer Accounting Expense</b>						OK	OK
676	Pub Util Business Support	6004000	\$ -	\$ -	\$ -	-	OK	OK
677	Pub Util Admin-Utility Billing	6005000	\$ -	\$ -	\$ -	-	OK	OK
678	Pub Util Admin-Customer Service	6015000	\$ -	\$ -	\$ -	-	OK	OK
679	Pub Util Admin-Marketing Service	6020000	\$ -	\$ -	\$ -	-	OK	OK
680	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
681	<b>Total Customer Accounting Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
682								
683	<b>Customer Service Expense</b>						OK	OK
684	Customer Engineering-GIS		\$ -	\$ -	\$ -	-	OK	OK
685	Customer Assistance		\$ -	\$ -	\$ -	-	OK	OK
686	Advertisement / Marketing		\$ -	\$ -	\$ -	-	OK	OK
687	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
688	<b>Total Customer Service Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
689								
690	<b>Sales Expense</b>						OK	OK
691	Sales Expense		\$ -	\$ -	\$ -	-	OK	OK
692	Demonstrations & Selling		\$ -	\$ -	\$ -	-	OK	OK
693	Miscellaneous Sales Expense		\$ -	\$ -	\$ -	-	OK	OK
694	<b>Total Sales Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
695								
696	<b>Total Customer Labor</b>		\$ -	\$ -	\$ -	-	OK	OK
697								
698	<b>Total Labor Expense excluding A&amp;G</b>		\$ -	\$ -	\$ -	-	OK	OK



# Transmission

Line No.	Item	Account/ID	Direct Assignment				Check OK	Check OK
699			Direct Assignment	Blank	Total			
700	Administrative & General Labor							
701	Pub Util Admin-Management Services	6000000	\$ -	\$ -	\$ -	OK	OK	
702	Pub Util Admin-Field Services	6010000	\$ -	\$ -	\$ -	OK	OK	
703	Legislative & Regulator Risk	6025000	\$ -	\$ -	\$ -	OK	OK	
704	Outside Services		\$ -	\$ -	\$ -	OK	OK	
705	Property Insurance		\$ -	\$ -	\$ -	OK	OK	
706	Injuries and Damages		\$ -	\$ -	\$ -	OK	OK	
707	Electric Utility Communication Labor		\$ -	\$ -	\$ -	OK	OK	
708	Miscellaneous		\$ -	\$ -	\$ -	OK	OK	
709	Rents		\$ -	\$ -	\$ -	OK	OK	
710	Transportation Pool General Labor		\$ -	\$ -	\$ -	OK	OK	
711	Maintenance of General Plant		\$ -	\$ -	\$ -	OK	OK	
712	N/A		\$ -	\$ -	\$ -	OK	OK	
713	Total Administrative & General Labor		\$ -	\$ -	\$ -	OK	OK	
714								
715	Total Labor Expense		\$ -	\$ -	\$ -	OK	OK	

<b>Allocation Factors</b>			
	0	0	1
<b>Demand</b>	0%	0%	100%
	0	0	1
<b>Energy</b>	0%	0%	100%
	1	0	1
<b>Direct Assignmentnet</b>	100%	0%	100%
	\$	-	\$ 45,733,725
<b>Revenue Requirement</b>	0%	0%	100%
	0	0	0
<b>NA</b>	0%	0%	0%

# Distribution



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
1	<b>Production O&amp;M</b>			
2	<b>Steam Production Operation</b>			
3	Supervision & Engineering	500	\$ -	NA
4	Fuel (Transportation & Handling)	501	\$ -	NA
5	Steam Power Fuel - Gas	50110	\$ -	NA
6	Steam Power Fuel - Oil	50120	\$ -	NA
7	Steam Power Fuel - Coal	50130	\$ -	NA
8	Steam Expense	502	\$ -	NA
9	Electric Expense	505	\$ -	NA
10	Miscellaneous	506	\$ -	NA
11	Rent	507	\$ -	NA
12	<b>Subtotal Steam Production Operation</b>		\$ -	
13				
14	<b>Steam Production Maintenance</b>			
15	Supervision & Engineering	510	\$ -	NA
16	Structures	511	\$ -	NA
17	Boilers	512	\$ -	NA
18	Electric Plant	513	\$ -	NA
19	Miscellaneous Labor	515	\$ -	NA
20	<b>Subtotal Steam Production Maintenance</b>		\$ -	
21				
22	<b>Nuclear Production Operation</b>			
23	Supervision & Engineering	517	\$ -	NA
24	Nuclear Fuel Expense	518	\$ -	NA
25	Electric Expense - Turbine Generators	523	\$ -	NA
26	Reserved	NA	\$ -	NA
27	Miscellaneous Power Expenses	524	\$ -	NA
28	Reserved	NA	\$ -	NA
29	<b>Subtotal Nuclear Production Operation</b>		\$ -	
30				
31	<b>Nuclear Production Maintenance</b>			
32	Supervision & Engineering	528	\$ -	NA
33	Reserved	NA	\$ -	NA
34	Reserved	NA	\$ -	NA
35	Reserved	NA	\$ -	NA
36	Miscellaneous Plant	530	\$ -	NA
37	<b>Subtotal Nuclear Production Maintenance</b>		\$ -	
38				
39	<b>Combined Cycle Operation</b>			
40	Supervision & Engineering	NA	\$ -	NA
41	Fuel	NA	\$ -	NA
42	Combined Cycle Fuel - Gas	NA	\$ -	NA
43	Combined Cycle Fuel - Oil	NA	\$ -	NA
44	Generation Expense	NA	\$ -	NA
45	Miscellaneous	NA	\$ -	NA
46	<b>Subtotal Combined Cycle Operation</b>		\$ -	
47				
48	<b>Combined Cycle Maintenance</b>			
49	Supervision & Engineering	NA	\$ -	NA
50	Structures	NA	\$ -	NA
51	Electric Plant	NA	\$ -	NA
52	Miscellaneous Plant	NA	\$ -	NA
53	<b>Subtotal Combined Cycle Maintenance</b>		\$ -	
54				
55	<b>Other Production</b>			
56	Intermountain Power (take or pay)	546	\$ -	NA
57	Fuel Expense	547	\$ -	NA
58	Hoover (take or pay)	548	\$ -	NA
59	Misc. Other Power Generation	549	\$ -	NA
60	Palo Verde Power (take or pay)	550	\$ -	NA
61	Deseret Power (take or pay)	552	\$ -	NA
62	Maint/Generating & Elec. Equip.	553	\$ -	NA
63	System Load Control	556	\$ -	NA
64	Other Expenditures	557	\$ -	NA
65	Purchased Power	555	\$ -	NA
66	Purchased Power - Energy Direct Assignment	55501	\$ -	NA
67	<b>Subtotal Other Production</b>		\$ -	
68				
69	<b>Total Production O&amp;M</b>		\$ -	
70				
71	<b>Fuel &amp; Purchased Power</b>		\$ -	
72				
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ -	
74				
75	<b>Transmission O&amp;M</b>			
76	<b>Transmission Operation</b>			
77	Supervision & Engineering	560	\$ -	NA
78	Load Dispatch	561	\$ -	NA
79	Station Equipment	562	72,393	Substations
80	Overhead Lines	563	\$ -	NA
81	Underground Lines	564	\$ -	NA
82	Miscellaneous	566	185,629	Demand
83	Rents	567	\$ -	NA
84	<b>Subtotal Transmission Operation</b>		\$ 258,023	
85				
86	<b>Transmission Maintenance</b>			
87	Supervision & Engineering	568	\$ -	NA
88	Structures	569	\$ -	NA

# Distribution



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
89	Station Equipment	570	\$ 115,430	Substations
90	Overhead Lines	571	\$ 3,415	Circuit - OH
91	Underground Lines	572	\$ -	NA
92	Miscellaneous	573	\$ 739,297	Demand
93	<b>Subtotal Transmission Maintenance</b>		<b>\$ 858,143</b>	
94				
95	<b>Wheeling</b>			
96	Transmission Cost Fixed	565	\$ -	NA
97	Transmission Cost Variable	565	\$ -	NA
98	<b>Subtotal Wheeling</b>		<b>\$ -</b>	
99				
100	<b>Total Transmission O&amp;M</b>		<b>\$ 1,116,166</b>	
101				
102	<b>Distribution O&amp;M</b>			
103	<b>Distribution Operations</b>			
104	Operation Maintenance and Engineering	580	\$ 5,154,971	Super - Maint
105	Load Dispatch	581	\$ 3,219,260	Demand
106	Station Equipment	582	\$ 19,467	Substations
107	Overhead Lines	583	\$ 91	Circuit - OH
108	Underground Lines	584	\$ 4,616	Circuit - UG
109	Street Lighting & Signal Expenses	585	\$ -	NA
110	Metering	586	\$ 107,992	Customer
111	Customer Installations	587	\$ 136,827	Customer
112	Miscellaneous	588	\$ 89,726	Weight. Avg. Min. Sys.
113	Rents	589	\$ -	NA
114	<b>Subtotal Distribution Operations</b>		<b>\$ 8,732,950</b>	
115				
116	<b>Distribution Maintenance</b>			
117	Supervision	590	\$ -	NA
118	Structures	591	\$ 68,920	Weight. Avg. Min. Sys.
119	Station Equipment	592	\$ 1,249,308	Substations
120	Overhead Lines	593	\$ 7,724,053	Circuit - OH
121	Underground Lines	594	\$ 2,876,410	Circuit - UG
122	Transformers	595	\$ 78,936	Transformers
123	Street Lighting & Signals	596	\$ 1,226,264	Street Light
124	Metering	597	\$ 353,651	Customer
125	Miscellaneous	598	\$ 706,008	Weight. Avg. Min. Sys.
126	<b>Subtotal Distribution Maintenance</b>		<b>\$ 14,283,549</b>	
127				
128	<b>Total Distribution O&amp;M</b>		<b>\$ 23,016,500</b>	
129				
130	<b>Customer O&amp;M</b>			
131	<b>Customer Accounting Expense</b>			
132	Supervision	901	\$ -	NA
133	Meter Reading	902	\$ -	NA
134	Customer Records and Collection Expenses	903	\$ -	NA
135	Reserved	NA	\$ -	NA
136	Uncollectible Accounts	904	\$ -	NA
137	Miscellaneous	905	\$ -	NA
138	<b>Subtotal Customer Accounting Expense</b>		<b>\$ -</b>	
139				
140	<b>Other Customer Costs</b>			
141	Supervision	907	\$ -	NA
142	Customer Assistance	908	\$ -	NA
143	Advertisement	909	\$ -	NA
144	Miscellaneous	910	\$ -	NA
145	<b>Subtotal Other Customer Costs</b>		<b>\$ -</b>	
146				
147	<b>Sales Expense</b>			
148	Sales Expense - Supervision	911	\$ -	NA
149	Demonstrations & Selling	912	\$ -	NA
150	Advertising Expenses	913	\$ -	NA
151	Miscellaneous Sales Expense	916	\$ -	NA
152	<b>Subtotal Sales Expense</b>		<b>\$ -</b>	
153				
154	<b>Total Customer O&amp;M</b>		<b>\$ -</b>	
155				
156	<b>Administrative &amp; General Expense</b>			
157	Administrative Salaries & Misc. Labor	920	\$ 9,326,671	Rev. Req. x/Street Light
158	Office Supplies & Expense	921	\$ 338,373	Rev. Req. x/Street Light
159	Interdepartmental Charges	922	\$ (16,703,346)	Rev. Req. x/Street Light
160	Outside Services	923	\$ 2,914,705	Rev. Req. x/Street Light
161	Property Insurance	924	\$ -	NA
162	Injuries and Damages	925	\$ -	NA
163	Employee Pensions and Benefits	926	\$ 13,838,893	Rev. Req. x/Street Light
164	Franchise Requirements	927	\$ -	NA
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ 5,125	Rev. Req. x/Street Light
166	General Advertising Expense	930	\$ 1,004	Rev. Req. x/Street Light
167	Rents	931	\$ 423,203	Rev. Req. x/Street Light
168	Miscellaneous General Expenses	933	\$ 1,652,473	Rev. Req. x/Street Light
169	Maintenance of General Plant	932	\$ 69,798	Rev. Req. x/Street Light
170	Duplicate Charges - Credit	929	\$ -	NA
171	<b>Subtotal Administrative &amp; General Expense</b>		<b>\$ 11,866,899</b>	
172				
173	<b>Miscellaneous and Clearing Accounts</b>			
174	General Government Charges	701	\$ 4,598,838	Rev. Req. x/Street Light
175	Expenses Transferred from Electric	702	\$ 1,357,572	Rev. Req. x/Street Light
176	IDI Utility Charges	703	\$ 12,051	Rev. Req. x/Street Light

# Distribution



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
177	Removal Expenses	704	\$ -	NA
178	Taxes	707	\$ -	NA
179	Stores Expenses	781	\$ -	NA
180	Transportation Expenses	782	\$ 1,190,785	Rev. Req. x/Street Light
181	Tool and Shop Expenses	783	\$ (1,027,120)	Rev. Req. x/Street Light
182	Insurance	788	\$ 786,782	Rev. Req. x/Street Light
183	Non-Operating Expenses	790	\$ -	NA
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		<b>\$ 6,918,909</b>	
185				
186	<b>Total O&amp;M Expense</b>		<b>\$ 42,918,473</b>	
187				
188	<b>Total O&amp;M Expense less Purchased Power</b>		<b>\$ 42,918,473</b>	
189				
190	<b>Additional Expenses &amp; Deductions</b>			
191	<b>Debt Service</b>			
192	Generation	\$ -	NA	
193	Transmission	\$ -	NA	
194	Distribution	\$ 27,477,924	Net Dist. Plant	
195	Customer	\$ -	NA	
196	New Debt	\$ 21,106,476	Net Dist. Plant	
197	<b>Total Debt Service</b>	<b>\$ 48,584,400</b>		
198				
199	<b>Taxes and Transfer to General Fund</b>			
200	General Fund Transfer	\$ 12,801,788	Rev. Req.	
201	Other	\$ -	NA	
202	Other	\$ -	NA	
203	Other	\$ -	NA	
204	<b>Subtotal Taxes and Transfer to General Fund</b>	<b>\$ 12,801,788</b>		
205				
206	<b>Capital Paid from Current Earnings</b>			
207	Production	\$ -	NA	
208	Transmission	\$ -	NA	
209	Distribution	\$ 4,001,377	Net Dist. Plant	
210	Customer	\$ -	NA	
211	Street Lighting Capital	\$ -	NA	
212	NA	\$ -	NA	
213	<b>Sutotal Capital Paid from Current Earnings</b>	<b>\$ 4,001,377</b>		
214				
215	<b>Reserves - Additional Cash Requirements</b>	<b>\$ 1,557,718</b>	Rev. Req. x/Street Light	
216				
217	<b>Total Additional Expenses &amp; Deductions</b>	<b>\$ 66,945,282</b>		
218				
219	<b>Subtotal Revenue Requirement</b>	<b>\$ 109,863,755</b>		
220				
221	<b>Other Income</b>			
222	<b>Other Operating Revenue:</b>			
223	Uncollectibles	\$ -	NA	
224	Diversion	344400 \$ -	NA	
225	Service Connect Charges - Electric	344410 \$ -	NA	
226	Misc Service Revenues - Electric	344491 \$ -	NA	
227	Misc Operating Revenues - Electric	344492 \$ 2,419	Rev. Req. x/Street Light	
228	Corona Fees- Rev	344493 \$ -	NA	
229	Cap and Trade Auction	344511 \$ -	Rev. Req. x/Street Light	
230	REC Sale	344523 \$ -	NA	
231	RA Capacity Sale	344522 \$ 452,744	Rev. Req. x/Street Light	
232	Low Carbon Fuel Standard Credits	344514 \$ 501,054	Rev. Req. x/Street Light	
233	Non Energy Receipts ABC Admin OH	344513 \$ 13,099	Rev. Req. x/Street Light	
234	<b>Subtotal Other Operating Revenue</b>	<b>\$ 969,316</b>		
235				
236	<b>Other Non-Operating Revenues (Expenses):</b>			
237	Gain (Loss) on retirement of utility plant	\$ -	Rev. Req. x/Street Light	
238	Interest Income	\$ -	Rev. Req. x/Street Light	
239	Corona Fees - Rev	344493 \$ -	NA	
240	Misc. Settlement Reimbursement	344494 \$ -	NA	
241	Late Payment Penalties	353400 \$ -	NA	
242	Land and Building Rental	373100 \$ 730,181	Rev. Req. x/Street Light	
243	Other Property Rental	373120 \$ 18,690	Rev. Req. x/Street Light	
244	Pole Attachments	373125 \$ 268,470	Demand	
245	Substation Operation & Maintenance	373126 \$ -	NA	
246	Substation Leasing	373127 \$ -	NA	
247	Communication Services	373128 \$ 113,460	Rev. Req. x/Street Light	
248	CIS User Fee	373132 \$ -	NA	
249	Refunds and Reimbursements	374000 \$ 10,535	Rev. Req. x/Street Light	
250	Miscellaneous Receipts	374200 \$ 104,045	Rev. Req. x/Street Light	
251	Cash Over/Shortage	374207 \$ -	NA	
252	Asset Forfeiture Revenue	374500 \$ -	NA	
253	Bad Debt Recovery	374800 \$ -	NA	
254	Settlement Recovery	374801 \$ -	Rev. Req. x/Street Light	
255	Settlement Recovery - SONGS	374802 \$ -	NA	
256	Liquidated Damages	374810 \$ -	NA	
257	Sale of Salvage Materials	380030 \$ 9,104	Rev. Req. x/Street Light	
258	Damage Claim Recoveries	380100 \$ -	Rev. Req. x/Street Light	
259	Operating Transfer from 650 Fund	985650 \$ -	NA	
260	Utilization Charges	61250000 \$ -	NA	
261	<b>Subtotal Other Non-Operating Revenue</b>	<b>\$ 1,254,484</b>		
262				
263	<b>Wholesale Sales</b>	<b>\$ -</b>	NA	
264				

# Distribution



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
265	Transmission Revenue		\$ -	NA
266				
267	<b>Total Other Income</b>		<b>\$ 2,223,800</b>	
268				
269	<b>Total Retail Revenue Requirement</b>		<b>\$ 107,639,955</b>	
270				
271				
273				
274				
275				
276				
277				
278				
279				
280				
281				
282				
283				
284	<b>PLANT IN SERVICE</b>			
285				
286	<b>Gross Plant in Service</b>			
287	<b>Intangible Plant</b>			
288	Organization	301	\$ -	NA
289	Franchises and Consents	302	\$ -	NA
290	Misc. Intangible Plant	303	\$ 24,486,080	Net Dist. Plant
291	Misc. Computer Software	3030	\$ -	NA
292	<b>Subtotal Intangible Plant</b>		<b>\$ 24,486,080</b>	
293				
294	<b>Production Plant</b>			
295	<b>Steam Production</b>			
296	Land and Land Rights	310	\$ -	NA
297	Structures & Improvements	311	\$ -	NA
298	Boiler Plant Equipment	312	\$ -	NA
299	Engines and Engine Generators	313	\$ -	NA
300	Turbo-Generator Units	314	\$ -	NA
301	Accessory Electric Equipment	315	\$ -	NA
302	Misc. Power Plant Equipment	316	\$ -	NA
303	<b>Subtotal Steam Production</b>		<b>\$ -</b>	
304				
305	<b>Hydraulic Production</b>			
306	Land and Land Rights	330	\$ -	NA
307	Structures & Improvements	331	\$ -	NA
308	Reservoirs, Dams and Water Ways	332	\$ -	NA
309	Water Wheel, Turbine and Generator	333	\$ -	NA
310	Accessory Electric Equipment	334	\$ -	NA
311	Misc. Power Plant Equipment	335	\$ -	NA
312	Roads, Railroads and Bridges	336	\$ -	NA
313	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	
314				
315	<b>Combustion Turbine &amp; Other Production</b>			
316	Land and Land Rights	340	\$ -	NA
317	Structures & Improvements	341	\$ -	NA
318	Fuel Holders, Prod, & Acc.	342	\$ -	NA
319	Prime Movers	343	\$ -	NA
320	Generators & Other Production	344	\$ -	NA
321	Accessory Electric Equipment	345	\$ -	NA
322	Misc. Production Plant	2000	\$ -	NA
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ -</b>	
324				
325	<b>Total Production Plant</b>		<b>\$ 24,486,080</b>	
326				
327	<b>Transmission Plant</b>			
328	Land and Land Rights	350	\$ 2,683,037	Net Dist. Plant
329	Reserved	351	\$ -	NA
330	Structures & Improvements	352	\$ 971,062	Net Dist. Plant
331	Station Equipment - System	353	\$ 4,790,451	Substations
332	Towers and Fixtures	354	\$ 3,567,512	Demand
333	Poles and Fixtures	355	\$ 22,928,628	Demand
334	Overhead Conductor	356	\$ 8,716,136	Circuit - OH
335	Underground Conductor	357	\$ 5,748,846	Circuit - UG
336	Underground Conduit	358	\$ 2,356,742	Circuit - UG
337	Misc. Transmission Plant	359	\$ -	Demand
338	<b>Subtotal Transmission Plant</b>		<b>\$ 51,762,414</b>	
339				



## Distribution

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
340	<b>Distribution Plant</b>			
341	Land and Land Rights	360	\$ 41,183,402	Demand
342	Structures & Improvements	361	\$ 15,397,298	Weight. Avg. Min. Sys.
343	Station Equipment	362	\$ 160,729,872	Substations
344	Misc. Plant	363	\$ -	NA
345	Towers and Fixtures	364	\$ 44,909,055	Demand
346	Overhead Conductor	365	\$ 45,300,634	Circuit - OH
347	Underground Conduit	366	\$ 131,830,676	Circuit - UG
348	Underground Conductor	367	\$ 137,105,611	Circuit - UG
349	Line Transformers	368	\$ 63,370,705	Transformers
350	Services	369	\$ 29,359,860	Services
351	Meters	370	\$ 21,963,893	Customer
352	Inst. on Customer Premises	371	\$ 851,584	Customer
353	Street Light / Signal System	373	\$ 55,987,877	Street Light
354	<b>Total Distribution Plant</b>		<b>\$ 747,990,468</b>	
355				
356	<b>Subtotal Plant Before General</b>		<b>\$ 824,238,961</b>	
357				
358	<b>General Plant</b>			
359	Land and Land Rights	389	\$ 6,091,682	Demand
360	Structures & Improvements	390	\$ 51,851,098	Weight. Avg. Min. Sys.
361	Structures & Improvements - Other	3900	\$ -	NA
362	Office Furniture & Equipment	391	\$ 6,618,611	Weight. Avg. Min. Sys.
363	Info System Computers	3910	\$ -	NA
364	Transportation Equipment	392	\$ 9,534,934	Weight. Avg. Min. Sys.
365	Stores Equipment	393	\$ 34,153	Demand
366	Tools, Shop & Garage Equipment	394	\$ 308,300	Demand
367	Laboratory Equipment	395	\$ 611,161	Demand
368	Power Operated Equipment	396	\$ 1,262,319	Demand
369	Communication Equipment	397	\$ 17,186,342	Demand
370	Miscellaneous Equipment	398	\$ 878,145	Weight. Avg. Min. Sys.
371	Other Tangible Property	399	\$ 14,213	Weight. Avg. Min. Sys.
372	<b>Subtotal General Plant</b>		<b>\$ 94,390,958</b>	
373				
374	<b>Total Gross Plant in Service</b>		<b>\$ 918,629,919</b>	
375				
376				
377	<b>Accumulated Depreciation</b>			
378	<b>Intangible Plant</b>			
379	Organization	301	\$ -	NA
380	Franchises and Consents	302	\$ -	NA
381	Misc. Intangible Plant	303	\$ 24,486,080	Demand
382	Misc. Computer Software	3030	\$ -	NA
383	<b>Subtotal Intangible Plant</b>		<b>\$ 24,486,080</b>	
384				
385	<b>Production Plant</b>			
386	<b>Steam Production</b>			
387	Land and Land Rights	310	\$ -	NA
388	Structures & Improvements	311	\$ -	NA
389	Boiler Plant Equipment	312	\$ -	NA
390	Engines and Engine Generators	313	\$ -	NA
391	Turbo-Generator Units	314	\$ -	NA
392	Accessory Electric Equipment	315	\$ -	NA
393	Misc. Power Plant Equipment	316	\$ -	NA
394	<b>Subtotal Steam Production</b>		<b>\$ -</b>	
395				
396	<b>Hydraulic Production</b>			
397	Land and Land Rights	330	\$ -	NA
398	Structures & Improvements	331	\$ -	NA
399	Reservoirs, Dams and Water Ways	332	\$ -	NA
400	Water Wheel, Turbine and Generator	333	\$ -	NA
401	Accessory Electric Equipment	334	\$ -	NA
402	Misc. Power Plant Equipment	335	\$ -	NA
403	Roads, Railroads and Bridges	336	\$ -	NA
404	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	
405				
406	<b>Combustion Turbine &amp; Other Production</b>			
407	Land and Land Rights	340	\$ -	NA
408	Structures & Improvements	341	\$ -	NA
409	Fuel Holders, Prod. & Acc.	342	\$ -	NA
410	Prime Movers	343	\$ -	NA
411	Generators & Other Production	344	\$ -	NA
412	Accessory Electric Equipment	345	\$ -	NA
413	Misc. Production Plant	2000	\$ -	NA
414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ -</b>	
415				
416	<b>Total Production Plant</b>		<b>\$ 24,486,080</b>	
417				
418	<b>Transmission Plant</b>			
419	Land and Land Rights	350	\$ -	NA
420	Reserved	351	\$ -	NA
421	Structures & Improvements	352	\$ 710,957	Net Dist. Plant
422	Station Equipment - System	353	\$ 4,522,181	Substations
423	Towers and Fixtures	354	\$ 1,251,520	Demand
424	Poles and Fixtures	355	\$ 8,164,974	Demand
425	Overhead Conductor	356	\$ 3,637,134	Circuit - OH
426	Underground Conductor	357	\$ 1,856,873	Circuit - UG

# Distribution



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
427	Underground Conduit	358	\$ 1,257,665	Circuit - UG
428	Misc. Transmission Plant	359	\$ -	NA
429	<b>Subtotal Transmission Plant</b>		<b>\$ 21,401,303</b>	
430				
431	<b>Distribution Plant</b>			
432	Land and Land Rights	360	\$ -	NA
433	Structures & Improvements	361	\$ 4,266,581	Weight. Avg. Min. Sys.
434	Station Equipment	362	\$ 56,848,424	Substations
435	Misc. Plant	363	\$ -	NA
436	Towers and Fixtures	364	\$ 18,346,185	Demand
437	Overhead Conductor	365	\$ 24,052,960	Circuit - OH
438	Underground Conduit	366	\$ 37,896,415	Circuit - UG
439	Underground Conductor	367	\$ 68,490,579	Circuit - UG
440	Line Transformers	368	\$ 33,474,633	Transformers
441	Services	369	\$ 15,070,839	Services
442	Meters	370	\$ 7,206,731	Customer
443	Inst. on Customer Premises	371	\$ 762,056	Customer
444	Street Light / Signal System	373	\$ 36,039,497	Street Light
445	<b>Total Distribution Plant</b>		<b>\$ 302,454,899</b>	
446				
447	<b>Subtotal Plant Before General</b>		<b>\$ 348,342,282</b>	
448				
449	<b>General Plant</b>			
450	Land and Land Rights	389	\$ -	NA
451	Structures & Improvements	390	\$ 12,203,743	Weight. Avg. Min. Sys.
452	Structures & Improvements - Other	3900	\$ -	NA
453	Office Furniture & Equipment	391	\$ 4,925,231	Weight. Avg. Min. Sys.
454	Info System Computers	3910	\$ -	NA
455	Transportation Equipment	392	\$ 7,704,605	Weight. Avg. Min. Sys.
456	Stores Equipment	393	\$ 34,153	Demand
457	Tools, Shop & Garage Equipment	394	\$ 265,082	Demand
458	Laboratory Equipment	395	\$ 611,161	Demand
459	Power Operated Equipment	396	\$ 1,110,992	Demand
460	Communication Equipment	397	\$ 12,856,036	Demand
461	Miscellaneous Equipment	398	\$ 802,611	Weight. Avg. Min. Sys.
462	Other Tangible Property	399	\$ 4,738	Weight. Avg. Min. Sys.
463	<b>Subtotal General Plant</b>		<b>\$ 40,518,353</b>	
464				
465	<b>Total Accumulated Depreciation</b>		<b>\$ 388,860,635</b>	
466				
467				
468	<b>Net Plant in Service</b>			
469	<b>Intangible Plant</b>			
470	Organization	301	\$ -	NA
471	Franchises and Consents	302	\$ -	NA
472	Misc. Intangible Plant	303	\$ 14,472,440	Net Dist. Plant
473	Misc. Computer Software	3030	\$ -	NA
474	<b>Subtotal Intangible Plant</b>		<b>\$ 14,472,440</b>	
475				
476	<b>Production Plant</b>			
477	<b>Steam Production</b>			
478	Land and Land Rights	310	\$ -	NA
479	Structures & Improvements	311	\$ -	NA
480	Boiler Plant Equipment	312	\$ -	NA
481	Engines and Engine Generators	313	\$ -	NA
482	Turbo-Generator Units	314	\$ -	NA
483	Accessory Electric Equipment	315	\$ -	NA
484	Misc. Power Plant Equipment	316	\$ -	NA
485	<b>Subtotal Steam Production</b>		<b>\$ -</b>	
486				
487	<b>Hydraulic Production</b>			
488	Land and Land Rights	330	\$ -	NA
489	Structures & Improvements	331	\$ -	NA
490	Reservoirs, Dams and Water Ways	332	\$ -	NA
491	Water Wheel, Turbine and Generator	333	\$ -	NA
492	Accessory Electric Equipment	334	\$ -	NA
493	Misc. Power Plant Equipment	335	\$ -	NA
494	Roads, Railroads and Bridges	336	\$ -	NA
495	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	
496				
497	<b>Combustion Turbine &amp; Other Production</b>			
498	Land and Land Rights	340	\$ -	NA
499	Structures & Improvements	341	\$ -	NA
500	Fuel Holders, Prod. & Acc.	342	\$ -	NA
501	Prime Movers	343	\$ -	NA
502	Generators & Other Production	344	\$ -	NA
503	Accessory Electric Equipment	345	\$ -	NA
504	Misc. Production Plant	2000	\$ -	NA
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ -</b>	
506				
507	<b>Total Production Plant</b>		<b>\$ 14,472,440</b>	
508				
509	<b>Transmission Plant</b>			
510	Land and Land Rights	350	\$ 2,683,037	Net Dist. Plant
511	Reserved	351	\$ -	NA
512	Structures & Improvements	352	\$ 260,105	Net Dist. Plant
513	Station Equipment - System	353	\$ 268,270	Substations
514	Towers and Fixtures	354	\$ 2,315,992	Demand





# Distribution

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
515	Poles and Fixtures	355	\$ 14,763,654	Demand
516	Overhead Conductor	356	\$ 5,079,002	Circuit - OH
517	Underground Conductor	357	\$ 3,891,973	Circuit - UG
518	Underground Conduit	358	\$ 1,099,077	Circuit - UG
519	Misc. Transmission Plant	359	\$ -	NA
520	<b>Subtotal Transmission Plant</b>		<b>\$ 30,361,110</b>	
521				
522	<b>Distribution Plant</b>			
523	Land and Land Rights	360	\$ 41,183,402	Demand
524	Structures & Improvements	361	\$ 11,130,717	Weight. Avg. Min. Sys.
525	Station Equipment	362	\$ 103,881,448	Substations
526	Misc. Plant	363	\$ -	NA
527	Towers and Fixtures	364	\$ 26,562,871	Demand
528	Overhead Conductor	365	\$ 21,247,674	Circuit - OH
529	Underground Conduit	366	\$ 93,934,261	Circuit - UG
530	Underground Conductor	367	\$ 68,615,032	Circuit - UG
531	Line Transformers	368	\$ 29,896,072	Transformers
532	Services	369	\$ 14,289,021	Services
533	Meters	370	\$ 14,757,162	Customer
534	Inst. on Customer Premises	371	\$ 89,528	Customer
535	Street Light / Signal System	373	\$ 19,948,380	Street Light
536	<b>Total Distribution Plant</b>		<b>\$ 445,535,569</b>	
537				
538	<b>Subtotal Plant Before General</b>		<b>\$ 490,369,119</b>	
539				
540	<b>General Plant</b>			
541	Land and Land Rights	389	\$ 6,091,682	Demand
542	Structures & Improvements	390	\$ 39,647,355	Weight. Avg. Min. Sys.
543	Structures & Improvements - Other	3900	\$ -	NA
544	Office Furniture & Equipment	391	\$ 1,693,379	Weight. Avg. Min. Sys.
545	Info System Computers	3910	\$ -	NA
546	Transportation Equipment	392	\$ 1,830,329	Weight. Avg. Min. Sys.
547	Stores Equipment	393	\$ -	NA
548	Tools, Shop & Garage Equipment	394	\$ 43,218	Demand
549	Laboratory Equipment	395	\$ (0)	Demand
550	Power Operated Equipment	396	\$ 151,327	Demand
551	Communication Equipment	397	\$ 4,330,306	Demand
552	Miscellaneous Equipment	398	\$ 75,533	Weight. Avg. Min. Sys.
553	Other Tangible Property	399	\$ 9,475	Weight. Avg. Min. Sys.
554	<b>Subtotal General Plant</b>		<b>\$ 53,872,605</b>	
555				
556	<b>Total Net Plant in Service</b>		<b>\$ 544,241,724</b>	
557				
558				
559	<b>Labor</b>			
560				
561	<b>Production Labor</b>			
562	<b>Steam Production Operation</b>			
563	Supervision & Engineering	\$ -	NA	
564	Fuel (Transportation & Handling)	\$ -	NA	
565	Steam Expense	\$ -	NA	
566	Electric Expense	\$ -	NA	
567	Miscellaneous	\$ -	NA	
568	Rent	\$ -	NA	
569	<b>Total Steam Production Operation</b>	<b>\$ -</b>		
570				
571	<b>Steam Production Maintenance</b>			
572	Supervision & Engineering	\$ -	NA	
573	Structures	\$ -	NA	
574	Boilers	\$ -	NA	
575	Electric Plant	\$ -	NA	
576	Miscellaneous Labor	\$ -	NA	
577	<b>Total Steam Production Maintenance</b>	<b>\$ -</b>		
578				
579	<b>Hydro Production Operation</b>			
580	Supervision & Engineering	\$ -	NA	
581	Water for Power	\$ -	NA	
582	Hydraulic Expense	\$ -	NA	
583	Electric Expense	\$ -	NA	
584	Miscellaneous	\$ -	NA	
585	Rent	\$ -	NA	
586	<b>Total Hydro Production Operation</b>	<b>\$ -</b>		
587				
588	<b>Hydro Production Maintenance</b>			
589	Supervision & Engineering	\$ -	NA	
590	Structures	\$ -	NA	
591	Reservoirs & Dams	\$ -	NA	
592	Electric Plant	\$ -	NA	
593	Miscellaneous Plant	\$ -	NA	
594	<b>Total Hydro Production Maintenance</b>	<b>\$ -</b>		
595				



# Distribution

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
596	<b>Combined Cycle Operation</b>			
597	Labor	\$	-	NA
598	Fuel Handling	\$	-	NA
599	Generation Expense	\$	-	NA
600	Miscellaneous Plant	\$	-	NA
601	<b>Total Combined Cycle Operation</b>	\$	-	
602				
603	<b>Combined Cycle Maintenance</b>			
604	Supervision & Engineering	\$	-	NA
605	Structures	\$	-	NA
606	Electric Plant	\$	-	NA
607	Miscellaneous Plant	\$	-	NA
608	<b>Total Combined Cycle Maintenance</b>	\$	-	
609				
610	<b>Other Production</b>			
611	RERC/Acorn Gen. Plant	6120130 \$	-	NA
612	Clearwater Generating Plant	6120140 \$	-	NA
613	PU Elec Power Supply Operations	6120000 \$	-	NA
614	<b>Total Other Production</b>	\$	-	
615				
616	<b>Total Production Labor</b>	\$	-	
617				
618	<b>Transmission Labor</b>			
619	<b>Transmission Operations</b>			
620	Supervision & Engineering	\$	-	NA
621	Load Dispatch	\$	-	NA
622	Station Equipment	\$	-	NA
623	Overhead Lines	\$	-	NA
624	Underground Lines	\$	-	NA
625	General Labor	\$	-	NA
626	Miscellaneous	\$	-	NA
627	Rents	\$	-	NA
628	<b>Total Transmission Operations</b>	\$	-	
629				
630	<b>Transmission Maintenance</b>			
631	Supervision & Engineering	\$	-	NA
632	Structures	\$	-	NA
633	Station Equipment	\$	-	NA
634	Overhead Lines	\$	-	NA
635	Underground Lines	\$	-	NA
636	Miscellaneous	\$	-	NA
637	<b>Total Transmission Maintenance</b>	\$	-	
638				
639	<b>Wheeling</b>			
640	Wheeling	\$	-	NA
641	Wheeling	\$	-	NA
642	<b>Total Wheeling</b>	\$	-	
643				
644	<b>Total Transmission Labor</b>	\$	-	
645				
646	<b>Distribution Labor</b>			
647	<b>Distribution Operations</b>			
648	Electric Operations	6100000 \$	13,172,525	Weight. Avg. Min. Sys.
649	PU Electric Field Operations	6105000 \$	15,793,621	Weight. Avg. Min. Sys.
650	Energy Deliv. Engineering	6110000 \$	11,024,210	Weight. Avg. Min. Sys.
651	Customer Engineering-GIS	6115000 \$	-	NA
652	Underground Lines	\$	-	NA
653	Street Lighting	\$	-	NA
654	Metering	\$	-	NA
655	Customer Installations	\$	-	NA
656	Miscellaneous	\$	-	NA
657	Rents	\$	-	NA
658	<b>Total Distribution Operations</b>	\$	39,990,356	
659				
660	<b>Distribution Maintenance</b>			
661	Supervision & Engineering	\$	-	NA
662	Structures	\$	-	NA
663	Stations Equipment	\$	-	NA
664	Overhead Lines	\$	-	NA
665	Underground Lines	\$	-	NA
666	Transformers	\$	-	NA
667	Street Lighting	\$	-	NA
668	Metering	\$	-	NA
669	Miscellaneous	\$	-	NA
670	<b>Total Distribution Maintenance</b>	\$	-	
671				
672	<b>Total Distribution Labor</b>	\$	39,990,356	
673				
674	<b>Customer Labor</b>			
675	<b>Customer Accounting Expense</b>			
676	Pub Util Business Support	6004000 \$	-	NA
677	Pub Util Admin-Utility Billing	6005000 \$	-	NA
678	Pub Util Admin-Customer Service	6015000 \$	-	NA
679	Pub Util Admin-Marketing Service	6020000 \$	-	NA
680	Miscellaneous	\$	-	NA
681	<b>Total Customer Accounting Expense</b>	\$	-	
682				

# Distribution



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
683	<b>Customer Service Expense</b>			
684	Customer Engineering-GIS	\$	-	NA
685	Customer Assistance	\$	-	NA
686	Advertisement / Marketing	\$	-	NA
687	Miscellaneous	\$	-	NA
688	<b>Total Customer Service Expense</b>	\$	-	
689				
690	<b>Sales Expense</b>			
691	Sales Expense	\$	-	NA
692	Demonstrations & Selling	\$	-	NA
693	Miscellaneous Sales Expense	\$	-	NA
694	<b>Total Sales Expense</b>	\$	-	
695				
696	<b>Total Customer Labor</b>	\$	-	
697				
698	<b>Total Labor Expense excluding A&amp;G</b>	\$	39,990,356	
699				
700	<b>Administrative &amp; General Labor</b>			
701	Pub Util Admin-Management Services	6000000	\$ 2,593,550	Weight. Avg. Min. Sys.
702	Pub Util Admin-Field Services	6010000	\$ -	NA
703	Legislative & Regulator Risk	6025000	\$ 111,594	Weight. Avg. Min. Sys.
704	Outside Services	\$	-	NA
705	Property Insurance	\$	-	NA
706	Injuries and Damages	\$	-	NA
707	Electric Utility Communication Labor	\$	-	NA
708	Miscellaneous	\$	-	NA
709	Rents	\$	-	NA
710	Transportation Pool General Labor	\$	-	NA
711	Maintenance of General Plant	\$	-	NA
712	N/A	\$	-	NA
713	<b>Total Administrative &amp; General Labor</b>	\$	2,705,144	
714				
715	<b>Total Labor Expense</b>	\$	42,695,500	

## Allocation Factors

Substations	Substations
Demand	Demand
Customer	Customer
Street Lighting	Street Light
Circuits - OH - WP-11	Circuit - OH
Circuits - UG - WP-11	Circuit - UG
Transformers - WP-11	Transformers
Services	Services
Meters - WP-11	Meters
Street Lighting	Street Light
Supervision - Ops	Super - Ops
Supervision - Maintenance	Super - Maint
Total Distribution w/o Gen - Plant	Total Dist. w/o Gen
Total Distribution - Plant	Net Dist. Plant
CIP w/o Subs	CIP w/o Subs
Gross General Plant	Gross General Plant
Capital	Capital
NA	NA
Labor Excluding A&G	Labor x/A&G
Total Labor	Total Labor
Revenue Requirement	Rev. Req.
Revenue Requirement - Excluding Street Lighting	Rev. Req. x/Street Light
Weighted Average Minimum System - WP-11	Weight. Avg. Min. Sys.
Demand / Customer - 50/50	Dem/Cust 50/50

# Distribution



Line No.	Item	Account/ID	Demand Related	Substation	Customer Related	Blank
			Distribution Demand		Distribution Customer	
1	<b>Production O&amp;M</b>					
2	<b>Steam Production Operation</b>					
3	Supervision & Engineering	500	\$ - \$	- \$	- \$	-
4	Fuel (Transportation & Handling)	501	\$ - \$	- \$	- \$	-
5	Steam Power Fuel - Gas	50110	\$ - \$	- \$	- \$	-
6	Steam Power Fuel - Oil	50120	\$ - \$	- \$	- \$	-
7	Steam Power Fuel - Coal	50130	\$ - \$	- \$	- \$	-
8	Steam Expense	502	\$ - \$	- \$	- \$	-
9	Electric Expense	505	\$ - \$	- \$	- \$	-
10	Miscellaneous	506	\$ - \$	- \$	- \$	-
11	Rent	507	\$ - \$	- \$	- \$	-
12	<b>Subtotal Steam Production Operation</b>		\$ - \$	- \$	- \$	-
13	<b>Steam Production Maintenance</b>					
14	Supervision & Engineering	510	\$ - \$	- \$	- \$	-
15	Structures	511	\$ - \$	- \$	- \$	-
16	Boilers	512	\$ - \$	- \$	- \$	-
17	Electric Plant	513	\$ - \$	- \$	- \$	-
18	Miscellaneous Labor	515	\$ - \$	- \$	- \$	-
19	<b>Subtotal Steam Production Maintenance</b>		\$ - \$	- \$	- \$	-
20	<b>Nuclear Production Operation</b>					
21	Supervision & Engineering	517	\$ - \$	- \$	- \$	-
22	Nuclear Fuel Expense	518	\$ - \$	- \$	- \$	-
23	Electric Expense - Turbine Generators	523	\$ - \$	- \$	- \$	-
24	Reserved	NA	\$ - \$	- \$	- \$	-
25	Miscellaneous Power Expenses	524	\$ - \$	- \$	- \$	-
26	Reserved	NA	\$ - \$	- \$	- \$	-
27	<b>Subtotal Nuclear Production Operation</b>		\$ - \$	- \$	- \$	-
28	<b>Nuclear Production Maintenance</b>					
29	Supervision & Engineering	528	\$ - \$	- \$	- \$	-
30	Reserved	NA	\$ - \$	- \$	- \$	-
31	Reserved	NA	\$ - \$	- \$	- \$	-
32	Reserved	NA	\$ - \$	- \$	- \$	-
33	Miscellaneous Plant	530	\$ - \$	- \$	- \$	-
34	<b>Subtotal Nuclear Production Maintenance</b>		\$ - \$	- \$	- \$	-
35	<b>Combined Cycle Operation</b>					
36	Supervision & Engineering	NA	\$ - \$	- \$	- \$	-
37	Fuel	NA	\$ - \$	- \$	- \$	-
38	Combined Cycle Fuel - Gas	NA	\$ - \$	- \$	- \$	-
39	Combined Cycle Fuel - Oil	NA	\$ - \$	- \$	- \$	-
40	Generation Expense	NA	\$ - \$	- \$	- \$	-
41	Miscellaneous	NA	\$ - \$	- \$	- \$	-
42	<b>Subtotal Combined Cycle Operation</b>		\$ - \$	- \$	- \$	-
43	<b>Combined Cycle Maintenance</b>					
44	Supervision & Engineering	NA	\$ - \$	- \$	- \$	-
45	Structures	NA	\$ - \$	- \$	- \$	-
46	Electric Plant	NA	\$ - \$	- \$	- \$	-
47	Miscellaneous Plant	NA	\$ - \$	- \$	- \$	-
48	<b>Subtotal Combined Cycle Maintenance</b>		\$ - \$	- \$	- \$	-
49	<b>Other Production</b>					
50	Intermountain Power (take or pay)	546	\$ - \$	- \$	- \$	-
51	Fuel Expense	547	\$ - \$	- \$	- \$	-
52	Hoover (take or pay)	548	\$ - \$	- \$	- \$	-
53	Misc. Other Power Generation	549	\$ - \$	- \$	- \$	-
54	Palo Verde Power (take or pay)	550	\$ - \$	- \$	- \$	-
55	Deseret Power (take or pay)	552	\$ - \$	- \$	- \$	-
56	Maint/Generating & Elec. Equip.	553	\$ - \$	- \$	- \$	-
57	System Load Control	556	\$ - \$	- \$	- \$	-
58	Other Expenditures	557	\$ - \$	- \$	- \$	-
59	Purchased Power	555	\$ - \$	- \$	- \$	-
60	Purchased Power - Energy Direct Assignment	55501	\$ - \$	- \$	- \$	-
61	<b>Subtotal Other Production</b>		\$ - \$	- \$	- \$	-
62	<b>Total Production O&amp;M</b>		\$ - \$	- \$	- \$	-
63	<b>Fuel &amp; Purchased Power</b>		\$ - \$	- \$	- \$	-
64	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ - \$	- \$	- \$	-
65	<b>Transmission O&amp;M</b>					
66	<b>Transmission Operation</b>					
67	Supervision & Engineering	560	\$ - \$	- \$	- \$	-
68	Load Dispatch	561	\$ - \$	- \$	- \$	-
69	Station Equipment	562	\$ - \$	72,393 \$	- \$	-
70	Overhead Lines	563	\$ - \$	- \$	- \$	-
71	Underground Lines	564	\$ - \$	- \$	- \$	-
72	Miscellaneous	566	\$ 185,629	- \$	- \$	-
73	Rents	567	\$ - \$	- \$	- \$	-
74	<b>Subtotal Transmission Operation</b>		\$ 185,629	72,393 \$	- \$	-
75	<b>Transmission Maintenance</b>					
76	Supervision & Engineering	568	\$ - \$	- \$	- \$	-
77	Structures	569	\$ - \$	- \$	- \$	-

# Distribution



Line No.	Item	Account/ID	Demand Related		Substation	Customer Related		Blank
			Distribution Demand			Distribution Customer		
89	Station Equipment	570	\$ -	\$	115,430	\$ -	\$	-
90	Overhead Lines	571	\$ 3,137	\$	-	\$ 279	\$	-
91	Underground Lines	572	\$ -	\$	-	\$ -	\$	-
92	Miscellaneous	573	\$ 739,297	\$	-	\$ -	\$	-
93	<b>Subtotal Transmission Maintenance</b>		\$ 742,434	\$	115,430	\$ 279	\$	-
94								
95	<b>Wheeling</b>							
96	Transmission Cost Fixed	565	\$ -	\$	-	\$ -	\$	-
97	Transmission Cost Variable	565	\$ -	\$	-	\$ -	\$	-
98	<b>Subtotal Wheeling</b>		\$ -	\$	-	\$ -	\$	-
99								
100	<b>Total Transmission O&amp;M</b>		\$ 928,063	\$	187,824	\$ 279	\$	-
101								
102	<b>Distribution O&amp;M</b>							
103	<b>Distribution Operations</b>							
104	Operation Maintenance and Engineering	580	\$ 5,154,971	\$	-	\$ -	\$	-
105	Load Dispatch	581	\$ 3,219,260	\$	-	\$ -	\$	-
106	Station Equipment	582	\$ -	\$	19,467	\$ -	\$	-
107	Overhead Lines	583	\$ 84	\$	-	\$ 7	\$	-
108	Underground Lines	584	\$ 4,239	\$	-	\$ 377	\$	-
109	Street Lighting & Signal Expenses	585	\$ -	\$	-	\$ -	\$	-
110	Metering	586	\$ -	\$	-	\$ 107,992	\$	-
111	Customer Installations	587	\$ -	\$	-	\$ 136,827	\$	-
112	Miscellaneous	588	\$ 35,012	\$	-	\$ 54,714	\$	-
113	Rents	589	\$ -	\$	-	\$ -	\$	-
114	<b>Subtotal Distribution Operations</b>		\$ 8,413,567	\$	19,467	\$ 299,917	\$	-
115								
116	<b>Distribution Maintenance</b>							
117	Supervision	590	\$ -	\$	-	\$ -	\$	-
118	Structures	591	\$ 26,894	\$	-	\$ 42,027	\$	-
119	Station Equipment	592	\$ -	\$	1,249,308	\$ -	\$	-
120	Overhead Lines	593	\$ 7,093,987	\$	-	\$ 630,066	\$	-
121	Underground Lines	594	\$ 2,641,776	\$	-	\$ 234,634	\$	-
122	Transformers	595	\$ 38,692	\$	-	\$ 40,243	\$	-
123	Street Lighting & Signals	596	\$ -	\$	-	\$ -	\$	-
124	Metering	597	\$ -	\$	-	\$ 353,651	\$	-
125	Miscellaneous	598	\$ 275,493	\$	-	\$ 430,515	\$	-
126	<b>Subtotal Distribution Maintenance</b>		\$ 10,076,841	\$	1,249,308	\$ 1,731,136	\$	-
127								
128	<b>Total Distribution O&amp;M</b>		\$ 18,490,408	\$	1,268,775	\$ 2,031,053	\$	-
129								
130	<b>Customer O&amp;M</b>							
131	<b>Customer Accounting Expense</b>							
132	Supervision	901	\$ -	\$	-	\$ -	\$	-
133	Meter Reading	902	\$ -	\$	-	\$ -	\$	-
134	Customer Records and Collection Expenses	903	\$ -	\$	-	\$ -	\$	-
135	Reserved	NA	\$ -	\$	-	\$ -	\$	-
136	Uncollectible Accounts	904	\$ -	\$	-	\$ -	\$	-
137	Miscellaneous	905	\$ -	\$	-	\$ -	\$	-
138	<b>Subtotal Customer Accounting Expense</b>		\$ -	\$	-	\$ -	\$	-
139								
140	<b>Other Customer Costs</b>							
141	Supervision	907	\$ -	\$	-	\$ -	\$	-
142	Customer Assistance	908	\$ -	\$	-	\$ -	\$	-
143	Advertisement	909	\$ -	\$	-	\$ -	\$	-
144	Miscellaneous	910	\$ -	\$	-	\$ -	\$	-
145	<b>Subtotal Other Customer Costs</b>		\$ -	\$	-	\$ -	\$	-
146								
147	<b>Sales Expense</b>							
148	Sales Expense - Supervision	911	\$ -	\$	-	\$ -	\$	-
149	Demonstrations & Selling	912	\$ -	\$	-	\$ -	\$	-
150	Advertising Expenses	913	\$ -	\$	-	\$ -	\$	-
151	Miscellaneous Sales Expense	916	\$ -	\$	-	\$ -	\$	-
152	<b>Subtotal Sales Expense</b>		\$ -	\$	-	\$ -	\$	-
153								
154	<b>Total Customer O&amp;M</b>		\$ -	\$	-	\$ -	\$	-
155								
156	<b>Administrative &amp; General Expense</b>							
157	Administrative Salaries & Misc. Labor	920	\$ 6,371,710	\$	1,509,489	\$ 1,445,472	\$	-
158	Office Supplies & Expense	921	\$ 231,166	\$	54,764	\$ 52,442	\$	-
159	Interdepartmental Charges	922	\$ (11,411,240)	\$	(2,703,377)	\$ (2,588,729)	\$	-
160	Outside Services	923	\$ 1,991,242	\$	471,735	\$ 451,729	\$	-
161	Property Insurance	924	\$ -	\$	-	\$ -	\$	-
162	Injuries and Damages	925	\$ -	\$	-	\$ -	\$	-
163	Employee Pensions and Benefits	926	\$ 9,454,329	\$	2,239,776	\$ 2,144,788	\$	-
164	Franchise Requirements	927	\$ -	\$	-	\$ -	\$	-
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ 3,501	\$	829	\$ 794	\$	-
166	General Advertising Expense	930	\$ 686	\$	163	\$ 156	\$	-
167	Rents	931	\$ 289,120	\$	68,494	\$ 65,589	\$	-
168	Miscellaneous General Expenses	933	\$ 1,128,922	\$	267,447	\$ 256,105	\$	-
169	Maintenance of General Plant	932	\$ 47,684	\$	11,297	\$ 10,817	\$	-
170	Duplicate Charges - Credit	929	\$ -	\$	-	\$ -	\$	-
171	<b>Subtotal Administrative &amp; General Expense</b>		\$ 8,107,120	\$	1,920,615	\$ 1,839,163	\$	-
172								
173	<b>Miscellaneous and Clearing Accounts</b>							
174	General Government Charges	701	\$ 3,141,792	\$	744,306	\$ 712,740	\$	-
175	Expenses Transferred from Electric	702	\$ 927,454	\$	219,718	\$ 210,400	\$	-
176	IDI Utility Charges	703	\$ 8,233	\$	1,950	\$ 1,868	\$	-

# Distribution



Line No.	Item	Account/ID	Demand Related	Substation	Customer Related	Blank
			Distribution Demand		Distribution Customer	
177	Removal Expenses	704	\$ -	\$ -	\$ -	-
178	Taxes	707	\$ -	\$ -	\$ -	-
179	Stores Expenses	781	\$ -	\$ -	\$ -	-
180	Transportation Expenses	782	\$ 813,510	\$ 192,724	\$ 184,551	-
181	Tool and Shop Expenses	783	\$ (701,699)	\$ (166,236)	\$ (159,186)	-
182	Insurance	788	\$ 537,507	\$ 127,338	\$ 121,938	-
183	Non-Operating Expenses	790	\$ -	\$ -	\$ -	-
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		\$ 4,726,797	\$ 1,119,801	\$ 1,072,311	-
185						
186	<b>Total O&amp;M Expense</b>		\$ 32,252,389	\$ 4,497,015	\$ 4,942,805	-
187						
188	<b>Total O&amp;M Expense less Purchased Power</b>		\$ 32,252,389	\$ 4,497,015	\$ 4,942,805	-
189						
190	<b>Additional Expenses &amp; Deductions</b>					
191	<b>Debt Service</b>					
192	Generation		\$ -	\$ -	\$ -	-
193	Transmission		\$ -	\$ -	\$ -	-
194	Distribution		\$ 16,136,066	\$ 5,432,187	\$ 4,869,214	-
195	Customer		\$ -	\$ -	\$ -	-
196	New Debt		\$ 12,394,513	\$ 4,172,598	\$ 3,740,164	-
197	<b>Total Debt Service</b>		\$ 28,530,579	\$ 9,604,784	\$ 8,609,378	-
198						
199	<b>Taxes and Transfer to General Fund</b>					
200	General Fund Transfer		\$ 8,449,103	\$ 2,001,633	\$ 1,916,745	-
201	Other		\$ -	\$ -	\$ -	-
202	Other		\$ -	\$ -	\$ -	-
203	Other		\$ -	\$ -	\$ -	-
204	<b>Subtotal Taxes and Transfer to General Fund</b>		\$ 8,449,103	\$ 2,001,633	\$ 1,916,745	-
205						
206	<b>Capital Paid from Current Earnings</b>					
207	Production		\$ -	\$ -	\$ -	-
208	Transmission		\$ -	\$ -	\$ -	-
209	Distribution		\$ 2,349,758	\$ 791,043	\$ 709,062	-
210	Customer		\$ -	\$ -	\$ -	-
211	Street Lighting Capital		\$ -	\$ -	\$ -	-
212	NA		\$ -	\$ -	\$ -	-
213	<b>Sutotal Capital Paid from Current Earnings</b>		\$ 2,349,758	\$ 791,043	\$ 709,062	-
214						
215	<b>Reserves - Additional Cash Requirements</b>		\$ 1,064,188	\$ 252,111	\$ 241,419	-
216						
217	<b>Total Additional Expenses &amp; Deductions</b>		\$ 40,393,628	\$ 12,649,572	\$ 11,476,604	-
218						
219	<b>Subtotal Revenue Requirement</b>		\$ 72,646,017	\$ 17,146,586	\$ 16,419,409	-
220						
221	<b>Other Income</b>					
222	<b>Other Operating Revenue:</b>					
223	Uncollectibles		\$ -	\$ -	\$ -	-
224	Diversion	344400	\$ -	\$ -	\$ -	-
225	Service Connect Charges - Electric	344410	\$ -	\$ -	\$ -	-
226	Misc Service Revenues - Electric	344491	\$ -	\$ -	\$ -	-
227	Misc Operating Revenues - Electric	344492	\$ 1,653	\$ 392	\$ 375	-
228	Corona Fees- Rev	344493	\$ -	\$ -	\$ -	-
229	Cap and Trade Auction	344511	\$ -	\$ -	\$ -	-
230	REC Sale	344523	\$ -	\$ -	\$ -	-
231	RA Capacity Sale	344522	\$ 309,302	\$ 73,275	\$ 70,168	-
232	Low Carbon Fuel Standard Credits	344514	\$ 342,305	\$ 81,094	\$ 77,655	-
233	Non Energy Receipts ABC Admin OH	344513	\$ 8,949	\$ 2,120	\$ 2,030	-
234	<b>Subtotal Other Operating Revenue</b>		\$ 662,208	\$ 156,880	\$ 150,227	-
235						
236	<b>Other Non-Operating Revenues (Expenses):</b>					
237	Gain (Loss) on retirement of utility plant		\$ -	\$ -	\$ -	-
238	Interest Income		\$ -	\$ -	\$ -	-
239	Corona Fees - Rev	344493	\$ -	\$ -	\$ -	-
240	Misc. Settlement Reimbursement	344494	\$ -	\$ -	\$ -	-
241	Late Payment Penalties	353400	\$ -	\$ -	\$ -	-
242	Land and Building Rental	373100	\$ 498,839	\$ 118,177	\$ 113,165	-
243	Other Property Rental	373120	\$ 12,768	\$ 3,025	\$ 2,897	-
244	Pole Attachments	373125	\$ 268,470	\$ -	\$ -	-
245	Substation Operation & Maintenance	373126	\$ -	\$ -	\$ -	-
246	Substation Leasing	373127	\$ -	\$ -	\$ -	-
247	Communication Services	373128	\$ 77,513	\$ 18,363	\$ 17,584	-
248	CIS User Fee	373132	\$ -	\$ -	\$ -	-
249	Refunds and Reimbursements	374000	\$ 7,197	\$ 1,705	\$ 1,633	-
250	Miscellaneous Receipts	374200	\$ 71,080	\$ 16,839	\$ 16,125	-
251	Cash Over/Shortage	374207	\$ -	\$ -	\$ -	-
252	Asset Forfeiture Revenue	374500	\$ -	\$ -	\$ -	-
253	Bad Debt Recovery	374800	\$ -	\$ -	\$ -	-
254	Settlement Recovery	374801	\$ -	\$ -	\$ -	-
255	Settlement Recovery - SONGS	374802	\$ -	\$ -	\$ -	-
256	Liquidated Damages	374810	\$ -	\$ -	\$ -	-
257	Sale of Salvage Materials	380030	\$ 6,220	\$ 1,473	\$ 1,411	-
258	Damage Claim Recoveries	380100	\$ -	\$ -	\$ -	-
259	Operating Transfer from 650 Fund	985650	\$ -	\$ -	\$ -	-
260	Utilization Charges	61250000	\$ -	\$ -	\$ -	-
261	<b>Subtotal Other Non-Operating Revenue</b>		\$ 942,086	\$ 159,583	\$ 152,815	-
262						
263	<b>Wholesale Sales</b>		\$ -	\$ -	\$ -	-
264						

# Distribution



Line No.	Item	Account/ID	Demand Related		Customer Related		
			Distribution Demand	Substation	Distribution Customer	Blank	
265	Transmission Revenue		\$ -	\$ -	\$ -	\$ -	-
266							
267	<b>Total Other Income</b>		\$ 1,604,295	\$ 316,463	\$ 303,042	\$ -	-
268							
269	<b>Total Retail Revenue Requirement</b>		\$ 71,041,722	\$ 16,830,123	\$ 16,116,367	\$ -	-
270							
271							
273							
274							
275							
276							
277							
278							
279							
280							
281							
282							
283							
284	<b>PLANT IN SERVICE</b>						
285							
286	Gross Plant in Service						
287	<b>Intangible Plant</b>						
288	Organization	301	\$ -	\$ -	\$ -	\$ -	-
289	Franchises and Consents	302	\$ -	\$ -	\$ -	\$ -	-
290	Misc. Intangible Plant	303	\$ 14,379,143	\$ 4,840,721	\$ 4,339,045	\$ -	-
291	Misc. Computer Software	3030	\$ -	\$ -	\$ -	\$ -	-
292	<b>Subtotal Intangible Plant</b>		\$ 14,379,143	\$ 4,840,721	\$ 4,339,045	\$ -	-
293							
294	<b>Production Plant</b>						
295	<b>Steam Production</b>						
296	Land and Land Rights	310	\$ -	\$ -	\$ -	\$ -	-
297	Structures & Improvements	311	\$ -	\$ -	\$ -	\$ -	-
298	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	\$ -	-
299	Engines and Engine Generators	313	\$ -	\$ -	\$ -	\$ -	-
300	Turbo-Generator Units	314	\$ -	\$ -	\$ -	\$ -	-
301	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	\$ -	-
302	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	\$ -	-
303	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	\$ -	-
304							
305	<b>Hydraulic Production</b>						
306	Land and Land Rights	330	\$ -	\$ -	\$ -	\$ -	-
307	Structures & Improvements	331	\$ -	\$ -	\$ -	\$ -	-
308	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	\$ -	-
309	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	\$ -	-
310	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	\$ -	-
311	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	\$ -	-
312	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	\$ -	-
313	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	\$ -	-
314							
315	<b>Combustion Turbine &amp; Other Production</b>						
316	Land and Land Rights	340	\$ -	\$ -	\$ -	\$ -	-
317	Structures & Improvements	341	\$ -	\$ -	\$ -	\$ -	-
318	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	\$ -	-
319	Prime Movers	343	\$ -	\$ -	\$ -	\$ -	-
320	Generators & Other Production	344	\$ -	\$ -	\$ -	\$ -	-
321	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	\$ -	-
322	Misc. Production Plant	2000	\$ -	\$ -	\$ -	\$ -	-
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	\$ -	-
324							
325	<b>Total Production Plant</b>		\$ 14,379,143	\$ 4,840,721	\$ 4,339,045	\$ -	-
326							
327	<b>Transmission Plant</b>						
328	Land and Land Rights	350	\$ 1,575,580	\$ 530,417	\$ 475,446	\$ -	-
329	Reserved	351	\$ -	\$ -	\$ -	\$ -	-
330	Structures & Improvements	352	\$ 570,244	\$ 191,972	\$ 172,077	\$ -	-
331	Station Equipment - System	353	\$ -	\$ 4,790,451	\$ -	\$ -	-
332	Towers and Fixtures	354	\$ 3,567,512	\$ -	\$ -	\$ -	-
333	Poles and Fixtures	355	\$ 22,928,628	\$ -	\$ -	\$ -	-
334	Overhead Conductor	356	\$ 8,005,144	\$ -	\$ 710,992	\$ -	-
335	Underground Conductor	357	\$ 5,279,902	\$ -	\$ 468,944	\$ -	-
336	Underground Conduit	358	\$ 2,164,498	\$ -	\$ 192,244	\$ -	-
337	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	\$ -	-
338	<b>Subtotal Transmission Plant</b>		\$ 44,091,508	\$ 5,512,840	\$ 2,019,703	\$ -	-
339							



## Distribution

Line No.	Item	Account/ID	Demand Related		Substation	Customer Related		Blank
			Distribution	Demand		Distribution	Customer	
340	Distribution Plant							
341	Land and Land Rights	360	\$	41,183,402	\$	-	\$	-
342	Structures & Improvements	361	\$	6,008,213	\$	-	9,389,085	\$
343	Station Equipment	362	\$	-	\$	160,729,872	\$	-
344	Misc. Plant	363	\$	-	\$	-	\$	-
345	Towers and Fixtures	364	\$	44,909,055	\$	-	\$	-
346	Overhead Conductor	365	\$	41,605,375	\$	-	3,695,259	\$
347	Underground Conduit	366	\$	121,076,998	\$	-	10,753,678	\$
348	Underground Conductor	367	\$	125,921,646	\$	-	11,183,965	\$
349	Line Transformers	368	\$	31,062,684	\$	-	32,308,021	\$
350	Services	369	\$	-	\$	-	29,359,860	\$
351	Meters	370	\$	-	\$	-	21,963,893	\$
352	Inst. on Customer Premises	371	\$	-	\$	-	851,584	\$
353	Street Light / Signal System	373	\$	-	\$	-	-	\$
354	Total Distribution Plant		\$	411,767,374	\$	160,729,872	\$	119,505,344
355								
356	Subtotal Plant Before General		\$	470,238,025	\$	171,083,433	\$	125,864,092
357								
358	General Plant							
359	Land and Land Rights	389	\$	6,091,682	\$	-	\$	-
360	Structures & Improvements	390	\$	20,232,930	\$	-	31,618,168	\$
361	Structures & Improvements - Other	3900	\$	-	\$	-	\$	-
362	Office Furniture & Equipment	391	\$	2,582,663	\$	-	4,035,948	\$
363	Info System Computers	3910	\$	-	\$	-	\$	-
364	Transportation Equipment	392	\$	3,720,647	\$	-	5,814,287	\$
365	Stores Equipment	393	\$	34,153	\$	-	\$	-
366	Tools, Shop & Garage Equipment	394	\$	308,300	\$	-	\$	-
367	Laboratory Equipment	395	\$	611,161	\$	-	\$	-
368	Power Operated Equipment	396	\$	1,262,319	\$	-	\$	-
369	Communication Equipment	397	\$	17,186,342	\$	-	\$	-
370	Miscellaneous Equipment	398	\$	342,663	\$	-	535,482	\$
371	Other Tangible Property	399	\$	5,546	\$	-	8,667	\$
372	Subtotal General Plant		\$	52,378,406	\$	-	\$	42,012,552
373								
374	Total Gross Plant in Service		\$	522,616,431	\$	171,083,433	\$	167,876,644
375								
376								
377	Accumulated Depreciation							
378	Intangible Plant							
379	Organization	301	\$	-	\$	-	\$	-
380	Franchises and Consents	302	\$	-	\$	-	\$	-
381	Misc. Intangible Plant	303	\$	24,486,080	\$	-	\$	-
382	Misc. Computer Software	3030	\$	-	\$	-	\$	-
383	Subtotal Intangible Plant		\$	24,486,080	\$	-	\$	-
384								
385	Production Plant							
386	Steam Production							
387	Land and Land Rights	310	\$	-	\$	-	\$	-
388	Structures & Improvements	311	\$	-	\$	-	\$	-
389	Boiler Plant Equipment	312	\$	-	\$	-	\$	-
390	Engines and Engine Generators	313	\$	-	\$	-	\$	-
391	Turbo-Generator Units	314	\$	-	\$	-	\$	-
392	Accessory Electric Equipment	315	\$	-	\$	-	\$	-
393	Misc. Power Plant Equipment	316	\$	-	\$	-	\$	-
394	Subtotal Steam Production		\$	-	\$	-	\$	-
395								
396	Hydraulic Production							
397	Land and Land Rights	330	\$	-	\$	-	\$	-
398	Structures & Improvements	331	\$	-	\$	-	\$	-
399	Reservoirs, Dams and Water Ways	332	\$	-	\$	-	\$	-
400	Water Wheel, Turbine and Generator	333	\$	-	\$	-	\$	-
401	Accessory Electric Equipment	334	\$	-	\$	-	\$	-
402	Misc. Power Plant Equipment	335	\$	-	\$	-	\$	-
403	Roads, Railroads and Bridges	336	\$	-	\$	-	\$	-
404	Subtotal Hydraulic Production		\$	-	\$	-	\$	-
405								
406	Combustion Turbine & Other Production							
407	Land and Land Rights	340	\$	-	\$	-	\$	-
408	Structures & Improvements	341	\$	-	\$	-	\$	-
409	Fuel Holders, Prod. & Acc.	342	\$	-	\$	-	\$	-
410	Prime Movers	343	\$	-	\$	-	\$	-
411	Generators & Other Production	344	\$	-	\$	-	\$	-
412	Accessory Electric Equipment	345	\$	-	\$	-	\$	-
413	Misc. Production Plant	2000	\$	-	\$	-	\$	-
414	Subtotal Combustion Turbine & Other Production		\$	-	\$	-	\$	-
415								
416	Total Production Plant		\$	24,486,080	\$	-	\$	-
417								
418	Transmission Plant							
419	Land and Land Rights	350	\$	-	\$	-	\$	-
420	Reserved	351	\$	-	\$	-	\$	-
421	Structures & Improvements	352	\$	417,501	\$	140,551	125,985	\$
422	Station Equipment - System	353	\$	-	\$	4,522,181	\$	-
423	Towers and Fixtures	354	\$	1,251,520	\$	-	\$	-
424	Poles and Fixtures	355	\$	8,164,974	\$	-	\$	-
425	Overhead Conductor	356	\$	3,340,446	\$	-	296,688	\$
426	Underground Conductor	357	\$	1,705,404	\$	-	151,469	\$





## Distribution

Line No.	Item	Account/ID	Demand Related	Substation	Customer Related	Blank
			Distribution Demand		Distribution Customer	
427	Underground Conduit	358	\$ 1,155,075	\$ -	\$ 102,590	-
428	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	-
429	<b>Subtotal Transmission Plant</b>		<b>\$ 16,034,920</b>	<b>\$ 4,662,732</b>	<b>\$ 676,731</b>	<b>-</b>
430						
431	<b>Distribution Plant</b>					
432	Land and Land Rights	360	\$ -	\$ -	\$ -	-
433	Structures & Improvements	361	\$ 1,664,872	\$ -	\$ 2,601,709	-
434	Station Equipment	362	\$ -	\$ 56,848,424	\$ -	-
435	Misc. Plant	363	\$ -	\$ -	\$ -	-
436	Towers and Fixtures	364	\$ 18,346,185	\$ -	\$ -	-
437	Overhead Conductor	365	\$ 22,090,914	\$ -	\$ 1,962,046	-
438	Underground Conduit	366	\$ 34,805,133	\$ -	\$ 3,091,282	-
439	Underground Conductor	367	\$ 62,903,673	\$ -	\$ 5,586,906	-
440	Line Transformers	368	\$ 16,408,401	\$ -	\$ 17,066,232	-
441	Services	369	\$ -	\$ -	\$ 15,070,839	-
442	Meters	370	\$ -	\$ -	\$ 7,206,731	-
443	Inst. on Customer Premises	371	\$ -	\$ -	\$ 762,056	-
444	Street Light / Signal System	373	\$ -	\$ -	\$ -	-
445	<b>Total Distribution Plant</b>		<b>\$ 156,219,177</b>	<b>\$ 56,848,424</b>	<b>\$ 53,347,800</b>	<b>-</b>
446						
447	<b>Subtotal Plant Before General</b>		<b>\$ 196,740,177</b>	<b>\$ 61,511,156</b>	<b>\$ 54,024,532</b>	<b>-</b>
448						
449	<b>General Plant</b>					
450	Land and Land Rights	389	\$ -	\$ -	\$ -	-
451	Structures & Improvements	390	\$ 4,762,049	\$ -	\$ 7,441,694	-
452	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	-
453	Office Furniture & Equipment	391	\$ 1,921,885	\$ -	\$ 3,003,346	-
454	Info System Computers	3910	\$ -	\$ -	\$ -	-
455	Transportation Equipment	392	\$ 3,006,431	\$ -	\$ 4,698,174	-
456	Stores Equipment	393	\$ 34,153	\$ -	\$ -	-
457	Tools, Shop & Garage Equipment	394	\$ 265,082	\$ -	\$ -	-
458	Laboratory Equipment	395	\$ 611,161	\$ -	\$ -	-
459	Power Operated Equipment	396	\$ 1,110,992	\$ -	\$ -	-
460	Communication Equipment	397	\$ 12,856,036	\$ -	\$ -	-
461	Miscellaneous Equipment	398	\$ 313,189	\$ -	\$ 489,423	-
462	Other Tangible Property	399	\$ 1,849	\$ -	\$ 2,889	-
463	<b>Subtotal General Plant</b>		<b>\$ 24,882,827</b>	<b>\$ -</b>	<b>\$ 15,635,526</b>	<b>-</b>
464						
465	<b>Total Accumulated Depreciation</b>		<b>\$ 221,623,004</b>	<b>\$ 61,511,156</b>	<b>\$ 69,660,058</b>	<b>-</b>
466						
467						
468	<b>Net Plant in Service</b>					
469	<b>Intangible Plant</b>					
470	Organization	301	\$ -	\$ -	\$ -	-
471	Franchises and Consents	302	\$ -	\$ -	\$ -	-
472	Misc. Intangible Plant	303	\$ 8,498,759	\$ 2,861,097	\$ 2,564,583	-
473	Misc. Computer Software	3030	\$ -	\$ -	\$ -	-
474	<b>Subtotal Intangible Plant</b>		<b>\$ 8,498,759</b>	<b>\$ 2,861,097</b>	<b>\$ 2,564,583</b>	<b>-</b>
475						
476	<b>Production Plant</b>					
477	<b>Steam Production</b>					
478	Land and Land Rights	310	\$ -	\$ -	\$ -	-
479	Structures & Improvements	311	\$ -	\$ -	\$ -	-
480	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	-
481	Engines and Engine Generators	313	\$ -	\$ -	\$ -	-
482	Turbo-Generator Units	314	\$ -	\$ -	\$ -	-
483	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	-
484	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	-
485	<b>Subtotal Steam Production</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
486						
487	<b>Hydraulic Production</b>					
488	Land and Land Rights	330	\$ -	\$ -	\$ -	-
489	Structures & Improvements	331	\$ -	\$ -	\$ -	-
490	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	-
491	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	-
492	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	-
493	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	-
494	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	-
495	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
496						
497	<b>Combustion Turbine &amp; Other Production</b>					
498	Land and Land Rights	340	\$ -	\$ -	\$ -	-
499	Structures & Improvements	341	\$ -	\$ -	\$ -	-
500	Fuel Holders, Prod. & Acc.	342	\$ -	\$ -	\$ -	-
501	Prime Movers	343	\$ -	\$ -	\$ -	-
502	Generators & Other Production	344	\$ -	\$ -	\$ -	-
503	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	-
504	Misc. Production Plant	2000	\$ -	\$ -	\$ -	-
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
506						
507	<b>Total Production Plant</b>		<b>\$ 8,498,759</b>	<b>\$ 2,861,097</b>	<b>\$ 2,564,583</b>	<b>-</b>
508						
509	<b>Transmission Plant</b>					
510	Land and Land Rights	350	\$ 1,575,580	\$ 530,417	\$ 475,446	-
511	Reserved	351	\$ -	\$ -	\$ -	-
512	Structures & Improvements	352	\$ 152,743	\$ 51,421	\$ 46,092	-
513	Station Equipment - System	353	\$ -	\$ 268,270	\$ -	-
514	Towers and Fixtures	354	\$ 2,315,992	\$ -	\$ -	-

# Distribution



Line No.	Item	Account/ID	Demand Related		Substation	Customer Related		Blank
			Distribution Demand			Distribution Customer		
515	Poles and Fixtures	355	\$ 14,763,654	\$ -	\$ -	\$ -	\$ -	-
516	Overhead Conductor	356	\$ 4,664,698	\$ -	\$ -	\$ 414,304	\$ -	-
517	Underground Conductor	357	\$ 3,574,498	\$ -	\$ -	\$ 317,476	\$ -	-
518	Underground Conduit	358	\$ 1,009,424	\$ -	\$ -	\$ 89,654	\$ -	-
519	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	\$ -	\$ -	-
520	<b>Subtotal Transmission Plant</b>		<b>\$ 28,056,588</b>	<b>\$ 850,108</b>	<b>\$ 1,342,971</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
521								
522	<b>Distribution Plant</b>							
523	Land and Land Rights	360	\$ 41,183,402	\$ -	\$ -	\$ -	\$ -	-
524	Structures & Improvements	361	\$ 4,343,341	\$ -	\$ -	\$ 6,787,376	\$ -	-
525	Station Equipment	362	\$ -	\$ 103,881,448	\$ -	\$ -	\$ -	-
526	Misc. Plant	363	\$ -	\$ -	\$ -	\$ -	\$ -	-
527	Towers and Fixtures	364	\$ 26,562,871	\$ -	\$ -	\$ -	\$ -	-
528	Overhead Conductor	365	\$ 19,514,461	\$ -	\$ -	\$ 1,733,213	\$ -	-
529	Underground Conduit	366	\$ 86,271,865	\$ -	\$ -	\$ 7,662,396	\$ -	-
530	Underground Conductor	367	\$ 63,017,973	\$ -	\$ -	\$ 5,597,058	\$ -	-
531	Line Transformers	368	\$ 14,654,283	\$ -	\$ -	\$ 15,241,789	\$ -	-
532	Services	369	\$ -	\$ -	\$ -	\$ 14,289,021	\$ -	-
533	Meters	370	\$ -	\$ -	\$ -	\$ 14,757,162	\$ -	-
534	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	\$ 89,528	\$ -	-
535	Street Light / Signal System	373	\$ -	\$ -	\$ -	\$ -	\$ -	-
536	<b>Total Distribution Plant</b>		<b>\$ 255,548,197</b>	<b>\$ 103,881,448</b>	<b>\$ 66,157,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
537								
538	<b>Subtotal Plant Before General</b>		<b>\$ 292,103,544</b>	<b>\$ 107,592,653</b>	<b>\$ 70,065,097</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
539								
540	<b>General Plant</b>							
541	Land and Land Rights	389	\$ 6,091,682	\$ -	\$ -	\$ -	\$ -	-
542	Structures & Improvements	390	\$ 15,470,881	\$ -	\$ -	\$ 24,176,474	\$ -	-
543	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	\$ -	\$ -	-
544	Office Furniture & Equipment	391	\$ 660,777	\$ -	\$ -	\$ 1,032,602	\$ -	-
545	Info System Computers	3910	\$ -	\$ -	\$ -	\$ -	\$ -	-
546	Transportation Equipment	392	\$ 714,217	\$ -	\$ -	\$ 1,116,112	\$ -	-
547	Stores Equipment	393	\$ -	\$ -	\$ -	\$ -	\$ -	-
548	Tools, Shop & Garage Equipment	394	\$ 43,218	\$ -	\$ -	\$ -	\$ -	-
549	Laboratory Equipment	395	\$ (0)	\$ -	\$ -	\$ -	\$ -	-
550	Power Operated Equipment	396	\$ 151,327	\$ -	\$ -	\$ -	\$ -	-
551	Communication Equipment	397	\$ 4,330,306	\$ -	\$ -	\$ -	\$ -	-
552	Miscellaneous Equipment	398	\$ 29,474	\$ -	\$ -	\$ 46,059	\$ -	-
553	Other Tangible Property	399	\$ 3,697	\$ -	\$ -	\$ 5,778	\$ -	-
554	<b>Subtotal General Plant</b>		<b>\$ 27,495,579</b>	<b>\$ -</b>	<b>\$ 26,377,026</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
555								
556	<b>Total Net Plant in Service</b>		<b>\$ 319,599,123</b>	<b>\$ 107,592,653</b>	<b>\$ 96,442,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
557								
558								
559	<b>Labor</b>							
560								
561	<b>Production Labor</b>							
562	<b>Steam Production Operation</b>							
563	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -	\$ -	-
564	Fuel (Transportation & Handling)		\$ -	\$ -	\$ -	\$ -	\$ -	-
565	Steam Expense		\$ -	\$ -	\$ -	\$ -	\$ -	-
566	Electric Expense		\$ -	\$ -	\$ -	\$ -	\$ -	-
567	Miscellaneous		\$ -	\$ -	\$ -	\$ -	\$ -	-
568	Rent		\$ -	\$ -	\$ -	\$ -	\$ -	-
569	<b>Total Steam Production Operation</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
570								
571	<b>Steam Production Maintenance</b>							
572	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -	\$ -	-
573	Structures		\$ -	\$ -	\$ -	\$ -	\$ -	-
574	Boilers		\$ -	\$ -	\$ -	\$ -	\$ -	-
575	Electric Plant		\$ -	\$ -	\$ -	\$ -	\$ -	-
576	Miscellaneous Labor		\$ -	\$ -	\$ -	\$ -	\$ -	-
577	<b>Total Steam Production Maintenance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
578								
579	<b>Hydro Production Operation</b>							
580	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -	\$ -	-
581	Water for Power		\$ -	\$ -	\$ -	\$ -	\$ -	-
582	Hydraulic Expense		\$ -	\$ -	\$ -	\$ -	\$ -	-
583	Electric Expense		\$ -	\$ -	\$ -	\$ -	\$ -	-
584	Miscellaneous		\$ -	\$ -	\$ -	\$ -	\$ -	-
585	Rent		\$ -	\$ -	\$ -	\$ -	\$ -	-
586	<b>Total Hydro Production Operation</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
587								
588	<b>Hydro Production Maintenance</b>							
589	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -	\$ -	-
590	Structures		\$ -	\$ -	\$ -	\$ -	\$ -	-
591	Reservoirs & Dams		\$ -	\$ -	\$ -	\$ -	\$ -	-
592	Electric Plant		\$ -	\$ -	\$ -	\$ -	\$ -	-
593	Miscellaneous Plant		\$ -	\$ -	\$ -	\$ -	\$ -	-
594	<b>Total Hydro Production Maintenance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
595								

# Distribution



Line No.	Item	Account/ID	Demand Related	Substation	Customer Related	Blank
			Distribution Demand		Distribution Customer	
596	<b>Combined Cycle Operation</b>					
597	Labor		\$ -	\$ -	\$ -	-
598	Fuel Handling		\$ -	\$ -	\$ -	-
599	Generation Expense		\$ -	\$ -	\$ -	-
600	Miscellaneous Plant		\$ -	\$ -	\$ -	-
601	<b>Total Combined Cycle Operation</b>		\$ -	\$ -	\$ -	-
602						
603	<b>Combined Cycle Maintenance</b>					
604	Supervision & Engineering		\$ -	\$ -	\$ -	-
605	Structures		\$ -	\$ -	\$ -	-
606	Electric Plant		\$ -	\$ -	\$ -	-
607	Miscellaneous Plant		\$ -	\$ -	\$ -	-
608	<b>Total Combined Cycle Maintenance</b>		\$ -	\$ -	\$ -	-
609						
610	<b>Other Production</b>					
611	RERC/Acorn Gen. Plant	6120130	\$ -	\$ -	\$ -	-
612	Clearwater Generating Plant	6120140	\$ -	\$ -	\$ -	-
613	PU Elec Power Supply Operations	6120000	\$ -	\$ -	\$ -	-
614	<b>Total Other Production</b>		\$ -	\$ -	\$ -	-
615						
616	<b>Total Production Labor</b>		\$ -	\$ -	\$ -	-
617						
618	<b>Transmission Labor</b>					
619	<b>Transmission Operations</b>					
620	Supervision & Engineering		\$ -	\$ -	\$ -	-
621	Load Dispatch		\$ -	\$ -	\$ -	-
622	Station Equipment		\$ -	\$ -	\$ -	-
623	Overhead Lines		\$ -	\$ -	\$ -	-
624	Underground Lines		\$ -	\$ -	\$ -	-
625	General Labor		\$ -	\$ -	\$ -	-
626	Miscellaneous		\$ -	\$ -	\$ -	-
627	Rents		\$ -	\$ -	\$ -	-
628	<b>Total Transmission Operations</b>		\$ -	\$ -	\$ -	-
629						
630	<b>Transmission Maintenance</b>					
631	Supervision & Engineering		\$ -	\$ -	\$ -	-
632	Structures		\$ -	\$ -	\$ -	-
633	Station Equipment		\$ -	\$ -	\$ -	-
634	Overhead Lines		\$ -	\$ -	\$ -	-
635	Underground Lines		\$ -	\$ -	\$ -	-
636	Miscellaneous		\$ -	\$ -	\$ -	-
637	<b>Total Transmission Maintenance</b>		\$ -	\$ -	\$ -	-
638						
639	<b>Wheeling</b>					
640	Wheeling		\$ -	\$ -	\$ -	-
641	Wheeling		\$ -	\$ -	\$ -	-
642	<b>Total Wheeling</b>		\$ -	\$ -	\$ -	-
643						
644	<b>Total Transmission Labor</b>		\$ -	\$ -	\$ -	-
645						
646	<b>Distribution Labor</b>					
647	<b>Distribution Operations</b>					
648	Electric Operations	6100000	\$ 5,140,080	\$ -	\$ 8,032,445	-
649	PU Electric Field Operations	6105000	\$ 6,162,863	\$ -	\$ 9,630,758	-
650	Energy Deliv. Engineering	6110000	\$ 4,301,781	\$ -	\$ 6,722,429	-
651	Customer Engineering-GIS	6115000	\$ -	\$ -	\$ -	-
652	Underground Lines		\$ -	\$ -	\$ -	-
653	Street Lighting		\$ -	\$ -	\$ -	-
654	Metering		\$ -	\$ -	\$ -	-
655	Customer Installations		\$ -	\$ -	\$ -	-
656	Miscellaneous		\$ -	\$ -	\$ -	-
657	Rents		\$ -	\$ -	\$ -	-
658	<b>Total Distribution Operations</b>		\$ 15,604,724	\$ -	\$ 24,385,632	-
659						
660	<b>Distribution Maintenance</b>					
661	Supervision & Engineering		\$ -	\$ -	\$ -	-
662	Structures		\$ -	\$ -	\$ -	-
663	Stations Equipment		\$ -	\$ -	\$ -	-
664	Overhead Lines		\$ -	\$ -	\$ -	-
665	Underground Lines		\$ -	\$ -	\$ -	-
666	Transformers		\$ -	\$ -	\$ -	-
667	Street Lighting		\$ -	\$ -	\$ -	-
668	Metering		\$ -	\$ -	\$ -	-
669	Miscellaneous		\$ -	\$ -	\$ -	-
670	<b>Total Distribution Maintenance</b>		\$ -	\$ -	\$ -	-
671						
672	<b>Total Distribution Labor</b>		\$ 15,604,724	\$ -	\$ 24,385,632	-
673						
674	<b>Customer Labor</b>					
675	<b>Customer Accounting Expense</b>					
676	Pub Util Business Support	6004000	\$ -	\$ -	\$ -	-
677	Pub Util Admin-Utility Billing	6005000	\$ -	\$ -	\$ -	-
678	Pub Util Admin-Customer Service	6015000	\$ -	\$ -	\$ -	-
679	Pub Util Admin-Marketing Service	6020000	\$ -	\$ -	\$ -	-
680	Miscellaneous		\$ -	\$ -	\$ -	-
681	<b>Total Customer Accounting Expense</b>		\$ -	\$ -	\$ -	-
682						

# Distribution



Line No.	Item	Account/ID	Demand Related	Substation	Customer Related	Blank
			Distribution Demand		Distribution Customer	
683	Customer Service Expense					
684	Customer Engineering-GIS	\$	- \$	- \$	- \$	-
685	Customer Assistance	\$	- \$	- \$	- \$	-
686	Advertisement / Marketing	\$	- \$	- \$	- \$	-
687	Miscellaneous	\$	- \$	- \$	- \$	-
688	Total Customer Service Expense	\$	- \$	- \$	- \$	-
689						
690	Sales Expense					
691	Sales Expense	\$	- \$	- \$	- \$	-
692	Demonstrations & Selling	\$	- \$	- \$	- \$	-
693	Miscellaneous Sales Expense	\$	- \$	- \$	- \$	-
694	Total Sales Expense	\$	- \$	- \$	- \$	-
695						
696	Total Customer Labor	\$	- \$	- \$	- \$	-
697						
698	Total Labor Expense excluding A&G	\$	15,604,724	\$	24,385,632	\$ -
699						
700	Administrative & General Labor					
701	Pub Util Admin-Management Services	6000000	\$ 1,012,035	\$ -	1,581,515	\$ -
702	Pub Util Admin-Field Services	6010000	\$ -	\$ -	-	\$ -
703	Legislative & Regulator Risk	6025000	\$ 43,545	\$ -	68,049	\$ -
704	Outside Services		\$ -	\$ -	-	\$ -
705	Property Insurance		\$ -	\$ -	-	\$ -
706	Injuries and Damages		\$ -	\$ -	-	\$ -
707	Electric Utility Communication Labor		\$ -	\$ -	-	\$ -
708	Miscellaneous		\$ -	\$ -	-	\$ -
709	Rents		\$ -	\$ -	-	\$ -
710	Transportation Pool General Labor		\$ -	\$ -	-	\$ -
711	Maintenance of General Plant		\$ -	\$ -	-	\$ -
712	N/A		\$ -	\$ -	-	\$ -
713	Total Administrative & General Labor	\$	1,055,580	\$ -	1,649,564	\$ -
714						
715	Total Labor Expense	\$	16,660,304	\$ -	26,035,196	\$ -

## Allocation Factors

	0	1	0	0
Substations	0%	100%	0%	0%
	1	0	0	0
Demand	100%	0%	0%	0%
	0	0	1	0
Customer	0%	0%	100%	0%
	0	0	0	0
Street Lighting	0%	0%	0%	0%
Circuits - OH - WP-11	92%	0%	8%	0%
Circuits - UG - WP-11	92%	0%	8%	0%
Transformers - WP-11	49%	0%	51%	0%
	0	0	1	0
Services	0%	0%	100%	0%
Meters - WP-11	29%	0%	71%	0%
	0	0	0	0
Street Lighting	0%	0%	0%	0%
Supervision - Ops	\$ 3,258,595	\$ 19,467	\$ 299,917	-
	91%	1%	8%	0%
Supervision - Maintenance	1	0	0	0
	100%	0%	0%	0%
Total Distribution w/o Gen - Plant				
	\$ 319,599,123	\$ 107,592,653	\$ 96,442,123	\$ -
Total Distribution - Plant	59%	20%	18%	0%
	0	1	0	0
CIP w/o Subs	0%	100%	0%	0%
	\$ 24,882,827	\$ -	\$ 15,635,526	\$ -
Gross General Plant	61%	0%	39%	0%
	\$ 2,349,758	\$ 791,043	\$ 709,062	\$ -
Capital	59%	20%	18%	0%
	0	0	0	0
NA	0%	0%	0%	0%
	\$ 15,604,724	\$ -	\$ 24,385,632	\$ -
Labor Excluding A&G	39%	0%	61%	0%
	\$ 16,660,304	\$ -	\$ 26,035,196	\$ -
Total Labor	39%	0%	61%	0%
	\$ 71,041,722	\$ 16,830,123	\$ 16,116,367	\$ -
Revenue Requirement	66%	16%	15%	0%
	\$ 71,041,722	\$ 16,830,123	\$ 16,116,367	\$ -
Revenue Requirement - Excluding Street Lighting	68%	16%	15%	0%
Weighted Average Minimum System - WP-11	39%	0%	61%	0%
	1	0	1	0
Demand / Customer - 50/50	50%	0%	50%	0%

# Distribution



Line No.	Item	Account/ID	Lighting	Direct Assignment	Blank	Total	Check OK	Check OK
1	<b>Production O&amp;M</b>							
2	<b>Steam Production Operation</b>							
3	Supervision & Engineering	500	\$	- \$	- \$	-	OK	OK
4	Fuel (Transportation & Handling)	501	\$	- \$	- \$	-	OK	OK
5	Steam Power Fuel - Gas	50110	\$	- \$	- \$	-	OK	OK
6	Steam Power Fuel - Oil	50120	\$	- \$	- \$	-	OK	OK
7	Steam Power Fuel - Coal	50130	\$	- \$	- \$	-	OK	OK
8	Steam Expense	502	\$	- \$	- \$	-	OK	OK
9	Electric Expense	505	\$	- \$	- \$	-	OK	OK
10	Miscellaneous	506	\$	- \$	- \$	-	OK	OK
11	Rent	507	\$	- \$	- \$	-	OK	OK
12	<b>Subtotal Steam Production Operation</b>		\$	- \$	- \$	-	OK	OK
13								
14	<b>Steam Production Maintenance</b>							OK
15	Supervision & Engineering	510	\$	- \$	- \$	-	OK	OK
16	Structures	511	\$	- \$	- \$	-	OK	OK
17	Boilers	512	\$	- \$	- \$	-	OK	OK
18	Electric Plant	513	\$	- \$	- \$	-	OK	OK
19	Miscellaneous Labor	515	\$	- \$	- \$	-	OK	OK
20	<b>Subtotal Steam Production Maintenance</b>		\$	- \$	- \$	-	OK	OK
21								
22	<b>Nuclear Production Operation</b>							OK
23	Supervision & Engineering	517	\$	- \$	- \$	-	OK	OK
24	Nuclear Fuel Expense	518	\$	- \$	- \$	-	OK	OK
25	Electric Expense - Turbine Generators	523	\$	- \$	- \$	-	OK	OK
26	Reserved	NA	\$	- \$	- \$	-	OK	OK
27	Miscellaneous Power Expenses	524	\$	- \$	- \$	-	OK	OK
28	Reserved	NA	\$	- \$	- \$	-	OK	OK
29	<b>Subtotal Nuclear Production Operation</b>		\$	- \$	- \$	-	OK	OK
30								
31	<b>Nuclear Production Maintenance</b>							OK
32	Supervision & Engineering	528	\$	- \$	- \$	-	OK	OK
33	Reserved	NA	\$	- \$	- \$	-	OK	OK
34	Reserved	NA	\$	- \$	- \$	-	OK	OK
35	Reserved	NA	\$	- \$	- \$	-	OK	OK
36	Miscellaneous Plant	530	\$	- \$	- \$	-	OK	OK
37	<b>Subtotal Nuclear Production Maintenance</b>		\$	- \$	- \$	-	OK	OK
38								
39	<b>Combined Cycle Operation</b>							OK
40	Supervision & Engineering	NA	\$	- \$	- \$	-	OK	OK
41	Fuel	NA	\$	- \$	- \$	-	OK	OK
42	Combined Cycle Fuel - Gas	NA	\$	- \$	- \$	-	OK	OK
43	Combined Cycle Fuel - Oil	NA	\$	- \$	- \$	-	OK	OK
44	Generation Expense	NA	\$	- \$	- \$	-	OK	OK
45	Miscellaneous	NA	\$	- \$	- \$	-	OK	OK
46	<b>Subtotal Combined Cycle Operation</b>		\$	- \$	- \$	-	OK	OK
47								
48	<b>Combined Cycle Maintenance</b>							OK
49	Supervision & Engineering	NA	\$	- \$	- \$	-	OK	OK
50	Structures	NA	\$	- \$	- \$	-	OK	OK
51	Electric Plant	NA	\$	- \$	- \$	-	OK	OK
52	Miscellaneous Plant	NA	\$	- \$	- \$	-	OK	OK
53	<b>Subtotal Combined Cycle Maintenance</b>		\$	- \$	- \$	-	OK	OK
54								
55	<b>Other Production</b>							OK
56	Intermountain Power (take or pay)	546	\$	- \$	- \$	-	OK	OK
57	Fuel Expense	547	\$	- \$	- \$	-	OK	OK
58	Hoover (take or pay)	548	\$	- \$	- \$	-	OK	OK
59	Misc. Other Power Generation	549	\$	- \$	- \$	-	OK	OK
60	Palo Verde Power (take or pay)	550	\$	- \$	- \$	-	OK	OK
61	Deseret Power (take or pay)	552	\$	- \$	- \$	-	OK	OK
62	Maint/Generating & Elec. Equip.	553	\$	- \$	- \$	-	OK	OK
63	System Load Control	556	\$	- \$	- \$	-	OK	OK
64	Other Expenditures	557	\$	- \$	- \$	-	OK	OK
65	Purchased Power	555	\$	- \$	- \$	-	OK	OK
66	Purchased Power - Energy Direct Assignment	55501	\$	- \$	- \$	-	OK	OK
67	<b>Subtotal Other Production</b>		\$	- \$	- \$	-	OK	OK
68								
69	<b>Total Production O&amp;M</b>		\$	- \$	- \$	-	OK	OK
70								
71	<b>Fuel &amp; Purchased Power</b>		\$	- \$	- \$	-	OK	OK
72								
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$	- \$	- \$	-	OK	OK
74								
75	<b>Transmission O&amp;M</b>							OK
76	<b>Transmission Operation</b>							OK
77	Supervision & Engineering	560	\$	- \$	- \$	-	OK	OK
78	Load Dispatch	561	\$	- \$	- \$	-	OK	OK
79	Station Equipment	562	\$	- \$	- \$	72,393	OK	OK
80	Overhead Lines	563	\$	- \$	- \$	-	OK	OK
81	Underground Lines	564	\$	- \$	- \$	-	OK	OK
82	Miscellaneous	566	\$	- \$	- \$	185,629	OK	OK
83	Rents	567	\$	- \$	- \$	-	OK	OK
84	<b>Subtotal Transmission Operation</b>		\$	- \$	- \$	258,023	OK	OK
85								
86	<b>Transmission Maintenance</b>							OK
87	Supervision & Engineering	568	\$	- \$	- \$	-	OK	OK
88	Structures	569	\$	- \$	- \$	-	OK	OK

# Distribution



Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Lighting	Blank				
89	Station Equipment	570	\$ -	\$ -	\$ -	115,430	OK	OK
90	Overhead Lines	571	\$ -	\$ -	\$ -	3,415	OK	OK
91	Underground Lines	572	\$ -	\$ -	\$ -	-	OK	OK
92	Miscellaneous	573	\$ -	\$ -	\$ -	739,297	OK	OK
93	<b>Subtotal Transmission Maintenance</b>		\$ -	\$ -	\$ -	<b>858,143</b>	OK	OK
94								
95	<b>Wheeling</b>							OK
96	Transmission Cost Fixed	565	\$ -	\$ -	\$ -	-	OK	OK
97	Transmission Cost Variable	565	\$ -	\$ -	\$ -	-	OK	OK
98	<b>Subtotal Wheeling</b>		\$ -	\$ -	\$ -	-	OK	OK
99								
100	<b>Total Transmission O&amp;M</b>		\$ -	\$ -	\$ -	<b>1,116,166</b>	OK	OK
101								
102	<b>Distribution O&amp;M</b>							OK
103	<b>Distribution Operations</b>							OK
104	Operation Maintenance and Engineering	580	\$ -	\$ -	\$ -	5,154,971	OK	OK
105	Load Dispatch	581	\$ -	\$ -	\$ -	3,219,260	OK	OK
106	Station Equipment	582	\$ -	\$ -	\$ -	19,467	OK	OK
107	Overhead Lines	583	\$ -	\$ -	\$ -	91	OK	OK
108	Underground Lines	584	\$ -	\$ -	\$ -	4,616	OK	OK
109	Street Lighting & Signal Expenses	585	\$ -	\$ -	\$ -	-	OK	OK
110	Metering	586	\$ -	\$ -	\$ -	107,992	OK	OK
111	Customer Installations	587	\$ -	\$ -	\$ -	136,827	OK	OK
112	Miscellaneous	588	\$ -	\$ -	\$ -	89,726	OK	OK
113	Rents	589	\$ -	\$ -	\$ -	-	OK	OK
114	<b>Subtotal Distribution Operations</b>		\$ -	\$ -	\$ -	<b>8,732,950</b>	OK	OK
115								
116	<b>Distribution Maintenance</b>							OK
117	Supervision	590	\$ -	\$ -	\$ -	-	OK	OK
118	Structures	591	\$ -	\$ -	\$ -	68,920	OK	OK
119	Station Equipment	592	\$ -	\$ -	\$ -	1,249,308	OK	OK
120	Overhead Lines	593	\$ -	\$ -	\$ -	7,724,053	OK	OK
121	Underground Lines	594	\$ -	\$ -	\$ -	2,876,410	OK	OK
122	Transformers	595	\$ -	\$ -	\$ -	78,936	OK	OK
123	Street Lighting & Signals	596	\$ 1,226,264	\$ -	\$ -	1,226,264	OK	OK
124	Metering	597	\$ -	\$ -	\$ -	353,651	OK	OK
125	Miscellaneous	598	\$ -	\$ -	\$ -	706,008	OK	OK
126	<b>Subtotal Distribution Maintenance</b>		\$ 1,226,264	\$ -	\$ -	<b>14,283,549</b>	OK	OK
127								
128	<b>Total Distribution O&amp;M</b>		\$ 1,226,264	\$ -	\$ -	<b>23,016,500</b>	OK	OK
129								
130	<b>Customer O&amp;M</b>							OK
131	<b>Customer Accounting Expense</b>							OK
132	Supervision	901	\$ -	\$ -	\$ -	-	OK	OK
133	Meter Reading	902	\$ -	\$ -	\$ -	-	OK	OK
134	Customer Records and Collection Expenses	903	\$ -	\$ -	\$ -	-	OK	OK
135	Reserved	NA	\$ -	\$ -	\$ -	-	OK	OK
136	Uncollectible Accounts	904	\$ -	\$ -	\$ -	-	OK	OK
137	Miscellaneous	905	\$ -	\$ -	\$ -	-	OK	OK
138	<b>Subtotal Customer Accounting Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
139								
140	<b>Other Customer Costs</b>							OK
141	Supervision	907	\$ -	\$ -	\$ -	-	OK	OK
142	Customer Assistance	908	\$ -	\$ -	\$ -	-	OK	OK
143	Advertisement	909	\$ -	\$ -	\$ -	-	OK	OK
144	Miscellaneous	910	\$ -	\$ -	\$ -	-	OK	OK
145	<b>Subtotal Other Customer Costs</b>		\$ -	\$ -	\$ -	-	OK	OK
146								
147	<b>Sales Expense</b>							OK
148	Sales Expense - Supervision	911	\$ -	\$ -	\$ -	-	OK	OK
149	Demonstrations & Selling	912	\$ -	\$ -	\$ -	-	OK	OK
150	Advertising Expenses	913	\$ -	\$ -	\$ -	-	OK	OK
151	Miscellaneous Sales Expense	916	\$ -	\$ -	\$ -	-	OK	OK
152	<b>Subtotal Sales Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
153								
154	<b>Total Customer O&amp;M</b>		\$ -	\$ -	\$ -	-	OK	OK
155								
156	<b>Administrative &amp; General Expense</b>							OK
157	Administrative Salaries & Misc. Labor	920	\$ -	\$ -	\$ -	9,326,671	OK	OK
158	Office Supplies & Expense	921	\$ -	\$ -	\$ -	338,373	OK	OK
159	Interdepartmental Charges	922	\$ -	\$ -	\$ -	(16,703,346)	OK	OK
160	Outside Services	923	\$ -	\$ -	\$ -	2,914,705	OK	OK
161	Property Insurance	924	\$ -	\$ -	\$ -	-	OK	OK
162	Injuries and Damages	925	\$ -	\$ -	\$ -	-	OK	OK
163	Employee Pensions and Benefits	926	\$ -	\$ -	\$ -	13,838,893	OK	OK
164	Franchise Requirements	927	\$ -	\$ -	\$ -	-	OK	OK
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ -	\$ -	\$ -	5,125	OK	OK
166	General Advertising Expense	930	\$ -	\$ -	\$ -	1,004	OK	OK
167	Rents	931	\$ -	\$ -	\$ -	423,203	OK	OK
168	Miscellaneous General Expenses	933	\$ -	\$ -	\$ -	1,652,473	OK	OK
169	Maintenance of General Plant	932	\$ -	\$ -	\$ -	69,798	OK	OK
170	Duplicate Charges - Credit	929	\$ -	\$ -	\$ -	-	OK	OK
171	<b>Subtotal Administrative &amp; General Expense</b>		\$ -	\$ -	\$ -	<b>11,866,899</b>	OK	OK
172								
173	<b>Miscellaneous and Clearing Accounts</b>							OK
174	General Government Charges	701	\$ -	\$ -	\$ -	4,598,838	OK	OK
175	Expenses Transferred from Electric	702	\$ -	\$ -	\$ -	1,357,572	OK	OK
176	IDI Utility Charges	703	\$ -	\$ -	\$ -	12,051	OK	OK

# Distribution



Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Lighting	Blank				
177	Removal Expenses	704	\$ -	\$ -	\$ -	-	OK	OK
178	Taxes	707	\$ -	\$ -	\$ -	-	OK	OK
179	Stores Expenses	781	\$ -	\$ -	\$ -	-	OK	OK
180	Transportation Expenses	782	\$ -	\$ -	\$ -	1,190,785	OK	OK
181	Tool and Shop Expenses	783	\$ -	\$ -	\$ -	(1,027,120)	OK	OK
182	Insurance	788	\$ -	\$ -	\$ -	786,782	OK	OK
183	Non-Operating Expenses	790	\$ -	\$ -	\$ -	-	OK	OK
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		\$ -	\$ -	\$ -	<b>6,918,909</b>	OK	OK
185								
186	<b>Total O&amp;M Expense</b>		\$ <b>1,226,264</b>	\$ -	\$ -	<b>42,918,473</b>	OK	OK
187								
188	<b>Total O&amp;M Expense less Purchased Power</b>		\$ <b>1,226,264</b>	\$ -	\$ -	<b>42,918,473</b>	OK	OK
189								
190	<b>Additional Expenses &amp; Deductions</b>							OK
191	<b>Debt Service</b>							OK
192	Generation		\$ -	\$ -	\$ -	-	OK	OK
193	Transmission		\$ -	\$ -	\$ -	-	OK	OK
194	Distribution		\$ 1,040,457	\$ -	\$ -	27,477,924	OK	OK
195	Customer		\$ -	\$ -	\$ -	-	OK	OK
196	New Debt		\$ 799,201	\$ -	\$ -	21,106,476	OK	OK
197	<b>Total Debt Service</b>		\$ <b>1,839,658</b>	\$ -	\$ -	<b>48,584,400</b>	OK	OK
198								
199	<b>Taxes and Transfer to General Fund</b>							OK
200	General Fund Transfer		\$ 434,307	\$ -	\$ -	12,801,788	OK	OK
201	Other		\$ -	\$ -	\$ -	-	OK	OK
202	Other		\$ -	\$ -	\$ -	-	OK	OK
203	Other		\$ -	\$ -	\$ -	-	OK	OK
204	<b>Subtotal Taxes and Transfer to General Fund</b>		\$ <b>434,307</b>	\$ -	\$ -	<b>12,801,788</b>	OK	OK
205								
206	<b>Capital Paid from Current Earnings</b>							OK
207	Production		\$ -	\$ -	\$ -	-	OK	OK
208	Transmission		\$ -	\$ -	\$ -	-	OK	OK
209	Distribution		\$ 151,513	\$ -	\$ -	4,001,377	OK	OK
210	Customer		\$ -	\$ -	\$ -	-	OK	OK
211	Street Lighting Capital		\$ -	\$ -	\$ -	-	OK	OK
212	NA		\$ -	\$ -	\$ -	-	OK	OK
213	<b>Sutotal Capital Paid from Current Earnings</b>		\$ <b>151,513</b>	\$ -	\$ -	<b>4,001,377</b>	OK	OK
214								
215	<b>Reserves - Additional Cash Requirements</b>		\$ -	\$ -	\$ -	<b>1,557,718</b>	OK	OK
216								
217	<b>Total Additional Expenses &amp; Deductions</b>		\$ <b>2,425,479</b>	\$ -	\$ -	<b>66,945,282</b>	OK	OK
218								
219	<b>Subtotal Revenue Requirement</b>		\$ <b>3,651,743</b>	\$ -	\$ -	<b>109,863,755</b>	OK	OK
220								
221	<b>Other Income</b>							OK
222	<b>Other Operating Revenue:</b>							OK
223	Uncollectibles		\$ -	\$ -	\$ -	-	OK	OK
224	Diversion	344400	\$ -	\$ -	\$ -	-	OK	OK
225	Service Connect Charges - Electric	344410	\$ -	\$ -	\$ -	-	OK	OK
226	Misc Service Revenues - Electric	344491	\$ -	\$ -	\$ -	-	OK	OK
227	Misc Operating Revenues - Electric	344492	\$ -	\$ -	\$ -	2,419	OK	OK
228	Corona Fees- Rev	344493	\$ -	\$ -	\$ -	-	OK	OK
	Cap and Trade Auction	344511	\$ -	\$ -	\$ -	-	OK	OK
230	REC Sale	344523	\$ -	\$ -	\$ -	-	OK	OK
231	RA Capacity Sale	344522	\$ -	\$ -	\$ -	452,744	OK	OK
232	Low Carbon Fuel Standard Credits	344514	\$ -	\$ -	\$ -	501,054	OK	OK
233	Non Energy Receipts ABC Admin OH	344513	\$ -	\$ -	\$ -	13,099	OK	OK
234	<b>Subtotal Other Operating Revenue</b>		\$ -	\$ -	\$ -	<b>969,316</b>	OK	OK
235								
236	<b>Other Non-Operating Revenues (Expenses):</b>							OK
237	Gain (Loss) on retirement of utility plant		\$ -	\$ -	\$ -	-	OK	OK
238	Interest Income		\$ -	\$ -	\$ -	-	OK	OK
239	Corona Fees - Rev	344493	\$ -	\$ -	\$ -	-	OK	OK
240	Misc. Settlement Reimbursement	344494	\$ -	\$ -	\$ -	-	OK	OK
241	Late Payment Penalties	353400	\$ -	\$ -	\$ -	-	OK	OK
242	Land and Building Rental	373100	\$ -	\$ -	\$ -	730,181	OK	OK
243	Other Property Rental	373120	\$ -	\$ -	\$ -	18,690	OK	OK
244	Pole Attachments	373125	\$ -	\$ -	\$ -	268,470	OK	OK
245	Substation Operation & Maintenance	373126	\$ -	\$ -	\$ -	-	OK	OK
246	Substation Leasing	373127	\$ -	\$ -	\$ -	-	OK	OK
247	Communication Services	373128	\$ -	\$ -	\$ -	113,460	OK	OK
248	CIS User Fee	373132	\$ -	\$ -	\$ -	-	OK	OK
249	Refunds and Reimbursements	374000	\$ -	\$ -	\$ -	10,535	OK	OK
250	Miscellaneous Receipts	374200	\$ -	\$ -	\$ -	104,045	OK	OK
251	Cash Over/Shortage	374207	\$ -	\$ -	\$ -	-	OK	OK
252	Asset Forfeiture Revenue	374500	\$ -	\$ -	\$ -	-	OK	OK
253	Bad Debt Recovery	374800	\$ -	\$ -	\$ -	-	OK	OK
254	Settlement Recovery	374801	\$ -	\$ -	\$ -	-	OK	OK
255	Settlement Recovery - SONGS	374802	\$ -	\$ -	\$ -	-	OK	OK
256	Liquidated Damages	374810	\$ -	\$ -	\$ -	-	OK	OK
257	Sale of Salvage Materials	380030	\$ -	\$ -	\$ -	9,104	OK	OK
258	Damage Claim Recoveries	380100	\$ -	\$ -	\$ -	-	OK	OK
259	Operating Transfer from 650 Fund	985650	\$ -	\$ -	\$ -	-	OK	OK
260	Utilization Charges	61250000	\$ -	\$ -	\$ -	-	OK	OK
261	<b>Subtotal Other Non-Operating Revenue</b>		\$ -	\$ -	\$ -	<b>1,254,484</b>	OK	OK
262								
263	<b>Wholesale Sales</b>		\$ -	\$ -	\$ -	-	OK	OK
264								

# Distribution



Line No.	Item	Account/ID	Direct Assignment		Total	Check OK	Check OK
265	Transmission Revenue		\$	-	\$ -	OK	OK
266							
267	<b>Total Other Income</b>		\$	-	\$ -	OK	OK
268							
269	<b>Total Retail Revenue Requirement</b>		\$	3,651,743	\$ -	OK	OK
270							
271							
273							
274							
275							
276							
277							
278							
279							
280							
281							
282							
283							
284	<b>PLANT IN SERVICE</b>						OK
285							
286	<b>Gross Plant in Service</b>						OK
287	<b>Intangible Plant</b>						OK
288	Organization	301	\$	-	\$ -	OK	OK
289	Franchises and Consents	302	\$	-	\$ -	OK	OK
290	Misc. Intangible Plant	303	\$	927,170	\$ -	OK	OK
291	Misc. Computer Software	3030	\$	-	\$ -	OK	OK
292	<b>Subtotal Intangible Plant</b>		\$	927,170	\$ -	OK	OK
293							
294	<b>Production Plant</b>						OK
295	<b>Steam Production</b>						OK
296	Land and Land Rights	310	\$	-	\$ -	OK	OK
297	Structures & Improvements	311	\$	-	\$ -	OK	OK
298	Boiler Plant Equipment	312	\$	-	\$ -	OK	OK
299	Engines and Engine Generators	313	\$	-	\$ -	OK	OK
300	Turbo-Generator Units	314	\$	-	\$ -	OK	OK
301	Accessory Electric Equipment	315	\$	-	\$ -	OK	OK
302	Misc. Power Plant Equipment	316	\$	-	\$ -	OK	OK
303	<b>Subtotal Steam Production</b>		\$	-	\$ -	OK	OK
304							
305	<b>Hydraulic Production</b>						OK
306	Land and Land Rights	330	\$	-	\$ -	OK	OK
307	Structures & Improvements	331	\$	-	\$ -	OK	OK
308	Reservoirs, Dams and Water Ways	332	\$	-	\$ -	OK	OK
309	Water Wheel, Turbine and Generator	333	\$	-	\$ -	OK	OK
310	Accessory Electric Equipment	334	\$	-	\$ -	OK	OK
311	Misc. Power Plant Equipment	335	\$	-	\$ -	OK	OK
312	Roads, Railroads and Bridges	336	\$	-	\$ -	OK	OK
313	<b>Subtotal Hydraulic Production</b>		\$	-	\$ -	OK	OK
314							
315	<b>Combustion Turbine &amp; Other Production</b>						OK
316	Land and Land Rights	340	\$	-	\$ -	OK	OK
317	Structures & Improvements	341	\$	-	\$ -	OK	OK
318	Fuel Holders, Prod, & Acc.	342	\$	-	\$ -	OK	OK
319	Prime Movers	343	\$	-	\$ -	OK	OK
320	Generators & Other Production	344	\$	-	\$ -	OK	OK
321	Accessory Electric Equipment	345	\$	-	\$ -	OK	OK
322	Misc. Production Plant	2000	\$	-	\$ -	OK	OK
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$	-	\$ -	OK	OK
324							
325	<b>Total Production Plant</b>		\$	927,170	\$ -	OK	OK
326							
327	<b>Transmission Plant</b>						OK
328	Land and Land Rights	350	\$	101,594	\$ -	OK	OK
329	Reserved	351	\$	-	\$ -	OK	OK
330	Structures & Improvements	352	\$	36,769	\$ -	OK	OK
331	Station Equipment - System	353	\$	-	\$ -	OK	OK
332	Towers and Fixtures	354	\$	-	\$ -	OK	OK
333	Poles and Fixtures	355	\$	-	\$ -	OK	OK
334	Overhead Conductor	356	\$	-	\$ -	OK	OK
335	Underground Conductor	357	\$	-	\$ -	OK	OK
336	Underground Conduit	358	\$	-	\$ -	OK	OK
337	Misc. Transmission Plant	359	\$	-	\$ -	OK	OK
338	<b>Subtotal Transmission Plant</b>		\$	138,363	\$ -	OK	OK
339							



# Distribution



Line No.	Item	Account/ID	Lighting	Direct Assignment	Blank	Total	Check OK	Check OK
340	<b>Distribution Plant</b>							OK
341	Land and Land Rights	360	\$	- \$	- \$	41,183,402	OK	OK
342	Structures & Improvements	361	\$	- \$	- \$	15,397,298	OK	OK
343	Station Equipment	362	\$	- \$	- \$	160,729,872	OK	OK
344	Misc. Plant	363	\$	- \$	- \$	-	OK	OK
345	Towers and Fixtures	364	\$	- \$	- \$	44,909,055	OK	OK
346	Overhead Conductor	365	\$	- \$	- \$	45,300,634	OK	OK
347	Underground Conduit	366	\$	- \$	- \$	131,830,676	OK	OK
348	Underground Conductor	367	\$	- \$	- \$	137,105,611	OK	OK
349	Line Transformers	368	\$	- \$	- \$	63,370,705	OK	OK
350	Services	369	\$	- \$	- \$	29,359,860	OK	OK
351	Meters	370	\$	- \$	- \$	21,963,893	OK	OK
352	Inst. on Customer Premises	371	\$	- \$	- \$	851,584	OK	OK
353	Street Light / Signal System	373	\$	55,987,877	- \$	55,987,877	OK	OK
354	<b>Total Distribution Plant</b>		\$	55,987,877	- \$	747,990,468	OK	OK
355								
356	<b>Subtotal Plant Before General</b>		\$	57,053,411	- \$	824,238,961	OK	OK
357								
358	<b>General Plant</b>							OK
359	Land and Land Rights	389	\$	- \$	- \$	6,091,682	OK	OK
360	Structures & Improvements	390	\$	- \$	- \$	51,851,098	OK	OK
361	Structures & Improvements - Other	3900	\$	- \$	- \$	-	OK	OK
362	Office Furniture & Equipment	391	\$	- \$	- \$	6,618,611	OK	OK
363	Info System Computers	3910	\$	- \$	- \$	-	OK	OK
364	Transportation Equipment	392	\$	- \$	- \$	9,534,934	OK	OK
365	Stores Equipment	393	\$	- \$	- \$	34,153	OK	OK
366	Tools, Shop & Garage Equipment	394	\$	- \$	- \$	308,300	OK	OK
367	Laboratory Equipment	395	\$	- \$	- \$	611,161	OK	OK
368	Power Operated Equipment	396	\$	- \$	- \$	1,262,319	OK	OK
369	Communication Equipment	397	\$	- \$	- \$	17,186,342	OK	OK
370	Miscellaneous Equipment	398	\$	- \$	- \$	878,145	OK	OK
371	Other Tangible Property	399	\$	- \$	- \$	14,213	OK	OK
372	<b>Subtotal General Plant</b>		\$	- \$	- \$	94,390,958	OK	OK
373								
374	<b>Total Gross Plant in Service</b>		\$	57,053,411	- \$	918,629,919	OK	OK
375								
376								
377	<b>Accumulated Depreciation</b>							OK
378	<b>Intangible Plant</b>							OK
379	Organization	301	\$	- \$	- \$	-	OK	OK
380	Franchises and Consents	302	\$	- \$	- \$	-	OK	OK
381	Misc. Intangible Plant	303	\$	- \$	- \$	24,486,080	OK	OK
382	Misc. Computer Software	3030	\$	- \$	- \$	-	OK	OK
383	<b>Subtotal Intangible Plant</b>		\$	- \$	- \$	24,486,080	OK	OK
384								
385	<b>Production Plant</b>							OK
386	<b>Steam Production</b>							OK
387	Land and Land Rights	310	\$	- \$	- \$	-	OK	OK
388	Structures & Improvements	311	\$	- \$	- \$	-	OK	OK
389	Boiler Plant Equipment	312	\$	- \$	- \$	-	OK	OK
390	Engines and Engine Generators	313	\$	- \$	- \$	-	OK	OK
391	Turbo-Generator Units	314	\$	- \$	- \$	-	OK	OK
392	Accessory Electric Equipment	315	\$	- \$	- \$	-	OK	OK
393	Misc. Power Plant Equipment	316	\$	- \$	- \$	-	OK	OK
394	<b>Subtotal Steam Production</b>		\$	- \$	- \$	-	OK	OK
395								
396	<b>Hydraulic Production</b>							OK
397	Land and Land Rights	330	\$	- \$	- \$	-	OK	OK
398	Structures & Improvements	331	\$	- \$	- \$	-	OK	OK
399	Reservoirs, Dams and Water Ways	332	\$	- \$	- \$	-	OK	OK
400	Water Wheel, Turbine and Generator	333	\$	- \$	- \$	-	OK	OK
401	Accessory Electric Equipment	334	\$	- \$	- \$	-	OK	OK
402	Misc. Power Plant Equipment	335	\$	- \$	- \$	-	OK	OK
403	Roads, Railroads and Bridges	336	\$	- \$	- \$	-	OK	OK
404	<b>Subtotal Hydraulic Production</b>		\$	- \$	- \$	-	OK	OK
405								
406	<b>Combustion Turbine &amp; Other Production</b>							OK
407	Land and Land Rights	340	\$	- \$	- \$	-	OK	OK
408	Structures & Improvements	341	\$	- \$	- \$	-	OK	OK
409	Fuel Holders, Prod. & Acc.	342	\$	- \$	- \$	-	OK	OK
410	Prime Movers	343	\$	- \$	- \$	-	OK	OK
411	Generators & Other Production	344	\$	- \$	- \$	-	OK	OK
412	Accessory Electric Equipment	345	\$	- \$	- \$	-	OK	OK
413	Misc. Production Plant	2000	\$	- \$	- \$	-	OK	OK
414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$	- \$	- \$	-	OK	OK
415								
416	<b>Total Production Plant</b>		\$	- \$	- \$	24,486,080	OK	OK
417								
418	<b>Transmission Plant</b>							OK
419	Land and Land Rights	350	\$	- \$	- \$	-	OK	OK
420	Reserved	351	\$	- \$	- \$	-	OK	OK
421	Structures & Improvements	352	\$	26,921	- \$	710,957	OK	OK
422	Station Equipment - System	353	\$	- \$	- \$	4,522,181	OK	OK
423	Towers and Fixtures	354	\$	- \$	- \$	1,251,520	OK	OK
424	Poles and Fixtures	355	\$	- \$	- \$	8,164,974	OK	OK
425	Overhead Conductor	356	\$	- \$	- \$	3,637,134	OK	OK
426	Underground Conductor	357	\$	- \$	- \$	1,856,873	OK	OK



## Distribution

Line No.	Item	Account/ID	Direct Assignment		Total	Check OK	Check OK
			Lighting	Blank			
427	Underground Conduit	358	\$ -	\$ -	\$ 1,257,665	OK	OK
428	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	OK	OK
429	<b>Subtotal Transmission Plant</b>		\$ 26,921	\$ -	\$ 21,401,303	OK	OK
430							
431	<b>Distribution Plant</b>						OK
432	Land and Land Rights	360	\$ -	\$ -	\$ -	OK	OK
433	Structures & Improvements	361	\$ -	\$ -	\$ 4,266,581	OK	OK
434	Station Equipment	362	\$ -	\$ -	\$ 56,848,424	OK	OK
435	Misc. Plant	363	\$ -	\$ -	\$ -	OK	OK
436	Towers and Fixtures	364	\$ -	\$ -	\$ 18,346,185	OK	OK
437	Overhead Conductor	365	\$ -	\$ -	\$ 24,052,960	OK	OK
438	Underground Conduit	366	\$ -	\$ -	\$ 37,896,415	OK	OK
439	Underground Conductor	367	\$ -	\$ -	\$ 68,490,579	OK	OK
440	Line Transformers	368	\$ -	\$ -	\$ 33,474,633	OK	OK
441	Services	369	\$ -	\$ -	\$ 15,070,839	OK	OK
442	Meters	370	\$ -	\$ -	\$ 7,206,731	OK	OK
443	Inst. on Customer Premises	371	\$ -	\$ -	\$ 762,056	OK	OK
444	Street Light / Signal System	373	\$ 36,039,497	\$ -	\$ 36,039,497	OK	OK
445	<b>Total Distribution Plant</b>		\$ 36,039,497	\$ -	\$ 302,454,899	OK	OK
446							
447	<b>Subtotal Plant Before General</b>		\$ 36,066,417	\$ -	\$ 348,342,282	OK	OK
448							
449	<b>General Plant</b>						OK
450	Land and Land Rights	389	\$ -	\$ -	\$ -	OK	OK
451	Structures & Improvements	390	\$ -	\$ -	\$ 12,203,743	OK	OK
452	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	OK	OK
453	Office Furniture & Equipment	391	\$ -	\$ -	\$ 4,925,231	OK	OK
454	Info System Computers	3910	\$ -	\$ -	\$ -	OK	OK
455	Transportation Equipment	392	\$ -	\$ -	\$ 7,704,605	OK	OK
456	Stores Equipment	393	\$ -	\$ -	\$ 34,153	OK	OK
457	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ 265,082	OK	OK
458	Laboratory Equipment	395	\$ -	\$ -	\$ 611,161	OK	OK
459	Power Operated Equipment	396	\$ -	\$ -	\$ 1,110,992	OK	OK
460	Communication Equipment	397	\$ -	\$ -	\$ 12,856,036	OK	OK
461	Miscellaneous Equipment	398	\$ -	\$ -	\$ 802,611	OK	OK
462	Other Tangible Property	399	\$ -	\$ -	\$ 4,738	OK	OK
463	<b>Subtotal General Plant</b>		\$ -	\$ -	\$ 40,518,353	OK	OK
464							
465	<b>Total Accumulated Depreciation</b>		\$ 36,066,417	\$ -	\$ 388,860,635	OK	OK
466							
467							
468	<b>Net Plant in Service</b>						OK
469	<b>Intangible Plant</b>						OK
470	Organization	301	\$ -	\$ -	\$ -	OK	OK
471	Franchises and Consents	302	\$ -	\$ -	\$ -	OK	OK
472	Misc. Intangible Plant	303	\$ 548,002	\$ -	\$ 14,472,440	OK	OK
473	Misc. Computer Software	3030	\$ -	\$ -	\$ -	OK	OK
474	<b>Subtotal Intangible Plant</b>		\$ 548,002	\$ -	\$ 14,472,440	OK	OK
475							
476	<b>Production Plant</b>						OK
477	<b>Steam Production</b>						OK
478	Land and Land Rights	310	\$ -	\$ -	\$ -	OK	OK
479	Structures & Improvements	311	\$ -	\$ -	\$ -	OK	OK
480	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	OK	OK
481	Engines and Engine Generators	313	\$ -	\$ -	\$ -	OK	OK
482	Turbo-Generator Units	314	\$ -	\$ -	\$ -	OK	OK
483	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	OK	OK
484	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	OK	OK
485	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	OK	OK
486							
487	<b>Hydraulic Production</b>						OK
488	Land and Land Rights	330	\$ -	\$ -	\$ -	OK	OK
489	Structures & Improvements	331	\$ -	\$ -	\$ -	OK	OK
490	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	OK	OK
491	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	OK	OK
492	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	OK	OK
493	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	OK	OK
494	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	OK	OK
495	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	OK	OK
496							
497	<b>Combustion Turbine &amp; Other Production</b>						OK
498	Land and Land Rights	340	\$ -	\$ -	\$ -	OK	OK
499	Structures & Improvements	341	\$ -	\$ -	\$ -	OK	OK
500	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	OK	OK
501	Prime Movers	343	\$ -	\$ -	\$ -	OK	OK
502	Generators & Other Production	344	\$ -	\$ -	\$ -	OK	OK
503	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	OK	OK
504	Misc. Production Plant	2000	\$ -	\$ -	\$ -	OK	OK
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	OK	OK
506							
507	<b>Total Production Plant</b>		\$ 548,002	\$ -	\$ 14,472,440	OK	OK
508							
509	<b>Transmission Plant</b>						OK
510	Land and Land Rights	350	\$ 101,594	\$ -	\$ 2,683,037	OK	OK
511	Reserved	351	\$ -	\$ -	\$ -	OK	OK
512	Structures & Improvements	352	\$ 9,849	\$ -	\$ 260,105	OK	OK
513	Station Equipment - System	353	\$ -	\$ -	\$ 268,270	OK	OK
514	Towers and Fixtures	354	\$ -	\$ -	\$ 2,315,992	OK	OK

# Distribution



Line No.	Item	Account/ID	Direct Assignment			Total	Check OK	Check OK
			Lighting		Blank			
515	Poles and Fixtures	355	\$	-	\$	14,763,654	OK	OK
516	Overhead Conductor	356	\$	-	\$	5,079,002	OK	OK
517	Underground Conductor	357	\$	-	\$	3,891,973	OK	OK
518	Underground Conduit	358	\$	-	\$	1,099,077	OK	OK
519	Misc. Transmission Plant	359	\$	-	\$	-	OK	OK
520	<b>Subtotal Transmission Plant</b>		\$	111,443	\$	30,361,110	OK	OK
521								
522	<b>Distribution Plant</b>							OK
523	Land and Land Rights	360	\$	-	\$	41,183,402	OK	OK
524	Structures & Improvements	361	\$	-	\$	11,130,717	OK	OK
525	Station Equipment	362	\$	-	\$	103,881,448	OK	OK
526	Misc. Plant	363	\$	-	\$	-	OK	OK
527	Towers and Fixtures	364	\$	-	\$	26,562,871	OK	OK
528	Overhead Conductor	365	\$	-	\$	21,247,674	OK	OK
529	Underground Conduit	366	\$	-	\$	93,934,261	OK	OK
530	Underground Conductor	367	\$	-	\$	68,615,032	OK	OK
531	Line Transformers	368	\$	-	\$	29,896,072	OK	OK
532	Services	369	\$	-	\$	14,289,021	OK	OK
533	Meters	370	\$	-	\$	14,757,162	OK	OK
534	Inst. on Customer Premises	371	\$	-	\$	89,528	OK	OK
535	Street Light / Signal System	373	\$	19,948,380	\$	19,948,380	OK	OK
536	<b>Total Distribution Plant</b>		\$	19,948,380	\$	445,535,569	OK	OK
537								
538	<b>Subtotal Plant Before General</b>		\$	20,607,825	\$	490,369,119	OK	OK
539								
540	<b>General Plant</b>							OK
541	Land and Land Rights	389	\$	-	\$	6,091,682	OK	OK
542	Structures & Improvements	390	\$	-	\$	39,647,355	OK	OK
543	Structures & Improvements - Other	3900	\$	-	\$	-	OK	OK
544	Office Furniture & Equipment	391	\$	-	\$	1,693,379	OK	OK
545	Info System Computers	3910	\$	-	\$	-	OK	OK
546	Transportation Equipment	392	\$	-	\$	1,830,329	OK	OK
547	Stores Equipment	393	\$	-	\$	-	OK	OK
548	Tools, Shop & Garage Equipment	394	\$	-	\$	43,218	OK	OK
549	Laboratory Equipment	395	\$	-	\$	(0)	OK	OK
550	Power Operated Equipment	396	\$	-	\$	151,327	OK	OK
551	Communication Equipment	397	\$	-	\$	4,330,306	OK	OK
552	Miscellaneous Equipment	398	\$	-	\$	75,533	OK	OK
553	Other Tangible Property	399	\$	-	\$	9,475	OK	OK
554	<b>Subtotal General Plant</b>		\$	-	\$	53,872,605	OK	OK
555								
556	<b>Total Net Plant in Service</b>		\$	20,607,825	\$	544,241,724	OK	OK
557								
558								
559	<b>Labor</b>							OK
560								
561	<b>Production Labor</b>							OK
562	<b>Steam Production Operation</b>							OK
563	Supervision & Engineering		\$	-	\$	-	OK	OK
564	Fuel (Transportation & Handling)		\$	-	\$	-	OK	OK
565	Steam Expense		\$	-	\$	-	OK	OK
566	Electric Expense		\$	-	\$	-	OK	OK
567	Miscellaneous		\$	-	\$	-	OK	OK
568	Rent		\$	-	\$	-	OK	OK
569	<b>Total Steam Production Operation</b>		\$	-	\$	-	OK	OK
570								
571	<b>Steam Production Maintenance</b>							OK
572	Supervision & Engineering		\$	-	\$	-	OK	OK
573	Structures		\$	-	\$	-	OK	OK
574	Boilers		\$	-	\$	-	OK	OK
575	Electric Plant		\$	-	\$	-	OK	OK
576	Miscellaneous Labor		\$	-	\$	-	OK	OK
577	<b>Total Steam Production Maintenance</b>		\$	-	\$	-	OK	OK
578								
579	<b>Hydro Production Operation</b>							OK
580	Supervision & Engineering		\$	-	\$	-	OK	OK
581	Water for Power		\$	-	\$	-	OK	OK
582	Hydraulic Expense		\$	-	\$	-	OK	OK
583	Electric Expense		\$	-	\$	-	OK	OK
584	Miscellaneous		\$	-	\$	-	OK	OK
585	Rent		\$	-	\$	-	OK	OK
586	<b>Total Hydro Production Operation</b>		\$	-	\$	-	OK	OK
587								
588	<b>Hydro Production Maintenance</b>							OK
589	Supervision & Engineering		\$	-	\$	-	OK	OK
590	Structures		\$	-	\$	-	OK	OK
591	Reservoirs & Dams		\$	-	\$	-	OK	OK
592	Electric Plant		\$	-	\$	-	OK	OK
593	Miscellaneous Plant		\$	-	\$	-	OK	OK
594	<b>Total Hydro Production Maintenance</b>		\$	-	\$	-	OK	OK
595								

# Distribution



Line No.	Item	Account/ID	Direct Assignment		Total	Check OK	Check OK
			Lighting	Blank			
596	<b>Combined Cycle Operation</b>						OK
597	Labor		\$ -	\$ -	\$ -	OK	OK
598	Fuel Handling		\$ -	\$ -	\$ -	OK	OK
599	Generation Expense		\$ -	\$ -	\$ -	OK	OK
600	Miscellaneous Plant		\$ -	\$ -	\$ -	OK	OK
601	<b>Total Combined Cycle Operation</b>		\$ -	\$ -	\$ -	OK	OK
602							
603	<b>Combined Cycle Maintenance</b>						OK
604	Supervision & Engineering		\$ -	\$ -	\$ -	OK	OK
605	Structures		\$ -	\$ -	\$ -	OK	OK
606	Electric Plant		\$ -	\$ -	\$ -	OK	OK
607	Miscellaneous Plant		\$ -	\$ -	\$ -	OK	OK
608	<b>Total Combined Cycle Maintenance</b>		\$ -	\$ -	\$ -	OK	OK
609							
610	<b>Other Production</b>						OK
611	RERC/Acorn Gen. Plant	6120130	\$ -	\$ -	\$ -	OK	OK
612	Clearwater Generating Plant	6120140	\$ -	\$ -	\$ -	OK	OK
613	PU Elec Power Supply Operations	6120000	\$ -	\$ -	\$ -	OK	OK
614	<b>Total Other Production</b>		\$ -	\$ -	\$ -	OK	OK
615							
616	<b>Total Production Labor</b>		\$ -	\$ -	\$ -	OK	OK
617							
618	<b>Transmission Labor</b>						OK
619	<b>Transmission Operations</b>						OK
620	Supervision & Engineering		\$ -	\$ -	\$ -	OK	OK
621	Load Dispatch		\$ -	\$ -	\$ -	OK	OK
622	Station Equipment		\$ -	\$ -	\$ -	OK	OK
623	Overhead Lines		\$ -	\$ -	\$ -	OK	OK
624	Underground Lines		\$ -	\$ -	\$ -	OK	OK
625	General Labor		\$ -	\$ -	\$ -	OK	OK
626	Miscellaneous		\$ -	\$ -	\$ -	OK	OK
627	Rents		\$ -	\$ -	\$ -	OK	OK
628	<b>Total Transmission Operations</b>		\$ -	\$ -	\$ -	OK	OK
629							
630	<b>Transmission Maintenance</b>						OK
631	Supervision & Engineering		\$ -	\$ -	\$ -	OK	OK
632	Structures		\$ -	\$ -	\$ -	OK	OK
633	Station Equipment		\$ -	\$ -	\$ -	OK	OK
634	Overhead Lines		\$ -	\$ -	\$ -	OK	OK
635	Underground Lines		\$ -	\$ -	\$ -	OK	OK
636	Miscellaneous		\$ -	\$ -	\$ -	OK	OK
637	<b>Total Transmission Maintenance</b>		\$ -	\$ -	\$ -	OK	OK
638							
639	<b>Wheeling</b>						OK
640	Wheeling		\$ -	\$ -	\$ -	OK	OK
641	Wheeling		\$ -	\$ -	\$ -	OK	OK
642	<b>Total Wheeling</b>		\$ -	\$ -	\$ -	OK	OK
643							
644	<b>Total Transmission Labor</b>		\$ -	\$ -	\$ -	OK	OK
645							
646	<b>Distribution Labor</b>						OK
647	<b>Distribution Operations</b>						OK
648	Electric Operations	6100000	\$ -	\$ -	\$ 13,172,525	OK	OK
649	PU Electric Field Operations	6105000	\$ -	\$ -	\$ 15,793,621	OK	OK
650	Energy Deliv. Engineering	6110000	\$ -	\$ -	\$ 11,024,210	OK	OK
651	Customer Engineering-GIS	6115000	\$ -	\$ -	\$ -	OK	OK
652	Underground Lines		\$ -	\$ -	\$ -	OK	OK
653	Street Lighting		\$ -	\$ -	\$ -	OK	OK
654	Metering		\$ -	\$ -	\$ -	OK	OK
655	Customer Installations		\$ -	\$ -	\$ -	OK	OK
656	Miscellaneous		\$ -	\$ -	\$ -	OK	OK
657	Rents		\$ -	\$ -	\$ -	OK	OK
658	<b>Total Distribution Operations</b>		\$ -	\$ -	\$ 39,990,356	OK	OK
659							
660	<b>Distribution Maintenance</b>						OK
661	Supervision & Engineering		\$ -	\$ -	\$ -	OK	OK
662	Structures		\$ -	\$ -	\$ -	OK	OK
663	Stations Equipment		\$ -	\$ -	\$ -	OK	OK
664	Overhead Lines		\$ -	\$ -	\$ -	OK	OK
665	Underground Lines		\$ -	\$ -	\$ -	OK	OK
666	Transformers		\$ -	\$ -	\$ -	OK	OK
667	Street Lighting		\$ -	\$ -	\$ -	OK	OK
668	Metering		\$ -	\$ -	\$ -	OK	OK
669	Miscellaneous		\$ -	\$ -	\$ -	OK	OK
670	<b>Total Distribution Maintenance</b>		\$ -	\$ -	\$ -	OK	OK
671							
672	<b>Total Distribution Labor</b>		\$ -	\$ -	\$ 39,990,356	OK	OK
673							
674	<b>Customer Labor</b>						OK
675	<b>Customer Accounting Expense</b>						OK
676	Pub Util Business Support	6004000	\$ -	\$ -	\$ -	OK	OK
677	Pub Util Admin-Utility Billing	6005000	\$ -	\$ -	\$ -	OK	OK
678	Pub Util Admin-Customer Service	6015000	\$ -	\$ -	\$ -	OK	OK
679	Pub Util Admin-Marketing Service	6020000	\$ -	\$ -	\$ -	OK	OK
680	Miscellaneous		\$ -	\$ -	\$ -	OK	OK
681	<b>Total Customer Accounting Expense</b>		\$ -	\$ -	\$ -	OK	OK
682							

# Distribution



Line No.	Item	Account/ID	Lighting	Direct Assignment	Blank	Total	Check OK	Check OK
683	<b>Customer Service Expense</b>							OK
684	Customer Engineering-GIS		\$ -	\$ -	\$ -	-	OK	OK
685	Customer Assistance		\$ -	\$ -	\$ -	-	OK	OK
686	Advertisement / Marketing		\$ -	\$ -	\$ -	-	OK	OK
687	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
688	<b>Total Customer Service Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
689								
690	<b>Sales Expense</b>							OK
691	Sales Expense		\$ -	\$ -	\$ -	-	OK	OK
692	Demonstrations & Selling		\$ -	\$ -	\$ -	-	OK	OK
693	Miscellaneous Sales Expense		\$ -	\$ -	\$ -	-	OK	OK
694	<b>Total Sales Expense</b>		\$ -	\$ -	\$ -	-	OK	OK
695								
696	<b>Total Customer Labor</b>		\$ -	\$ -	\$ -	-	OK	OK
697								
698	<b>Total Labor Expense excluding A&amp;G</b>		\$ -	\$ -	\$ -	39,990,356	OK	OK
699								
700	<b>Administrative &amp; General Labor</b>							OK
701	Pub Util Admin-Management Services	6000000	\$ -	\$ -	\$ -	2,593,550	OK	OK
702	Pub Util Admin-Field Services	6010000	\$ -	\$ -	\$ -	-	OK	OK
703	Legislative & Regulator Risk	6025000	\$ -	\$ -	\$ -	111,594	OK	OK
704	Outside Services		\$ -	\$ -	\$ -	-	OK	OK
705	Property Insurance		\$ -	\$ -	\$ -	-	OK	OK
706	Injuries and Damages		\$ -	\$ -	\$ -	-	OK	OK
707	Electric Utility Communication Labor		\$ -	\$ -	\$ -	-	OK	OK
708	Miscellaneous		\$ -	\$ -	\$ -	-	OK	OK
709	Rents		\$ -	\$ -	\$ -	-	OK	OK
710	Transportation Pool General Labor		\$ -	\$ -	\$ -	-	OK	OK
711	Maintenance of General Plant		\$ -	\$ -	\$ -	-	OK	OK
712	N/A		\$ -	\$ -	\$ -	-	OK	OK
713	<b>Total Administrative &amp; General Labor</b>		\$ -	\$ -	\$ -	2,705,144	OK	OK
714								
715	<b>Total Labor Expense</b>		\$ -	\$ -	\$ -	42,695,500	OK	OK

## Allocation Factors

	0	0	1
<b>Substations</b>	0%	0%	100%
	0	0	1
<b>Demand</b>	0%	0%	100%
	0	0	1
<b>Customer</b>	0%	0%	100%
	1	0	1
<b>Street Lighting</b>	100%	0%	100%
<b>Circuits - OH - WP-11</b>	0%	0%	100%
<b>Circuits - UG - WP-11</b>	0%	0%	100%
<b>Transformers - WP-11</b>	0%	0%	100%
	0	0	1
<b>Services</b>	0%	0%	100%
<b>Meters - WP-11</b>	0%	0%	100%
	1	0	1
<b>Street Lighting</b>	100%	0%	100%
	\$ -	\$ -	3,577,979
<b>Supervision - Ops</b>	0%	0%	100%
	0	0	1
<b>Supervision - Maintenance</b>	0%	0%	100%
<b>Total Distribution w/o Gen - Plant</b>			
	\$ 20,607,825	\$ -	544,241,724
<b>Total Distribution - Plant</b>	4%	0%	100%
	0	0	1
<b>CIP w/o Subs</b>	0%	0%	100%
	\$ -	\$ -	40,518,353
<b>Gross General Plant</b>	0%	0%	100%
	\$ 151,513	\$ -	4,001,377
<b>Capital</b>	4%	0%	100%
	0	0	0
<b>NA</b>	0%	0%	0%
	\$ -	\$ -	39,990,356
<b>Labor Excluding A&amp;G</b>	0%	0%	100%
	\$ -	\$ -	42,695,500
<b>Total Labor</b>	0%	0%	100%
	\$ 3,651,743	\$ -	107,639,955
<b>Revenue Requirement</b>	3%	0%	100%
	\$ -	\$ -	103,988,212
<b>Revenue Requirement - Excluding Street Lighting</b>	0%	0%	100%
<b>Weighted Average Minimum System - WP-11</b>	0%	0%	100%
	0	0	2
<b>Demand / Customer - 50/50</b>	0%	0%	100%

# Customer



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
1	<b>Production O&amp;M</b>			
2	<b>Steam Production Operation</b>			
3	Supervision & Engineering	500	\$ -	NA
4	Fuel (Transportation & Handling)	501	\$ -	NA
5	Steam Power Fuel - Gas	50110	\$ -	NA
6	Steam Power Fuel - Oil	50120	\$ -	NA
7	Steam Power Fuel - Coal	50130	\$ -	NA
8	Steam Expense	502	\$ -	NA
9	Electric Expense	505	\$ -	NA
10	Miscellaneous	506	\$ -	NA
11	Rent	507	\$ -	NA
12	<b>Subtotal Steam Production Operation</b>		\$ -	
13				
14	<b>Steam Production Maintenance</b>			
15	Supervision & Engineering	510	\$ -	NA
16	Structures	511	\$ -	NA
17	Boilers	512	\$ -	NA
18	Electric Plant	513	\$ -	NA
19	Miscellaneous Labor	515	\$ -	NA
20	<b>Subtotal Steam Production Maintenance</b>		\$ -	
21				
22	<b>Nuclear Production Operation</b>			
23	Supervision & Engineering	517	\$ -	NA
24	Nuclear Fuel Expense	518	\$ -	NA
25	Electric Expense - Turbine Generators	523	\$ -	NA
26	Reserved	NA	\$ -	NA
27	Miscellaneous Power Expenses	524	\$ -	NA
28	Reserved	NA	\$ -	NA
29	<b>Subtotal Nuclear Production Operation</b>		\$ -	
30				
31	<b>Nuclear Production Maintenance</b>			
32	Supervision & Engineering	528	\$ -	NA
33	Reserved	NA	\$ -	NA
34	Reserved	NA	\$ -	NA
35	Reserved	NA	\$ -	NA
36	Miscellaneous Plant	530	\$ -	NA
37	<b>Subtotal Nuclear Production Maintenance</b>		\$ -	
38				
39	<b>Combined Cycle Operation</b>			
40	Supervision & Engineering	NA	\$ -	NA
41	Fuel	NA	\$ -	NA
42	Combined Cycle Fuel - Gas	NA	\$ -	NA
43	Combined Cycle Fuel - Oil	NA	\$ -	NA
44	Generation Expense	NA	\$ -	NA
45	Miscellaneous	NA	\$ -	NA
46	<b>Subtotal Combined Cycle Operation</b>		\$ -	
47				
48	<b>Combined Cycle Maintenance</b>			
49	Supervision & Engineering	NA	\$ -	NA
50	Structures	NA	\$ -	NA
51	Electric Plant	NA	\$ -	NA
52	Miscellaneous Plant	NA	\$ -	NA
53	<b>Subtotal Combined Cycle Maintenance</b>		\$ -	
54				
55	<b>Other Production</b>			
56	Intermountain Power (take or pay)	546	\$ -	NA
57	Fuel Expense	547	\$ -	NA
58	Hoover (take or pay)	548	\$ -	NA
59	Misc. Other Power Generation	549	\$ -	NA
60	Palo Verde Power (take or pay)	550	\$ -	NA
61	Deseret Power (take or pay)	552	\$ -	NA
62	Maint/Generating & Elec. Equip.	553	\$ -	NA
63	System Load Control	556	\$ -	NA
64	Other Expenditures	557	\$ -	NA
65	Purchased Power	555	\$ -	NA
66	Purchased Power - Energy Direct Assignment	55501	\$ -	NA
67	<b>Subtotal Other Production</b>		\$ -	
68				
69	<b>Total Production O&amp;M</b>		\$ -	
70				
71	<b>Fuel &amp; Purchased Power</b>		\$ -	
72				
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ -	
74				
75	<b>Transmission O&amp;M</b>			
76	<b>Transmission Operation</b>			
77	Supervision & Engineering	560	\$ -	NA
78	Load Dispatch	561	\$ -	NA
79	Station Equipment	562	\$ -	NA
80	Overhead Lines	563	\$ -	NA
81	Underground Lines	564	\$ -	NA
82	Miscellaneous	566	\$ -	NA
83	Rents	567	\$ -	NA

# Customer



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
84	<b>Subtotal Transmission Operation</b>		\$ -	
85				
86	<b>Transmission Maintenance</b>			
87	Supervision & Engineering	568	\$ -	NA
88	Structures	569	\$ -	NA
89	Station Equipment	570	\$ -	NA
90	Overhead Lines	571	\$ -	NA
91	Underground Lines	572	\$ -	NA
92	Miscellaneous	573	\$ -	NA
93	<b>Subtotal Transmission Maintenance</b>		\$ -	
94				
95	<b>Wheeling</b>			
96	Transmission Cost Fixed	565	\$ -	NA
97	Transmission Cost Variable	565	\$ -	NA
98	<b>Subtotal Wheeling</b>		\$ -	
99				
100	<b>Total Transmission O&amp;M</b>		\$ -	
101				
102	<b>Distribution O&amp;M</b>			
103	<b>Distribution Operations</b>			
104	Operation Maintenance and Engineering	580	\$ -	NA
105	Load Dispatch	581	\$ -	NA
106	Station Equipment	582	\$ -	NA
107	Overhead Lines	583	\$ -	NA
108	Underground Lines	584	\$ -	NA
109	Street Lighting & Signal Expenses	585	\$ -	NA
110	Metering	586	\$ -	NA
111	Customer Installations	587	\$ -	NA
112	Miscellaneous	588	\$ -	NA
113	Rents	589	\$ -	NA
114	<b>Subtotal Distribution Operations</b>		\$ -	
115				
116	<b>Distribution Maintenance</b>			
117	Supervision	590	\$ -	NA
118	Structures	591	\$ -	NA
119	Station Equipment	592	\$ -	NA
120	Overhead Lines	593	\$ -	NA
121	Underground Lines	594	\$ -	NA
122	Transformers	595	\$ -	NA
123	Street Lighting & Signals	596	\$ -	NA
124	Metering	597	\$ -	NA
125	Miscellaneous	598	\$ -	NA
126	<b>Subtotal Distribution Maintenance</b>		\$ -	
127				
128	<b>Total Distribution O&amp;M</b>		\$ -	
129				
130	<b>Customer O&amp;M</b>			
131	<b>Customer Accounting Expense</b>			
132	Supervision	901	\$ 243,880	Cust. Acct. Super.
133	Meter Reading	902	\$ 1,359,936	Meter Reading
134	Customer Records and Collection Expenses	903	\$ 7,008,132	Customer Service
135	Reserved	NA	\$ -	NA
136	Uncollectible Accounts	904	\$ 1,240,440	Customer Service
137	Miscellaneous	905	\$ -	NA
138	<b>Subtotal Customer Accounting Expense</b>		\$ 9,852,388	
139				
140	<b>Other Customer Costs</b>			
141	Supervision	907	\$ -	NA
142	Customer Assistance	908	\$ 1,062,674	Customer Service
143	Advertisement	909	\$ 209,483	Sales
144	Miscellaneous	910	\$ -	NA
145	<b>Subtotal Other Customer Costs</b>		\$ 1,272,157	
146				
147	<b>Sales Expense</b>			
148	Sales Expense - Supervision	911	\$ -	NA
149	Demonstrations & Selling	912	\$ 239,001	Sales
150	Advertising Expenses	913	\$ 2,962	Sales
151	Miscellaneous Sales Expense	916	\$ -	NA
152	<b>Subtotal Sales Expense</b>		\$ 241,963	
153				
154	<b>Total Customer O&amp;M</b>		\$ 11,366,508	
155				
156	<b>Administrative &amp; General Expense</b>			
157	Administrative Salaries & Misc. Labor	920	\$ 3,135,115	Labor x/A&G
158	Office Supplies & Expense	921	\$ 120,652	Labor x/A&G
159	Interdepartmental Charges	922	\$ (5,614,748)	Labor x/A&G
160	Outside Services	923	\$ 1,039,284	Labor x/A&G
161	Property Insurance	924	\$ -	NA
162	Injuries and Damages	925	\$ -	NA
163	Employee Pensions and Benefits	926	\$ 4,651,876	Labor x/A&G
164	Franchise Requirements	927	\$ -	NA
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ 1,827	Labor x/A&G
166	General Advertising Expense	930	\$ 358	Labor x/A&G

# Customer



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
167	Rents	931	\$ 57,417	Customer Service
168	Miscellaneous General Expenses	933	\$ 589,215	Customer Service
169	Maintenance of General Plant	932	\$ 24,888	Customer Service
170	Duplicate Charges - Credit	929	\$ -	NA
171	<b>Subtotal Administrative &amp; General Expense</b>		<b>\$ 4,005,885</b>	
172				
173	<b>Miscellaneous and Clearing Accounts</b>			
174	General Government Charges	701	\$ 623,938	Labor x/A&G
175	Expenses Transferred from Electric	702	\$ 184,186	Labor x/A&G
176	IDI Utility Charges	703	\$ 1,635	Labor x/A&G
177	Removal Expenses	704	\$ -	NA
178	Taxes	707	\$ -	NA
179	Stores Expenses	781	\$ -	NA
180	Transportation Expenses	782	\$ -	Labor x/A&G
181	Tool and Shop Expenses	783	\$ -	Labor x/A&G
182	Insurance	788	\$ -	Labor x/A&G
183	Non-Operating Expenses	790	\$ -	NA
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		<b>\$ 809,758</b>	
185				
186	<b>Total O&amp;M Expense</b>		<b>\$ 16,182,151</b>	
187				
188	<b>Total O&amp;M Expense less Purchased Power</b>		<b>\$ 16,182,151</b>	
189				
190	<b>Additional Expenses &amp; Deductions</b>			
191	Debt Service			
192	Generation	\$ -	NA	
193	Transmission	\$ -	NA	
194	Distribution	\$ -	NA	
195	Customer	\$ -	NA	
196	New Debt	\$ -	NA	
197	<b>Total Debt Service</b>	<b>\$ -</b>		
198				
199	<b>Taxes and Transfer to General Fund</b>			
200	General Fund Transfer	\$ 1,736,856	Rev. Req	
201	Other	\$ -	NA	
202	Other	\$ -	NA	
203	Other	\$ -	NA	
204	<b>Subtotal Taxes and Transfer to General Fund</b>	<b>\$ 1,736,856</b>		
205				
206	<b>Capital Paid from Current Earnings</b>			
207	Production	\$ -	NA	
208	Transmission	\$ -	NA	
209	Distribution	\$ -	NA	
210	Customer	\$ -	Rev. Req	
211	Street Lighting Capital	\$ -	NA	
212	NA	\$ -	NA	
213	<b>Subtotal Capital Paid from Current Earnings</b>	<b>\$ -</b>		
214				
215	<b>Reserves - Additional Cash Requirements</b>	<b>\$ 211,340</b>	Rev. Req	
216				
217	<b>Total Additional Expenses &amp; Deductions</b>	<b>\$ 1,948,196</b>		
218				
219	<b>Subtotal Revenue Requirement</b>	<b>\$ 18,130,347</b>		
220				
221	<b>Other Income</b>			
222	<b>Other Operating Revenue:</b>			
223	Uncollectibles	\$ -	Customer Service	
224	Diversion	344400 \$ -	NA	
225	Service Connect Charges - Electric	344410 \$ 868,460	Customer Service	
226	Misc Service Revenues - Electric	344491 \$ 2,409,600	Customer Service	
227	Misc Operating Revenues - Electric	344492 \$ 328	Rev. Req	
228	Corona Fees- Rev	344493 \$ -	NA	
229	Cap and Trade Auction	344511 \$ -	Rev. Req	
230	REC Sale	344523 \$ -	NA	
231	RA Capacity Sale	344522 \$ 61,425	Rev. Req	
232	Low Carbon Fuel Standard Credits	344514 \$ 67,979	Rev. Req	
233	Non Energy Receipts ABC Admin OH	344513 \$ 1,777	Rev. Req	
234	<b>Subtotal Other Operating Revenue</b>	<b>\$ 3,409,570</b>		
235				
236	<b>Other Non-Operating Revenues (Expenses):</b>			
237	Gain (Loss) on retirement of utility plant	\$ -	NA	
238	Interest Income	\$ -	Rev. Req	
239	Corona Fees - Rev	344493 \$ -	NA	
240	Misc. Settlement Reimbursement	344494 \$ -	NA	
241	Late Payment Penalties	353400 \$ -	NA	
242	Land and Building Rental	373100 \$ 99,066	Rev. Req	
243	Other Property Rental	373120 \$ 2,536	Rev. Req	
244	Pole Attachments	373125 \$ -	NA	
245	Substation Operation & Maintenance	373126 \$ -	NA	
246	Substation Leasing	373127 \$ -	NA	
247	Communication Services	373128 \$ -	NA	
248	CIS User Fee	373132 \$ -	NA	
249	Refunds and Reimbursements	374000 \$ -	NA	



# Customer



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
250	Miscellaneous Receipts	374200	\$ 14,116	Rev. Req
251	Cash Over/Shortage	374207	\$ -	Rev. Req
252	Asset Forfeiture Revenue	374500	\$ -	NA
253	Bad Debt Recovery	374800	\$ -	NA
254	Settlement Recovery	374801	\$ -	Rev. Req
255	Settlement Recovery - SONGS	374802	\$ -	NA
256	Liquidated Damages	374810	\$ -	NA
257	Sale of Salvage Materials	380030	\$ 1,235	Rev. Req
258	Damage Claim Recoveries	380100	\$ -	Rev. Req
259	Operating Transfer from 650 Fund	985650	\$ -	NA
260	Utilization Charges	61250000	\$ -	NA
261	<b>Subtotal Other Non-Operating Revenue</b>		<b>\$ 116,953</b>	
262				
263	<b>Wholesale Sales</b>		<b>\$ -</b>	<b>NA</b>
264				
265	<b>Transmission Revenue</b>		<b>\$ -</b>	<b>NA</b>
266				
267	<b>Total Other Income</b>		<b>\$ 3,526,523</b>	
268				
269	<b>Total Retail Revenue Requirement</b>		<b>\$ 14,603,824</b>	
270				
271				
273				
274				
275				
276				
277				
278				
279				
280				
281				
282				
283				
284				
285	<b>PLANT IN SERVICE</b>			
286				
287	<b>Gross Plant in Service</b>			
288	<b>Intangible Plant</b>			
289	Organization	301	\$ -	NA
290	Franchises and Consents	302	\$ -	NA
291	Misc. Intangible Plant	303	\$ -	NA
292	Misc. Computer Software	3030	\$ -	NA
293	<b>Subtotal Intangible Plant</b>		<b>\$ -</b>	
294	<b>Production Plant</b>			
295	<b>Steam Production</b>			
296	Land and Land Rights	310	\$ -	NA
297	Structures & Improvements	311	\$ -	NA
298	Boiler Plant Equipment	312	\$ -	NA
299	Engines and Engine Generators	313	\$ -	NA
300	Turbo-Generator Units	314	\$ -	NA
301	Accessory Electric Equipment	315	\$ -	NA
302	Misc. Power Plant Equipment	316	\$ -	NA
303	<b>Subtotal Steam Production</b>		<b>\$ -</b>	
304				
305	<b>Hydraulic Production</b>			
306	Land and Land Rights	330	\$ -	NA
307	Structures & Improvements	331	\$ -	NA
308	Reservoirs, Dams and Water Ways	332	\$ -	NA
309	Water Wheel, Turbine and Generator	333	\$ -	NA
310	Accessory Electric Equipment	334	\$ -	NA
311	Misc. Power Plant Equipment	335	\$ -	NA
312	Roads, Railroads and Bridges	336	\$ -	NA
313	<b>Subtotal Hydraulic Production</b>		<b>\$ -</b>	
314				
315	<b>Combustion Turbine &amp; Other Production</b>			
316	Land and Land Rights	340	\$ -	NA
317	Structures & Improvements	341	\$ -	NA
318	Fuel Holders, Prod, & Acc.	342	\$ -	NA
319	Prime Movers	343	\$ -	NA
320	Generators & Other Production	344	\$ -	NA
321	Accessory Electric Equipment	345	\$ -	NA
322	Misc. Production Plant	2000	\$ -	NA
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		<b>\$ -</b>	
324				
325	<b>Total Production Plant</b>		<b>\$ -</b>	
326				
327	<b>Transmission Plant</b>			
328	Land and Land Rights	350	\$ -	NA
329	Reserved	351	\$ -	NA
330	Structures & Improvements	352	\$ -	NA
331	Station Equipment - System	353	\$ -	NA
332	Towers and Fixtures	354	\$ -	NA

# Customer



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
333	Poles and Fixtures	355	\$ -	NA
334	Overhead Conductor	356	\$ -	NA
335	Underground Conductor	357	\$ -	NA
336	Underground Conduit	358	\$ -	NA
337	Misc. Transmission Plant	359	\$ -	NA
338	<b>Subtotal Transmission Plant</b>		\$ -	
339				
340	<b>Distribution Plant</b>			
341	Land and Land Rights	360	\$ -	NA
342	Structures & Improvements	361	\$ -	NA
343	Station Equipment	362	\$ -	NA
344	Misc. Plant	363	\$ -	NA
345	Towers and Fixtures	364	\$ -	NA
346	Overhead Conductor	365	\$ -	NA
347	Underground Conduit	366	\$ -	NA
348	Underground Conductor	367	\$ -	NA
349	Line Transformers	368	\$ -	NA
350	Services	369	\$ -	NA
351	Meters	370	\$ -	NA
352	Inst. on Customer Premises	371	\$ -	NA
353	Street Light / Signal System	373	\$ -	NA
354	<b>Total Distribution Plant</b>		\$ -	
355				
356	<b>Subtotal Plant Before General</b>		\$ -	
357				
358	<b>General Plant</b>			
359	Land and Land Rights	389	\$ -	NA
360	Structures & Improvements	390	\$ -	NA
361	Structures & Improvements - Other	3900	\$ -	NA
362	Office Furniture & Equipment	391	\$ -	NA
363	Info System Computers	3910	\$ -	NA
364	Transportation Equipment	392	\$ -	NA
365	Stores Equipment	393	\$ -	NA
366	Tools, Shop & Garage Equipment	394	\$ -	NA
367	Laboratory Equipment	395	\$ -	NA
368	Power Operated Equipment	396	\$ -	NA
369	Communication Equipment	397	\$ -	NA
370	Miscellaneous Equipment	398	\$ -	NA
371	Other Tangible Property	399	\$ -	NA
372	<b>Subtotal General Plant</b>		\$ -	
373				
374	<b>Total Gross Plant in Service</b>		\$ -	
375				
376				
377	<b>Accumulated Depreciation</b>			
378	<b>Intangible Plant</b>			
379	Organization	301	\$ -	NA
380	Franchises and Consents	302	\$ -	NA
381	Misc. Intangible Plant	303	\$ -	NA
382	Misc. Computer Software	3030	\$ -	NA
383	<b>Subtotal Intangible Plant</b>		\$ -	
384				
385	<b>Production Plant</b>			
386	<b>Steam Production</b>			
387	Land and Land Rights	310	\$ -	NA
388	Structures & Improvements	311	\$ -	NA
389	Boiler Plant Equipment	312	\$ -	NA
390	Engines and Engine Generators	313	\$ -	NA
391	Turbo-Generator Units	314	\$ -	NA
392	Accessory Electric Equipment	315	\$ -	NA
393	Misc. Power Plant Equipment	316	\$ -	NA
394	<b>Subtotal Steam Production</b>		\$ -	
395				
396	<b>Hydraulic Production</b>			
397	Land and Land Rights	330	\$ -	NA
398	Structures & Improvements	331	\$ -	NA
399	Reservoirs, Dams and Water Ways	332	\$ -	NA
400	Water Wheel, Turbine and Generator	333	\$ -	NA
401	Accessory Electric Equipment	334	\$ -	NA
402	Misc. Power Plant Equipment	335	\$ -	NA
403	Roads, Railroads and Bridges	336	\$ -	NA
404	<b>Subtotal Hydraulic Production</b>		\$ -	
405				
406	<b>Combustion Turbine &amp; Other Production</b>			
407	Land and Land Rights	340	\$ -	NA
408	Structures & Improvements	341	\$ -	NA
409	Fuel Holders, Prod, & Acc.	342	\$ -	NA
410	Prime Movers	343	\$ -	NA
411	Generators & Other Production	344	\$ -	NA
412	Accessory Electric Equipment	345	\$ -	NA
413	Misc. Production Plant	2000	\$ -	NA
414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	
415				

# Customer



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
416	<b>Total Production Plant</b>	\$	-	
417				
418	<b>Transmission Plant</b>			
419	Land and Land Rights	350 \$	-	NA
420	Reserved	351 \$	-	NA
421	Structures & Improvements	352 \$	-	NA
422	Station Equipment - System	353 \$	-	NA
423	Towers and Fixtures	354 \$	-	NA
424	Poles and Fixtures	355 \$	-	NA
425	Overhead Conductor	356 \$	-	NA
426	Underground Conductor	357 \$	-	NA
427	Underground Conduit	358 \$	-	NA
428	Misc. Transmission Plant	359 \$	-	NA
429	<b>Subtotal Transmission Plant</b>	\$	-	
430				
431	<b>Distribution Plant</b>			
432	Land and Land Rights	360 \$	-	NA
433	Structures & Improvements	361 \$	-	NA
434	Station Equipment	362 \$	-	NA
435	Misc. Plant	363 \$	-	NA
436	Towers and Fixtures	364 \$	-	NA
437	Overhead Conductor	365 \$	-	NA
438	Underground Conduit	366 \$	-	NA
439	Underground Conductor	367 \$	-	NA
440	Line Transformers	368 \$	-	NA
441	Services	369 \$	-	NA
442	Meters	370 \$	-	NA
443	Inst. on Customer Premises	371 \$	-	NA
444	Street Light / Signal System	373 \$	-	NA
445	<b>Total Distribution Plant</b>	\$	-	
446				
447	<b>Subtotal Plant Before General</b>	\$	-	
448				
449	<b>General Plant</b>			
450	Land and Land Rights	389 \$	-	NA
451	Structures & Improvements	390 \$	-	NA
452	Structures & Improvements - Other	3900 \$	-	NA
453	Office Furniture & Equipment	391 \$	-	NA
454	Info System Computers	3910 \$	-	NA
455	Transportation Equipment	392 \$	-	NA
456	Stores Equipment	393 \$	-	NA
457	Tools, Shop & Garage Equipment	394 \$	-	NA
458	Laboratory Equipment	395 \$	-	NA
459	Power Operated Equipment	396 \$	-	NA
460	Communication Equipment	397 \$	-	NA
461	Miscellaneous Equipment	398 \$	-	NA
462	Other Tangible Property	399 \$	-	NA
463	<b>Subtotal General Plant</b>	\$	-	
464				
465	<b>Total Accumulated Depreciation</b>	\$	-	
466				
467				
468	<b>Net Plant in Service</b>			
469	<b>Intangible Plant</b>			
470	Organization	301 \$	-	NA
471	Franchises and Consents	302 \$	-	NA
472	Misc. Intangible Plant	303 \$	-	NA
473	Misc. Computer Software	3030 \$	-	NA
474	<b>Subtotal Intangible Plant</b>	\$	-	
475				
476	<b>Production Plant</b>			
477	<b>Steam Production</b>			
478	Land and Land Rights	310 \$	-	NA
479	Structures & Improvements	311 \$	-	NA
480	Boiler Plant Equipment	312 \$	-	NA
481	Engines and Engine Generators	313 \$	-	NA
482	Turbo-Generator Units	314 \$	-	NA
483	Accessory Electric Equipment	315 \$	-	NA
484	Misc. Power Plant Equipment	316 \$	-	NA
485	<b>Subtotal Steam Production</b>	\$	-	
486				
487	<b>Hydraulic Production</b>			
488	Land and Land Rights	330 \$	-	NA
489	Structures & Improvements	331 \$	-	NA
490	Reservoirs, Dams and Water Ways	332 \$	-	NA
491	Water Wheel, Turbine and Generator	333 \$	-	NA
492	Accessory Electric Equipment	334 \$	-	NA
493	Misc. Power Plant Equipment	335 \$	-	NA
494	Roads, Railroads and Bridges	336 \$	-	NA
495	<b>Subtotal Hydraulic Production</b>	\$	-	
496				
497	<b>Combustion Turbine &amp; Other Production</b>			
498	Land and Land Rights	340 \$	-	NA
499	Structures & Improvements	341 \$	-	NA

# Customer



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
500	Fuel Holders, Prod, & Acc.	342	\$ -	NA
501	Prime Movers	343	\$ -	NA
502	Generators & Other Production	344	\$ -	NA
503	Accessory Electric Equipment	345	\$ -	NA
504	Misc. Production Plant	2000	\$ -	NA
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	
506				
507	<b>Total Production Plant</b>		\$ -	
508				
509	<b>Transmission Plant</b>			
510	Land and Land Rights	350	\$ -	NA
511	Reserved	351	\$ -	NA
512	Structures & Improvements	352	\$ -	NA
513	Station Equipment - System	353	\$ -	NA
514	Towers and Fixtures	354	\$ -	NA
515	Poles and Fixtures	355	\$ -	NA
516	Overhead Conductor	356	\$ -	NA
517	Underground Conductor	357	\$ -	NA
518	Underground Conduit	358	\$ -	NA
519	Misc. Transmission Plant	359	\$ -	NA
520	<b>Subtotal Transmission Plant</b>		\$ -	
521				
522	<b>Distribution Plant</b>			
523	Land and Land Rights	360	\$ -	NA
524	Structures & Improvements	361	\$ -	NA
525	Station Equipment	362	\$ -	NA
526	Misc. Plant	363	\$ -	NA
527	Towers and Fixtures	364	\$ -	NA
528	Overhead Conductor	365	\$ -	NA
529	Underground Conduit	366	\$ -	NA
530	Underground Conductor	367	\$ -	NA
531	Line Transformers	368	\$ -	NA
532	Services	369	\$ -	NA
533	Meters	370	\$ -	NA
534	Inst. on Customer Premises	371	\$ -	NA
535	Street Light / Signal System	373	\$ -	NA
536	<b>Total Distribution Plant</b>		\$ -	
537				
538	<b>Subtotal Plant Before General</b>		\$ -	
539				
540	<b>General Plant</b>			
541	Land and Land Rights	389	\$ -	NA
542	Structures & Improvements	390	\$ -	NA
543	Structures & Improvements - Other	3900	\$ -	NA
544	Office Furniture & Equipment	391	\$ -	NA
545	Info System Computers	3910	\$ -	NA
546	Transportation Equipment	392	\$ -	NA
547	Stores Equipment	393	\$ -	NA
548	Tools, Shop & Garage Equipment	394	\$ -	NA
549	Laboratory Equipment	395	\$ -	NA
550	Power Operated Equipment	396	\$ -	NA
551	Communication Equipment	397	\$ -	NA
552	Miscellaneous Equipment	398	\$ -	NA
553	Other Tangible Property	399	\$ -	NA
554	<b>Subtotal General Plant</b>		\$ -	
555				
556	<b>Total Net Plant in Service</b>		\$ -	
557				
558				
559	<b>Labor</b>			
560				
561	<b>Production Labor</b>			
562	<b>Steam Production Operation</b>			
563	Supervision & Engineering	\$ -	NA	
564	Fuel (Transportation & Handling)	\$ -	NA	
565	Steam Expense	\$ -	NA	
566	Electric Expense	\$ -	NA	
567	Miscellaneous	\$ -	NA	
568	Rent	\$ -	NA	
569	<b>Total Steam Production Operation</b>		\$ -	
570				
571	<b>Steam Production Maintenance</b>			
572	Supervision & Engineering	\$ -	NA	
573	Structures	\$ -	NA	
574	Boilers	\$ -	NA	
575	Electric Plant	\$ -	NA	
576	Miscellaneous Labor	\$ -	NA	
577	<b>Total Steam Production Maintenance</b>		\$ -	
578				
579	<b>Hydro Production Operation</b>			
580	Supervision & Engineering	\$ -	NA	
581	Water for Power	\$ -	NA	
582	Hydraulic Expense	\$ -	NA	



## Customer

Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
583	Electric Expense	\$	-	NA
584	Miscellaneous	\$	-	NA
585	Rent	\$	-	NA
586	<b>Total Hydro Production Operation</b>	\$	-	
587				
588	<b>Hydro Production Maintenance</b>			
589	Supervision & Engineering	\$	-	NA
590	Structures	\$	-	NA
591	Reservoirs & Dams	\$	-	NA
592	Electric Plant	\$	-	NA
593	Miscellaneous Plant	\$	-	NA
594	<b>Total Hydro Production Maintenance</b>	\$	-	
595				
596	<b>Combined Cycle Operation</b>			
597	Labor	\$	-	NA
598	Fuel Handling	\$	-	NA
599	Generation Expense	\$	-	NA
600	Miscellaneous Plant	\$	-	NA
601	<b>Total Combined Cycle Operation</b>	\$	-	
602				
603	<b>Combined Cycle Maintenance</b>			
604	Supervision & Engineering	\$	-	NA
605	Structures	\$	-	NA
606	Electric Plant	\$	-	NA
607	Miscellaneous Plant	\$	-	NA
608	<b>Total Combined Cycle Maintenance</b>	\$	-	
609				
610	<b>Other Production</b>			
611	RERC/Acorn Gen. Plant	6120130 \$	-	NA
612	Clearwater Generating Plant	6120140 \$	-	NA
613	PU Elec Power Supply Operations	6120000 \$	-	NA
614	<b>Total Other Production</b>	\$	-	
615				
616	<b>Total Production Labor</b>	\$	-	
617				
618	<b>Transmission Labor</b>			
619	<b>Transmission Operations</b>			
620	Supervision & Engineering	\$	-	NA
621	Load Dispatch	\$	-	NA
622	Station Equipment	\$	-	NA
623	Overhead Lines	\$	-	NA
624	Underground Lines	\$	-	NA
625	General Labor	\$	-	NA
626	Miscellaneous	\$	-	NA
627	Rents	\$	-	NA
628	<b>Total Transmission Operations</b>	\$	-	
629				
630	<b>Transmission Maintenance</b>			
631	Supervision & Engineering	\$	-	NA
632	Structures	\$	-	NA
633	Station Equipment	\$	-	NA
634	Overhead Lines	\$	-	NA
635	Underground Lines	\$	-	NA
636	Miscellaneous	\$	-	NA
637	<b>Total Transmission Maintenance</b>	\$	-	
638				
639	<b>Wheeling</b>			
640	Wheeling	\$	-	NA
641	Wheeling	\$	-	NA
642	<b>Total Wheeling</b>	\$	-	
643				
644	<b>Total Transmission Labor</b>	\$	-	
645				
646	<b>Distribution Labor</b>			
647	<b>Distribution Operations</b>			
648	Electric Operations	6100000 \$	-	NA
649	PU Electric Field Operations	6105000 \$	-	NA
650	Energy Deliv. Engineering	6110000 \$	-	NA
651	Customer Engineering-GIS	6115000 \$	-	NA
652	Underground Lines	\$	-	NA
653	Street Lighting	\$	-	NA
654	Metering	\$	-	NA
655	Customer Installations	\$	-	NA
656	Miscellaneous	\$	-	NA
657	Rents	\$	-	NA
658	<b>Total Distribution Operations</b>	\$	-	
659				

# Customer



Line No.	Item	Account/ID	Adjusted Test Year	Allocation Factor
660	<b>Distribution Maintenance</b>			
661	Supervision & Engineering	\$ -		NA
662	Structures	\$ -		NA
663	Stations Equipment	\$ -		NA
664	Overhead Lines	\$ -		NA
665	Underground Lines	\$ -		NA
666	Transformers	\$ -		NA
667	Street Lighting	\$ -		NA
668	Metering	\$ -		NA
669	Miscellaneous	\$ -		NA
670	<b>Total Distribution Maintenance</b>	\$ -		
671				
672	<b>Total Distribution Labor</b>	\$ -		
673				
674	<b>Customer Labor</b>			
675	<b>Customer Accounting Expense</b>			
676	Pub Util Business Support	6004000 \$ 1,512,751		Customer Service
677	Pub Util Admin-Utility Billing	6005000 \$ 1,198,664		Billing Exp
678	Pub Util Admin-Customer Service	6015000 \$ 4,426,209		Customer Service
679	Pub Util Admin-Marketing Service	6020000 \$ 2,617,460		Customer Service
680	Miscellaneous	\$ -		NA
681	<b>Total Customer Accounting Expense</b>	\$ 9,755,084		
682				
683	<b>Customer Service Expense</b>			
684	Customer Engineering-GIS	\$ -		NA
685	Customer Assistance	\$ -		NA
686	Advertisement / Marketing	\$ -		NA
687	Miscellaneous	\$ -		NA
688	<b>Total Customer Service Expense</b>	\$ -		
689				
690	<b>Sales Expense</b>			
691	Sales Expense	\$ -		NA
692	Demonstrations & Selling	\$ -		NA
693	Miscellaneous Sales Expense	\$ -		NA
694	<b>Total Sales Expense</b>	\$ -		
695				
696	<b>Total Customer Labor</b>	\$ 9,755,084		
697				
698	<b>Total Labor Expense excluding A&amp;G</b>	\$ 9,755,084		
699				
700	<b>Administrative &amp; General Labor</b>			
701	Pub Util Admin-Management Services	6000000 \$ 924,771		Rev. Req
702	Pub Util Admin-Field Services	6010000 \$ 3,632,238		Rev. Req
703	Legislative & Regulator Risk	6025000 \$ 39,791		Rev. Req
704	Outside Services	\$ -		NA
705	Property Insurance	\$ -		NA
706	Injuries and Damages	\$ -		NA
707	Electric Utility Communication Labor	\$ -		NA
708	Miscellaneous	\$ -		NA
709	Rents	\$ -		NA
710	Transportation Pool General Labor	\$ -		NA
711	Maintenance of General Plant	\$ -		NA
712	N/A	\$ -		NA
713	<b>Total Administrative &amp; General Labor</b>	\$ 4,596,799		
714				
715	<b>Total Labor Expense</b>	\$ 14,351,883		

## Allocation Factors

Meter Reading	Meter Reading
Billing & Cashiering	Billing Exp
Cusomer Accouting - Supervision	Cust. Acct. Super.
Sales	Sales
Customer Service	Customer Service
Revenue Requirement	Rev. Req
Labor x/ A&G	Labor x/A&G
Capital	CIP
Total Labor	Total Labor
Gross Plant in Service	Gross Plant
Net Plant in Service	Net Plant
NA	NA

# Customer



Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
1	<b>Production O&amp;M</b>					
2	<b>Steam Production Operation</b>					
3	Supervision & Engineering	500	\$ -	\$ -	\$ -	-
4	Fuel (Transportation & Handling)	501	\$ -	\$ -	\$ -	-
5	Steam Power Fuel - Gas	50110	\$ -	\$ -	\$ -	-
6	Steam Power Fuel - Oil	50120	\$ -	\$ -	\$ -	-
7	Steam Power Fuel - Coal	50130	\$ -	\$ -	\$ -	-
8	Steam Expense	502	\$ -	\$ -	\$ -	-
9	Electric Expense	505	\$ -	\$ -	\$ -	-
10	Miscellaneous	506	\$ -	\$ -	\$ -	-
11	Rent	507	\$ -	\$ -	\$ -	-
12	<b>Subtotal Steam Production Operation</b>		\$ -	\$ -	\$ -	-
13						
14	<b>Steam Production Maintenance</b>					
15	Supervision & Engineering	510	\$ -	\$ -	\$ -	-
16	Structures	511	\$ -	\$ -	\$ -	-
17	Boilers	512	\$ -	\$ -	\$ -	-
18	Electric Plant	513	\$ -	\$ -	\$ -	-
19	Miscellaneous Labor	515	\$ -	\$ -	\$ -	-
20	<b>Subtotal Steam Production Maintenance</b>		\$ -	\$ -	\$ -	-
21						
22	<b>Nuclear Production Operation</b>					
23	Supervision & Engineering	517	\$ -	\$ -	\$ -	-
24	Nuclear Fuel Expense	518	\$ -	\$ -	\$ -	-
25	Electric Expense - Turbine Generators	523	\$ -	\$ -	\$ -	-
26	Reserved	NA	\$ -	\$ -	\$ -	-
27	Miscellaneous Power Expenses	524	\$ -	\$ -	\$ -	-
28	Reserved	NA	\$ -	\$ -	\$ -	-
29	<b>Subtotal Nuclear Production Operation</b>		\$ -	\$ -	\$ -	-
30						
31	<b>Nuclear Production Maintenance</b>					
32	Supervision & Engineering	528	\$ -	\$ -	\$ -	-
33	Reserved	NA	\$ -	\$ -	\$ -	-
34	Reserved	NA	\$ -	\$ -	\$ -	-
35	Reserved	NA	\$ -	\$ -	\$ -	-
36	Miscellaneous Plant	530	\$ -	\$ -	\$ -	-
37	<b>Subtotal Nuclear Production Maintenance</b>		\$ -	\$ -	\$ -	-
38						
39	<b>Combined Cycle Operation</b>					
40	Supervision & Engineering	NA	\$ -	\$ -	\$ -	-
41	Fuel	NA	\$ -	\$ -	\$ -	-
42	Combined Cycle Fuel - Gas	NA	\$ -	\$ -	\$ -	-
43	Combined Cycle Fuel - Oil	NA	\$ -	\$ -	\$ -	-
44	Generation Expense	NA	\$ -	\$ -	\$ -	-
45	Miscellaneous	NA	\$ -	\$ -	\$ -	-
46	<b>Subtotal Combined Cycle Operation</b>		\$ -	\$ -	\$ -	-
47						
48	<b>Combined Cycle Maintenance</b>					
49	Supervision & Engineering	NA	\$ -	\$ -	\$ -	-
50	Structures	NA	\$ -	\$ -	\$ -	-
51	Electric Plant	NA	\$ -	\$ -	\$ -	-
52	Miscellaneous Plant	NA	\$ -	\$ -	\$ -	-
53	<b>Subtotal Combined Cycle Maintenance</b>		\$ -	\$ -	\$ -	-
54						
55	<b>Other Production</b>					
56	Intermountain Power (take or pay)	546	\$ -	\$ -	\$ -	-
57	Fuel Expense	547	\$ -	\$ -	\$ -	-
58	Hoover (take or pay)	548	\$ -	\$ -	\$ -	-
59	Misc. Other Power Generation	549	\$ -	\$ -	\$ -	-
60	Palo Verde Power (take or pay)	550	\$ -	\$ -	\$ -	-
61	Deseret Power (take or pay)	552	\$ -	\$ -	\$ -	-
62	Maint/Generating & Elec. Equip.	553	\$ -	\$ -	\$ -	-
63	System Load Control	556	\$ -	\$ -	\$ -	-
64	Other Expenditures	557	\$ -	\$ -	\$ -	-
65	Purchased Power	555	\$ -	\$ -	\$ -	-
66	Purchased Power - Energy Direct Assignment	55501	\$ -	\$ -	\$ -	-
67	<b>Subtotal Other Production</b>		\$ -	\$ -	\$ -	-
68						
69	<b>Total Production O&amp;M</b>		\$ -	\$ -	\$ -	-
70						
71	<b>Fuel &amp; Purchased Power</b>		\$ -	\$ -	\$ -	-
72						
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ -	\$ -	\$ -	-
74						
75	<b>Transmission O&amp;M</b>					
76	<b>Transmission Operation</b>					
77	Supervision & Engineering	560	\$ -	\$ -	\$ -	-
78	Load Dispatch	561	\$ -	\$ -	\$ -	-
79	Station Equipment	562	\$ -	\$ -	\$ -	-
80	Overhead Lines	563	\$ -	\$ -	\$ -	-
81	Underground Lines	564	\$ -	\$ -	\$ -	-
82	Miscellaneous	566	\$ -	\$ -	\$ -	-
83	Rents	567	\$ -	\$ -	\$ -	-

# Customer



Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
84	<b>Subtotal Transmission Operation</b>		\$ -	\$ -	\$ -	\$ -
85						
86	<b>Transmission Maintenance</b>					
87	Supervision & Engineering	568	\$ -	\$ -	\$ -	\$ -
88	Structures	569	\$ -	\$ -	\$ -	\$ -
89	Station Equipment	570	\$ -	\$ -	\$ -	\$ -
90	Overhead Lines	571	\$ -	\$ -	\$ -	\$ -
91	Underground Lines	572	\$ -	\$ -	\$ -	\$ -
92	Miscellaneous	573	\$ -	\$ -	\$ -	\$ -
93	<b>Subtotal Transmission Maintenance</b>		\$ -	\$ -	\$ -	\$ -
94						
95	<b>Wheeling</b>					
96	Transmission Cost Fixed	565	\$ -	\$ -	\$ -	\$ -
97	Transmission Cost Variable	565	\$ -	\$ -	\$ -	\$ -
98	<b>Subtotal Wheeling</b>		\$ -	\$ -	\$ -	\$ -
99						
100	<b>Total Transmission O&amp;M</b>		\$ -	\$ -	\$ -	\$ -
101						
102	<b>Distribution O&amp;M</b>					
103	<b>Distribution Operations</b>					
104	Operation Maintenance and Engineering	580	\$ -	\$ -	\$ -	\$ -
105	Load Dispatch	581	\$ -	\$ -	\$ -	\$ -
106	Station Equipment	582	\$ -	\$ -	\$ -	\$ -
107	Overhead Lines	583	\$ -	\$ -	\$ -	\$ -
108	Underground Lines	584	\$ -	\$ -	\$ -	\$ -
109	Street Lighting & Signal Expenses	585	\$ -	\$ -	\$ -	\$ -
110	Metering	586	\$ -	\$ -	\$ -	\$ -
111	Customer Installations	587	\$ -	\$ -	\$ -	\$ -
112	Miscellaneous	588	\$ -	\$ -	\$ -	\$ -
113	Rents	589	\$ -	\$ -	\$ -	\$ -
114	<b>Subtotal Distribution Operations</b>		\$ -	\$ -	\$ -	\$ -
115						
116	<b>Distribution Maintenance</b>					
117	Supervision	590	\$ -	\$ -	\$ -	\$ -
118	Structures	591	\$ -	\$ -	\$ -	\$ -
119	Station Equipment	592	\$ -	\$ -	\$ -	\$ -
120	Overhead Lines	593	\$ -	\$ -	\$ -	\$ -
121	Underground Lines	594	\$ -	\$ -	\$ -	\$ -
122	Transformers	595	\$ -	\$ -	\$ -	\$ -
123	Street Lighting & Signals	596	\$ -	\$ -	\$ -	\$ -
124	Metering	597	\$ -	\$ -	\$ -	\$ -
125	Miscellaneous	598	\$ -	\$ -	\$ -	\$ -
126	<b>Subtotal Distribution Maintenance</b>		\$ -	\$ -	\$ -	\$ -
127						
128	<b>Total Distribution O&amp;M</b>		\$ -	\$ -	\$ -	\$ -
129						
130	<b>Customer O&amp;M</b>					
131	<b>Customer Accounting Expense</b>					
132	Supervision	901	\$ -	\$ -	243,880	\$ -
133	Meter Reading	902	\$ 1,359,936	\$ -	\$ -	\$ -
134	Customer Records and Collection Expenses	903	\$ -	\$ -	7,008,132	\$ -
135	Reserved	NA	\$ -	\$ -	\$ -	\$ -
136	Uncollectible Accounts	904	\$ -	\$ -	1,240,440	\$ -
137	Miscellaneous	905	\$ -	\$ -	\$ -	\$ -
138	<b>Subtotal Customer Accounting Expense</b>		\$ 1,359,936	\$ -	8,492,451	\$ -
139						
140	<b>Other Customer Costs</b>					
141	Supervision	907	\$ -	\$ -	\$ -	\$ -
142	Customer Assistance	908	\$ -	\$ -	1,062,674	\$ -
143	Advertisement	909	\$ -	\$ -	\$ -	209,483
144	Miscellaneous	910	\$ -	\$ -	\$ -	\$ -
145	<b>Subtotal Other Customer Costs</b>		\$ -	\$ -	1,062,674	209,483
146						
147	<b>Sales Expense</b>					
148	Sales Expense - Supervision	911	\$ -	\$ -	\$ -	\$ -
149	Demonstrations & Selling	912	\$ -	\$ -	\$ -	239,001
150	Advertising Expenses	913	\$ -	\$ -	\$ -	2,962
151	Miscellaneous Sales Expense	916	\$ -	\$ -	\$ -	\$ -
152	<b>Subtotal Sales Expense</b>		\$ -	\$ -	\$ -	241,963
153						
154	<b>Total Customer O&amp;M</b>		\$ 1,359,936	\$ -	9,555,126	451,446
155						
156	<b>Administrative &amp; General Expense</b>					
157	Administrative Salaries & Misc. Labor	920	\$ -	385,230	2,749,885	\$ -
158	Office Supplies & Expense	921	\$ -	14,825	105,827	\$ -
159	Interdepartmental Charges	922	\$ -	(689,917)	(4,924,831)	\$ -
160	Outside Services	923	\$ -	127,703	911,581	\$ -
161	Property Insurance	924	\$ -	\$ -	\$ -	\$ -
162	Injuries and Damages	925	\$ -	\$ -	\$ -	\$ -
163	Employee Pensions and Benefits	926	\$ -	571,603	4,080,273	\$ -
164	Franchise Requirements	927	\$ -	\$ -	\$ -	\$ -
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ -	225	1,603	\$ -
166	General Advertising Expense	930	\$ -	44	314	\$ -



# Customer



Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
167	Rents	931	\$ -	\$ -	\$ 57,417	\$ -
168	Miscellaneous General Expenses	933	\$ -	\$ -	\$ 589,215	\$ -
169	Maintenance of General Plant	932	\$ -	\$ -	\$ 24,888	\$ -
170	Duplicate Charges - Credit	929	\$ -	\$ -	\$ -	\$ -
171	<b>Subtotal Administrative &amp; General Expense</b>		\$ -	\$ 409,713	\$ 3,596,172	\$ -
172						
173	<b>Miscellaneous and Clearing Accounts</b>					
174	General Government Charges	701	\$ -	\$ 76,667	\$ 547,271	\$ -
175	Expenses Transferred from Electric	702	\$ -	\$ 22,632	\$ 161,554	\$ -
176	IDI Utility Charges	703	\$ -	\$ 201	\$ 1,434	\$ -
177	Removal Expenses	704	\$ -	\$ -	\$ -	\$ -
178	Taxes	707	\$ -	\$ -	\$ -	\$ -
179	Stores Expenses	781	\$ -	\$ -	\$ -	\$ -
180	Transportation Expenses	782	\$ -	\$ -	\$ -	\$ -
181	Tool and Shop Expenses	783	\$ -	\$ -	\$ -	\$ -
182	Insurance	788	\$ -	\$ -	\$ -	\$ -
183	Non-Operating Expenses	790	\$ -	\$ -	\$ -	\$ -
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		\$ -	\$ 99,500	\$ 710,259	\$ -
185						
186	<b>Total O&amp;M Expense</b>		\$ 1,359,936	\$ 509,213	\$ 13,861,556	\$ 451,446
187						
188	<b>Total O&amp;M Expense less Purchased Power</b>		\$ 1,359,936	\$ 509,213	\$ 13,861,556	\$ 451,446
189						
190	<b>Additional Expenses &amp; Deductions</b>					
191	Debt Service					
192	Generation		\$ -	\$ -	\$ -	\$ -
193	Transmission		\$ -	\$ -	\$ -	\$ -
194	Distribution		\$ -	\$ -	\$ -	\$ -
195	Customer		\$ -	\$ -	\$ -	\$ -
196	New Debt		\$ -	\$ -	\$ -	\$ -
197	<b>Total Debt Service</b>		\$ -	\$ -	\$ -	\$ -
198						
199	<b>Taxes and Transfer to General Fund</b>					
200	General Fund Transfer		\$ 183,044	\$ 68,539	\$ 1,424,510	\$ 60,763
201	Other		\$ -	\$ -	\$ -	\$ -
202	Other		\$ -	\$ -	\$ -	\$ -
203	Other		\$ -	\$ -	\$ -	\$ -
204	<b>Subtotal Taxes and Transfer to General Fund</b>		\$ 183,044	\$ 68,539	\$ 1,424,510	\$ 60,763
205						
206	<b>Capital Paid from Current Earnings</b>					
207	Production		\$ -	\$ -	\$ -	\$ -
208	Transmission		\$ -	\$ -	\$ -	\$ -
209	Distribution		\$ -	\$ -	\$ -	\$ -
210	Customer		\$ -	\$ -	\$ -	\$ -
211	Street Lighting Capital		\$ -	\$ -	\$ -	\$ -
212	NA		\$ -	\$ -	\$ -	\$ -
213	<b>Subtotal Capital Paid from Current Earnings</b>		\$ -	\$ -	\$ -	\$ -
214						
215	<b>Reserves - Additional Cash Requirements</b>		\$ 22,273	\$ 8,340	\$ 173,334	\$ 7,394
216						
217	<b>Total Additional Expenses &amp; Deductions</b>		\$ 205,316	\$ 76,878	\$ 1,597,844	\$ 68,157
218						
219	<b>Subtotal Revenue Requirement</b>		\$ 1,565,253	\$ 586,091	\$ 15,459,400	\$ 519,603
220						
221	<b>Other Income</b>					
222	<b>Other Operating Revenue:</b>					
223	Uncollectibles		\$ -	\$ -	\$ -	\$ -
224	Diversion	344400	\$ -	\$ -	\$ -	\$ -
225	Service Connect Charges - Electric	344410	\$ -	\$ -	\$ 868,460	\$ -
226	Misc Service Revenues - Electric	344491	\$ -	\$ -	\$ 2,409,600	\$ -
227	Misc Operating Revenues - Electric	344492	\$ 35	\$ 13	\$ 269	\$ 11
228	Corona Fees- Rev	344493	\$ -	\$ -	\$ -	\$ -
229	Cap and Trade Auction	344511	\$ -	\$ -	\$ -	\$ -
230	REC Sale	344523	\$ -	\$ -	\$ -	\$ -
231	RA Capacity Sale	344522	\$ 6,473	\$ 2,424	\$ 50,379	\$ 2,149
232	Low Carbon Fuel Standard Credits	344514	\$ 7,164	\$ 2,683	\$ 55,754	\$ 2,378
233	Non Energy Receipts ABC Admin OH	344513	\$ 187	\$ 70	\$ 1,458	\$ 62
234	<b>Subtotal Other Operating Revenue</b>		\$ 13,860	\$ 5,190	\$ 3,385,920	\$ 4,601
235						
236	<b>Other Non-Operating Revenues (Expenses):</b>					
237	Gain (Loss) on retirement of utility plant		\$ -	\$ -	\$ -	\$ -
238	Interest Income		\$ -	\$ -	\$ -	\$ -
239	Corona Fees - Rev	344493	\$ -	\$ -	\$ -	\$ -
240	Misc. Settlement Reimbursement	344494	\$ -	\$ -	\$ -	\$ -
241	Late Payment Penalties	353400	\$ -	\$ -	\$ -	\$ -
242	Land and Building Rental	373100	\$ 10,440	\$ 3,909	\$ 81,250	\$ 3,466
243	Other Property Rental	373120	\$ 267	\$ 100	\$ 2,080	\$ 89
244	Pole Attachments	373125	\$ -	\$ -	\$ -	\$ -
245	Substation Operation & Maintenance	373126	\$ -	\$ -	\$ -	\$ -
246	Substation Leasing	373127	\$ -	\$ -	\$ -	\$ -
247	Communication Services	373128	\$ -	\$ -	\$ -	\$ -
248	CIS User Fee	373132	\$ -	\$ -	\$ -	\$ -
249	Refunds and Reimbursements	374000	\$ -	\$ -	\$ -	\$ -

# Customer



Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
250	Miscellaneous Receipts	374200	\$ 1,488	\$ 557	\$ 11,578	\$ 494
251	Cash Over/Shortage	374207	\$ -	\$ -	\$ -	\$ -
252	Asset Forfeiture Revenue	374500	\$ -	\$ -	\$ -	\$ -
253	Bad Debt Recovery	374800	\$ -	\$ -	\$ -	\$ -
254	Settlement Recovery	374801	\$ -	\$ -	\$ -	\$ -
255	Settlement Recovery - SONGS	374802	\$ -	\$ -	\$ -	\$ -
256	Liquidated Damages	374810	\$ -	\$ -	\$ -	\$ -
257	Sale of Salvage Materials	380030	\$ 130	\$ 49	\$ 1,013	\$ 43
258	Damage Claim Recoveries	380100	\$ -	\$ -	\$ -	\$ -
259	Operating Transfer from 650 Fund	985650	\$ -	\$ -	\$ -	\$ -
260	Utilization Charges	61250000	\$ -	\$ -	\$ -	\$ -
261	<b>Subtotal Other Non-Operating Revenue</b>		\$ 12,325	\$ 4,615	\$ 95,921	\$ 4,092
262						
263	<b>Wholesale Sales</b>		\$ -	\$ -	\$ -	\$ -
264						
265	<b>Transmission Revenue</b>		\$ -	\$ -	\$ -	\$ -
266						
267	<b>Total Other Income</b>		\$ 26,185	\$ 9,805	\$ 3,481,841	\$ 8,692
268						
269	<b>Total Retail Revenue Requirement</b>		\$ 1,539,068	\$ 576,286	\$ 11,977,559	\$ 510,911
270						
271						
273						
274						
275						
276						
277						
278						
279						
280						
281						
282						
283						
284						
285	<b>PLANT IN SERVICE</b>					
285						
286	<b>Gross Plant in Service</b>					
287	<b>Intangible Plant</b>					
288	Organization	301	\$ -	\$ -	\$ -	\$ -
289	Franchises and Consents	302	\$ -	\$ -	\$ -	\$ -
290	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	\$ -
291	Misc. Computer Software	3030	\$ -	\$ -	\$ -	\$ -
292	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	\$ -
293						
294	<b>Production Plant</b>					
295	<b>Steam Production</b>					
296	Land and Land Rights	310	\$ -	\$ -	\$ -	\$ -
297	Structures & Improvements	311	\$ -	\$ -	\$ -	\$ -
298	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	\$ -
299	Engines and Engine Generators	313	\$ -	\$ -	\$ -	\$ -
300	Turbo-Generator Units	314	\$ -	\$ -	\$ -	\$ -
301	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	\$ -
302	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	\$ -
303	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	\$ -
304						
305	<b>Hydraulic Production</b>					
306	Land and Land Rights	330	\$ -	\$ -	\$ -	\$ -
307	Structures & Improvements	331	\$ -	\$ -	\$ -	\$ -
308	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	\$ -
309	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	\$ -
310	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	\$ -
311	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	\$ -
312	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	\$ -
313	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	\$ -
314						
315	<b>Combustion Turbine &amp; Other Production</b>					
316	Land and Land Rights	340	\$ -	\$ -	\$ -	\$ -
317	Structures & Improvements	341	\$ -	\$ -	\$ -	\$ -
318	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	\$ -
319	Prime Movers	343	\$ -	\$ -	\$ -	\$ -
320	Generators & Other Production	344	\$ -	\$ -	\$ -	\$ -
321	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	\$ -
322	Misc. Production Plant	2000	\$ -	\$ -	\$ -	\$ -
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	\$ -
324						
325	<b>Total Production Plant</b>		\$ -	\$ -	\$ -	\$ -
326						
327	<b>Transmission Plant</b>					
328	Land and Land Rights	350	\$ -	\$ -	\$ -	\$ -
329	Reserved	351	\$ -	\$ -	\$ -	\$ -
330	Structures & Improvements	352	\$ -	\$ -	\$ -	\$ -
331	Station Equipment - System	353	\$ -	\$ -	\$ -	\$ -
332	Towers and Fixtures	354	\$ -	\$ -	\$ -	\$ -



## Customer

Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
333	Poles and Fixtures	355	\$ - \$	- \$	- \$	-
334	Overhead Conductor	356	\$ - \$	- \$	- \$	-
335	Underground Conductor	357	\$ - \$	- \$	- \$	-
336	Underground Conduit	358	\$ - \$	- \$	- \$	-
337	Misc. Transmission Plant	359	\$ - \$	- \$	- \$	-
338	<b>Subtotal Transmission Plant</b>		\$ - \$	- \$	- \$	-
339						
340	<b>Distribution Plant</b>					
341	Land and Land Rights	360	\$ - \$	- \$	- \$	-
342	Structures & Improvements	361	\$ - \$	- \$	- \$	-
343	Station Equipment	362	\$ - \$	- \$	- \$	-
344	Misc. Plant	363	\$ - \$	- \$	- \$	-
345	Towers and Fixtures	364	\$ - \$	- \$	- \$	-
346	Overhead Conductor	365	\$ - \$	- \$	- \$	-
347	Underground Conduit	366	\$ - \$	- \$	- \$	-
348	Underground Conductor	367	\$ - \$	- \$	- \$	-
349	Line Transformers	368	\$ - \$	- \$	- \$	-
350	Services	369	\$ - \$	- \$	- \$	-
351	Meters	370	\$ - \$	- \$	- \$	-
352	Inst. on Customer Premises	371	\$ - \$	- \$	- \$	-
353	Street Light / Signal System	373	\$ - \$	- \$	- \$	-
354	<b>Total Distribution Plant</b>		\$ - \$	- \$	- \$	-
355						
356	<b>Subtotal Plant Before General</b>		\$ - \$	- \$	- \$	-
357						
358	<b>General Plant</b>					
359	Land and Land Rights	389	\$ - \$	- \$	- \$	-
360	Structures & Improvements	390	\$ - \$	- \$	- \$	-
361	Structures & Improvements - Other	3900	\$ - \$	- \$	- \$	-
362	Office Furniture & Equipment	391	\$ - \$	- \$	- \$	-
363	Info System Computers	3910	\$ - \$	- \$	- \$	-
364	Transportation Equipment	392	\$ - \$	- \$	- \$	-
365	Stores Equipment	393	\$ - \$	- \$	- \$	-
366	Tools, Shop & Garage Equipment	394	\$ - \$	- \$	- \$	-
367	Laboratory Equipment	395	\$ - \$	- \$	- \$	-
368	Power Operated Equipment	396	\$ - \$	- \$	- \$	-
369	Communication Equipment	397	\$ - \$	- \$	- \$	-
370	Miscellaneous Equipment	398	\$ - \$	- \$	- \$	-
371	Other Tangible Property	399	\$ - \$	- \$	- \$	-
372	<b>Subtotal General Plant</b>					
373						
374	<b>Total Gross Plant in Service</b>		\$ - \$	- \$	- \$	-
375						
376						
377	<b>Accumulated Depreciation</b>					
378	<b>Intangible Plant</b>					
379	Organization	301	\$ - \$	- \$	- \$	-
380	Franchises and Consents	302	\$ - \$	- \$	- \$	-
381	Misc. Intangible Plant	303	\$ - \$	- \$	- \$	-
382	Misc. Computer Software	3030	\$ - \$	- \$	- \$	-
383	<b>Subtotal Intangible Plant</b>		\$ - \$	- \$	- \$	-
384						
385	<b>Production Plant</b>					
386	<b>Steam Production</b>					
387	Land and Land Rights	310	\$ - \$	- \$	- \$	-
388	Structures & Improvements	311	\$ - \$	- \$	- \$	-
389	Boiler Plant Equipment	312	\$ - \$	- \$	- \$	-
390	Engines and Engine Generators	313	\$ - \$	- \$	- \$	-
391	Turbo-Generator Units	314	\$ - \$	- \$	- \$	-
392	Accessory Electric Equipment	315	\$ - \$	- \$	- \$	-
393	Misc. Power Plant Equipment	316	\$ - \$	- \$	- \$	-
394	<b>Subtotal Steam Production</b>		\$ - \$	- \$	- \$	-
395						
396	<b>Hydraulic Production</b>					
397	Land and Land Rights	330	\$ - \$	- \$	- \$	-
398	Structures & Improvements	331	\$ - \$	- \$	- \$	-
399	Reservoirs, Dams and Water Ways	332	\$ - \$	- \$	- \$	-
400	Water Wheel, Turbine and Generator	333	\$ - \$	- \$	- \$	-
401	Accessory Electric Equipment	334	\$ - \$	- \$	- \$	-
402	Misc. Power Plant Equipment	335	\$ - \$	- \$	- \$	-
403	Roads, Railroads and Bridges	336	\$ - \$	- \$	- \$	-
404	<b>Subtotal Hydraulic Production</b>		\$ - \$	- \$	- \$	-
405						
406	<b>Combustion Turbine &amp; Other Production</b>					
407	Land and Land Rights	340	\$ - \$	- \$	- \$	-
408	Structures & Improvements	341	\$ - \$	- \$	- \$	-
409	Fuel Holders, Prod. & Acc.	342	\$ - \$	- \$	- \$	-
410	Prime Movers	343	\$ - \$	- \$	- \$	-
411	Generators & Other Production	344	\$ - \$	- \$	- \$	-
412	Accessory Electric Equipment	345	\$ - \$	- \$	- \$	-
413	Misc. Production Plant	2000	\$ - \$	- \$	- \$	-
414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ - \$	- \$	- \$	-
415						

# Customer



Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
416	<b>Total Production Plant</b>		\$ -	\$ -	\$ -	-
417						
418	<b>Transmission Plant</b>					
419	Land and Land Rights	350	\$ -	\$ -	\$ -	-
420	Reserved	351	\$ -	\$ -	\$ -	-
421	Structures & Improvements	352	\$ -	\$ -	\$ -	-
422	Station Equipment - System	353	\$ -	\$ -	\$ -	-
423	Towers and Fixtures	354	\$ -	\$ -	\$ -	-
424	Poles and Fixtures	355	\$ -	\$ -	\$ -	-
425	Overhead Conductor	356	\$ -	\$ -	\$ -	-
426	Underground Conductor	357	\$ -	\$ -	\$ -	-
427	Underground Conduit	358	\$ -	\$ -	\$ -	-
428	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	-
429	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ -	-
430						
431	<b>Distribution Plant</b>					
432	Land and Land Rights	360	\$ -	\$ -	\$ -	-
433	Structures & Improvements	361	\$ -	\$ -	\$ -	-
434	Station Equipment	362	\$ -	\$ -	\$ -	-
435	Misc. Plant	363	\$ -	\$ -	\$ -	-
436	Towers and Fixtures	364	\$ -	\$ -	\$ -	-
437	Overhead Conductor	365	\$ -	\$ -	\$ -	-
438	Underground Conduit	366	\$ -	\$ -	\$ -	-
439	Underground Conductor	367	\$ -	\$ -	\$ -	-
440	Line Transformers	368	\$ -	\$ -	\$ -	-
441	Services	369	\$ -	\$ -	\$ -	-
442	Meters	370	\$ -	\$ -	\$ -	-
443	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	-
444	Street Light / Signal System	373	\$ -	\$ -	\$ -	-
445	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ -	-
446						
447	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ -	-
448						
449	<b>General Plant</b>					
450	Land and Land Rights	389	\$ -	\$ -	\$ -	-
451	Structures & Improvements	390	\$ -	\$ -	\$ -	-
452	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	-
453	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	-
454	Info System Computers	3910	\$ -	\$ -	\$ -	-
455	Transportation Equipment	392	\$ -	\$ -	\$ -	-
456	Stores Equipment	393	\$ -	\$ -	\$ -	-
457	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	-
458	Laboratory Equipment	395	\$ -	\$ -	\$ -	-
459	Power Operated Equipment	396	\$ -	\$ -	\$ -	-
460	Communication Equipment	397	\$ -	\$ -	\$ -	-
461	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	-
462	Other Tangible Property	399	\$ -	\$ -	\$ -	-
463	<b>Subtotal General Plant</b>		\$ -	\$ -	\$ -	-
464						
465	<b>Total Accumulated Depreciation</b>		\$ -	\$ -	\$ -	-
466						
467						
468	<b>Net Plant in Service</b>					
469	<b>Intangible Plant</b>					
470	Organization	301	\$ -	\$ -	\$ -	-
471	Franchises and Consents	302	\$ -	\$ -	\$ -	-
472	Misc. Intangible Plant	303	\$ -	\$ -	\$ -	-
473	Misc. Computer Software	3030	\$ -	\$ -	\$ -	-
474	<b>Subtotal Intangible Plant</b>		\$ -	\$ -	\$ -	-
475						
476	<b>Production Plant</b>					
477	<b>Steam Production</b>					
478	Land and Land Rights	310	\$ -	\$ -	\$ -	-
479	Structures & Improvements	311	\$ -	\$ -	\$ -	-
480	Boiler Plant Equipment	312	\$ -	\$ -	\$ -	-
481	Engines and Engine Generators	313	\$ -	\$ -	\$ -	-
482	Turbo-Generator Units	314	\$ -	\$ -	\$ -	-
483	Accessory Electric Equipment	315	\$ -	\$ -	\$ -	-
484	Misc. Power Plant Equipment	316	\$ -	\$ -	\$ -	-
485	<b>Subtotal Steam Production</b>		\$ -	\$ -	\$ -	-
486						
487	<b>Hydraulic Production</b>					
488	Land and Land Rights	330	\$ -	\$ -	\$ -	-
489	Structures & Improvements	331	\$ -	\$ -	\$ -	-
490	Reservoirs, Dams and Water Ways	332	\$ -	\$ -	\$ -	-
491	Water Wheel, Turbine and Generator	333	\$ -	\$ -	\$ -	-
492	Accessory Electric Equipment	334	\$ -	\$ -	\$ -	-
493	Misc. Power Plant Equipment	335	\$ -	\$ -	\$ -	-
494	Roads, Railroads and Bridges	336	\$ -	\$ -	\$ -	-
495	<b>Subtotal Hydraulic Production</b>		\$ -	\$ -	\$ -	-
496						
497	<b>Combustion Turbine &amp; Other Production</b>					
498	Land and Land Rights	340	\$ -	\$ -	\$ -	-
499	Structures & Improvements	341	\$ -	\$ -	\$ -	-

# Customer



Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
500	Fuel Holders, Prod, & Acc.	342	\$ -	\$ -	\$ -	-
501	Prime Movers	343	\$ -	\$ -	\$ -	-
502	Generators & Other Production	344	\$ -	\$ -	\$ -	-
503	Accessory Electric Equipment	345	\$ -	\$ -	\$ -	-
504	Misc. Production Plant	2000	\$ -	\$ -	\$ -	-
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ -	\$ -	\$ -	-
506						
507	<b>Total Production Plant</b>		\$ -	\$ -	\$ -	-
508						
509	<b>Transmission Plant</b>					
510	Land and Land Rights	350	\$ -	\$ -	\$ -	-
511	Reserved	351	\$ -	\$ -	\$ -	-
512	Structures & Improvements	352	\$ -	\$ -	\$ -	-
513	Station Equipment - System	353	\$ -	\$ -	\$ -	-
514	Towers and Fixtures	354	\$ -	\$ -	\$ -	-
515	Poles and Fixtures	355	\$ -	\$ -	\$ -	-
516	Overhead Conductor	356	\$ -	\$ -	\$ -	-
517	Underground Conductor	357	\$ -	\$ -	\$ -	-
518	Underground Conduit	358	\$ -	\$ -	\$ -	-
519	Misc. Transmission Plant	359	\$ -	\$ -	\$ -	-
520	<b>Subtotal Transmission Plant</b>		\$ -	\$ -	\$ -	-
521						
522	<b>Distribution Plant</b>					
523	Land and Land Rights	360	\$ -	\$ -	\$ -	-
524	Structures & Improvements	361	\$ -	\$ -	\$ -	-
525	Station Equipment	362	\$ -	\$ -	\$ -	-
526	Misc. Plant	363	\$ -	\$ -	\$ -	-
527	Towers and Fixtures	364	\$ -	\$ -	\$ -	-
528	Overhead Conductor	365	\$ -	\$ -	\$ -	-
529	Underground Conduit	366	\$ -	\$ -	\$ -	-
530	Underground Conductor	367	\$ -	\$ -	\$ -	-
531	Line Transformers	368	\$ -	\$ -	\$ -	-
532	Services	369	\$ -	\$ -	\$ -	-
533	Meters	370	\$ -	\$ -	\$ -	-
534	Inst. on Customer Premises	371	\$ -	\$ -	\$ -	-
535	Street Light / Signal System	373	\$ -	\$ -	\$ -	-
536	<b>Total Distribution Plant</b>		\$ -	\$ -	\$ -	-
537						
538	<b>Subtotal Plant Before General</b>		\$ -	\$ -	\$ -	-
539						
540	<b>General Plant</b>					
541	Land and Land Rights	389	\$ -	\$ -	\$ -	-
542	Structures & Improvements	390	\$ -	\$ -	\$ -	-
543	Structures & Improvements - Other	3900	\$ -	\$ -	\$ -	-
544	Office Furniture & Equipment	391	\$ -	\$ -	\$ -	-
545	Info System Computers	3910	\$ -	\$ -	\$ -	-
546	Transportation Equipment	392	\$ -	\$ -	\$ -	-
547	Stores Equipment	393	\$ -	\$ -	\$ -	-
548	Tools, Shop & Garage Equipment	394	\$ -	\$ -	\$ -	-
549	Laboratory Equipment	395	\$ -	\$ -	\$ -	-
550	Power Operated Equipment	396	\$ -	\$ -	\$ -	-
551	Communication Equipment	397	\$ -	\$ -	\$ -	-
552	Miscellaneous Equipment	398	\$ -	\$ -	\$ -	-
553	Other Tangible Property	399	\$ -	\$ -	\$ -	-
554	<b>Subtotal General Plant</b>		\$ -	\$ -	\$ -	-
555						
556	<b>Total Net Plant in Service</b>		\$ -	\$ -	\$ -	-
557						
558						
559	<b>Labor</b>					
560						
561	<b>Production Labor</b>					
562	<b>Steam Production Operation</b>					
563	Supervision & Engineering		\$ -	\$ -	\$ -	-
564	Fuel (Transportation & Handling)		\$ -	\$ -	\$ -	-
565	Steam Expense		\$ -	\$ -	\$ -	-
566	Electric Expense		\$ -	\$ -	\$ -	-
567	Miscellaneous		\$ -	\$ -	\$ -	-
568	Rent		\$ -	\$ -	\$ -	-
569	<b>Total Steam Production Operation</b>		\$ -	\$ -	\$ -	-
570						
571	<b>Steam Production Maintenance</b>					
572	Supervision & Engineering		\$ -	\$ -	\$ -	-
573	Structures		\$ -	\$ -	\$ -	-
574	Boilers		\$ -	\$ -	\$ -	-
575	Electric Plant		\$ -	\$ -	\$ -	-
576	Miscellaneous Labor		\$ -	\$ -	\$ -	-
577	<b>Total Steam Production Maintenance</b>		\$ -	\$ -	\$ -	-
578						
579	<b>Hydro Production Operation</b>					
580	Supervision & Engineering		\$ -	\$ -	\$ -	-
581	Water for Power		\$ -	\$ -	\$ -	-
582	Hydraulic Expense		\$ -	\$ -	\$ -	-

# Customer



Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
583	Electric Expense		\$ - \$	- \$	- \$	-
584	Miscellaneous		\$ - \$	- \$	- \$	-
585	Rent		\$ - \$	- \$	- \$	-
586	<b>Total Hydro Production Operation</b>		\$ - \$	- \$	- \$	-
587						
588	<b>Hydro Production Maintenance</b>					
589	Supervision & Engineering		\$ - \$	- \$	- \$	-
590	Structures		\$ - \$	- \$	- \$	-
591	Reservoirs & Dams		\$ - \$	- \$	- \$	-
592	Electric Plant		\$ - \$	- \$	- \$	-
593	Miscellaneous Plant		\$ - \$	- \$	- \$	-
594	<b>Total Hydro Production Maintenance</b>		\$ - \$	- \$	- \$	-
595						
596	<b>Combined Cycle Operation</b>					
597	Labor		\$ - \$	- \$	- \$	-
598	Fuel Handling		\$ - \$	- \$	- \$	-
599	Generation Expense		\$ - \$	- \$	- \$	-
600	Miscellaneous Plant		\$ - \$	- \$	- \$	-
601	<b>Total Combined Cycle Operation</b>		\$ - \$	- \$	- \$	-
602						
603	<b>Combined Cycle Maintenance</b>					
604	Supervision & Engineering		\$ - \$	- \$	- \$	-
605	Structures		\$ - \$	- \$	- \$	-
606	Electric Plant		\$ - \$	- \$	- \$	-
607	Miscellaneous Plant		\$ - \$	- \$	- \$	-
608	<b>Total Combined Cycle Maintenance</b>		\$ - \$	- \$	- \$	-
609						
610	<b>Other Production</b>					
611	RERC/Acorn Gen. Plant	6120130	\$ - \$	- \$	- \$	-
612	Clearwater Generating Plant	6120140	\$ - \$	- \$	- \$	-
613	PU Elec Power Supply Operations	6120000	\$ - \$	- \$	- \$	-
614	<b>Total Other Production</b>		\$ - \$	- \$	- \$	-
615						
616	<b>Total Production Labor</b>		\$ - \$	- \$	- \$	-
617						
618	<b>Transmission Labor</b>					
619	<b>Transmission Operations</b>					
620	Supervision & Engineering		\$ - \$	- \$	- \$	-
621	Load Dispatch		\$ - \$	- \$	- \$	-
622	Station Equipment		\$ - \$	- \$	- \$	-
623	Overhead Lines		\$ - \$	- \$	- \$	-
624	Underground Lines		\$ - \$	- \$	- \$	-
625	General Labor		\$ - \$	- \$	- \$	-
626	Miscellaneous		\$ - \$	- \$	- \$	-
627	Rents		\$ - \$	- \$	- \$	-
628	<b>Total Transmission Operations</b>		\$ - \$	- \$	- \$	-
629						
630	<b>Transmission Maintenance</b>					
631	Supervision & Engineering		\$ - \$	- \$	- \$	-
632	Structures		\$ - \$	- \$	- \$	-
633	Station Equipment		\$ - \$	- \$	- \$	-
634	Overhead Lines		\$ - \$	- \$	- \$	-
635	Underground Lines		\$ - \$	- \$	- \$	-
636	Miscellaneous		\$ - \$	- \$	- \$	-
637	<b>Total Transmission Maintenance</b>		\$ - \$	- \$	- \$	-
638						
639	<b>Wheeling</b>					
640	Wheeling		\$ - \$	- \$	- \$	-
641	Wheeling		\$ - \$	- \$	- \$	-
642	<b>Total Wheeling</b>		\$ - \$	- \$	- \$	-
643						
644	<b>Total Transmission Labor</b>		\$ - \$	- \$	- \$	-
645						
646	<b>Distribution Labor</b>					
647	<b>Distribution Operations</b>					
648	Electric Operations	6100000	\$ - \$	- \$	- \$	-
649	PU Electric Field Operations	6105000	\$ - \$	- \$	- \$	-
650	Energy Deliv. Engineering	6110000	\$ - \$	- \$	- \$	-
651	Customer Engineering-GIS	6115000	\$ - \$	- \$	- \$	-
652	Underground Lines		\$ - \$	- \$	- \$	-
653	Street Lighting		\$ - \$	- \$	- \$	-
654	Metering		\$ - \$	- \$	- \$	-
655	Customer Installations		\$ - \$	- \$	- \$	-
656	Miscellaneous		\$ - \$	- \$	- \$	-
657	Rents		\$ - \$	- \$	- \$	-
658	<b>Total Distribution Operations</b>		\$ - \$	- \$	- \$	-
659						

# Customer



Line No.	Item	Account/ID	Meter Reading	Customer Accounting	Customer Service	Sales
660	<b>Distribution Maintenance</b>					
661	Supervision & Engineering		\$ -	\$ -	\$ -	\$ -
662	Structures		\$ -	\$ -	\$ -	\$ -
663	Stations Equipment		\$ -	\$ -	\$ -	\$ -
664	Overhead Lines		\$ -	\$ -	\$ -	\$ -
665	Underground Lines		\$ -	\$ -	\$ -	\$ -
666	Transformers		\$ -	\$ -	\$ -	\$ -
667	Street Lighting		\$ -	\$ -	\$ -	\$ -
668	Metering		\$ -	\$ -	\$ -	\$ -
669	Miscellaneous		\$ -	\$ -	\$ -	\$ -
670	<b>Total Distribution Maintenance</b>		\$ -	\$ -	\$ -	\$ -
671						
672	<b>Total Distribution Labor</b>		\$ -	\$ -	\$ -	\$ -
673						
674	<b>Customer Labor</b>					
675	<b>Customer Accounting Expense</b>					
676	Pub Util Business Support	6004000	\$ -	\$ -	1,512,751	\$ -
677	Pub Util Admin-Utility Billing	6005000	\$ -	1,198,664	\$ -	\$ -
678	Pub Util Admin-Customer Service	6015000	\$ -	\$ -	4,426,209	\$ -
679	Pub Util Admin-Marketing Service	6020000	\$ -	\$ -	2,617,460	\$ -
680	Miscellaneous		\$ -	\$ -	\$ -	\$ -
681	<b>Total Customer Accounting Expense</b>		\$ -	1,198,664	8,556,420	\$ -
682						
683	<b>Customer Service Expense</b>					
684	Customer Engineering-GIS		\$ -	\$ -	\$ -	\$ -
685	Customer Assistance		\$ -	\$ -	\$ -	\$ -
686	Advertisement / Marketing		\$ -	\$ -	\$ -	\$ -
687	Miscellaneous		\$ -	\$ -	\$ -	\$ -
688	<b>Total Customer Service Expense</b>		\$ -	\$ -	\$ -	\$ -
689						
690	<b>Sales Expense</b>					
691	Sales Expense		\$ -	\$ -	\$ -	\$ -
692	Demonstrations & Selling		\$ -	\$ -	\$ -	\$ -
693	Miscellaneous Sales Expense		\$ -	\$ -	\$ -	\$ -
694	<b>Total Sales Expense</b>		\$ -	\$ -	\$ -	\$ -
695						
696	<b>Total Customer Labor</b>		\$ -	1,198,664	8,556,420	\$ -
697						
698	<b>Total Labor Expense excluding A&amp;G</b>		\$ -	1,198,664	8,556,420	\$ -
699						
700	<b>Administrative &amp; General Labor</b>					
701	Pub Util Admin-Management Services	6000000	\$ 97,460	\$ 36,493	\$ 758,466	\$ 32,353
702	Pub Util Admin-Field Services	6010000	\$ 382,794	\$ 143,333	\$ 2,979,038	\$ 127,073
703	Legislative & Regulator Risk	6025000	\$ 4,193	\$ 1,570	\$ 32,635	\$ 1,392
704	Outside Services		\$ -	\$ -	\$ -	\$ -
705	Property Insurance		\$ -	\$ -	\$ -	\$ -
706	Injuries and Damages		\$ -	\$ -	\$ -	\$ -
707	Electric Utility Communication Labor		\$ -	\$ -	\$ -	\$ -
708	Miscellaneous		\$ -	\$ -	\$ -	\$ -
709	Rents		\$ -	\$ -	\$ -	\$ -
710	Transportation Pool General Labor		\$ -	\$ -	\$ -	\$ -
711	Maintenance of General Plant		\$ -	\$ -	\$ -	\$ -
712	N/A		\$ -	\$ -	\$ -	\$ -
713	<b>Total Administrative &amp; General Labor</b>		\$ 484,447	\$ 181,396	\$ 3,770,138	\$ 160,818
714						
715	<b>Total Labor Expense</b>		\$ 484,447	\$ 1,380,060	\$ 12,326,558	\$ 160,818

## Allocation Factors

	1	0	0	0
<b>Meter Reading</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
	0	1	0	0
<b>Billing &amp; Cashiering</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>
	0	0	1	0
<b>Cusomer Accountig - Supervision</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>
	0	0	0	1
<b>Sales</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>
	0	0	1	0
<b>Customer Service</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>
	\$ 1,539,068	\$ 576,286	\$ 11,977,559	\$ 510,911
<b>Revenue Requirement</b>	<b>11%</b>	<b>4%</b>	<b>82%</b>	<b>3%</b>
	\$ -	\$ 1,198,664	\$ 8,556,420	\$ -
<b>Labor x/ A&amp;G</b>	<b>0%</b>	<b>12%</b>	<b>88%</b>	<b>0%</b>
	\$ -	\$ -	\$ -	\$ -
<b>Capital</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
	\$ 484,447	\$ 1,380,060	\$ 12,326,558	\$ 160,818
<b>Total Labor</b>	<b>3%</b>	<b>10%</b>	<b>86%</b>	<b>1%</b>
	\$ -	\$ -	\$ -	\$ -
<b>Gross Plant in Service</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
	\$ -	\$ -	\$ -	\$ -
<b>Net Plant in Service</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
	0	0	0	0
<b>NA</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
1	<b>Production O&amp;M</b>					
2	<b>Steam Production Operation</b>					
3	Supervision & Engineering	500	\$ - \$	-	OK	OK
4	Fuel (Transportation & Handling)	501	\$ - \$	-	OK	OK
5	Steam Power Fuel - Gas	50110	\$ - \$	-	OK	OK
6	Steam Power Fuel - Oil	50120	\$ - \$	-	OK	OK
7	Steam Power Fuel - Coal	50130	\$ - \$	-	OK	OK
8	Steam Expense	502	\$ - \$	-	OK	OK
9	Electric Expense	505	\$ - \$	-	OK	OK
10	Miscellaneous	506	\$ - \$	-	OK	OK
11	Rent	507	\$ - \$	-	OK	OK
12	<b>Subtotal Steam Production Operation</b>		\$ - \$	-	OK	OK
13						
14	<b>Steam Production Maintenance</b>					OK
15	Supervision & Engineering	510	\$ - \$	-	OK	OK
16	Structures	511	\$ - \$	-	OK	OK
17	Boilers	512	\$ - \$	-	OK	OK
18	Electric Plant	513	\$ - \$	-	OK	OK
19	Miscellaneous Labor	515	\$ - \$	-	OK	OK
20	<b>Subtotal Steam Production Maintenance</b>		\$ - \$	-	OK	OK
21						
22	<b>Nuclear Production Operation</b>					OK
23	Supervision & Engineering	517	\$ - \$	-	OK	OK
24	Nuclear Fuel Expense	518	\$ - \$	-	OK	OK
25	Electric Expense - Turbine Generators	523	\$ - \$	-	OK	OK
26	Reserved	NA	\$ - \$	-	OK	OK
27	Miscellaneous Power Expenses	524	\$ - \$	-	OK	OK
28	Reserved	NA	\$ - \$	-	OK	OK
29	<b>Subtotal Nuclear Production Operation</b>		\$ - \$	-	OK	OK
30						
31	<b>Nuclear Production Maintenance</b>					OK
32	Supervision & Engineering	528	\$ - \$	-	OK	OK
33	Reserved	NA	\$ - \$	-	OK	OK
34	Reserved	NA	\$ - \$	-	OK	OK
35	Reserved	NA	\$ - \$	-	OK	OK
36	Miscellaneous Plant	530	\$ - \$	-	OK	OK
37	<b>Subtotal Nuclear Production Maintenance</b>		\$ - \$	-	OK	OK
38						
39	<b>Combined Cycle Operation</b>					OK
40	Supervision & Engineering	NA	\$ - \$	-	OK	OK
41	Fuel	NA	\$ - \$	-	OK	OK
42	Combined Cycle Fuel - Gas	NA	\$ - \$	-	OK	OK
43	Combined Cycle Fuel - Oil	NA	\$ - \$	-	OK	OK
44	Generation Expense	NA	\$ - \$	-	OK	OK
45	Miscellaneous	NA	\$ - \$	-	OK	OK
46	<b>Subtotal Combined Cycle Operation</b>		\$ - \$	-	OK	OK
47						
48	<b>Combined Cycle Maintenance</b>					OK
49	Supervision & Engineering	NA	\$ - \$	-	OK	OK
50	Structures	NA	\$ - \$	-	OK	OK
51	Electric Plant	NA	\$ - \$	-	OK	OK
52	Miscellaneous Plant	NA	\$ - \$	-	OK	OK
53	<b>Subtotal Combined Cycle Maintenance</b>		\$ - \$	-	OK	OK
54						
55	<b>Other Production</b>					OK
56	Intermountain Power (take or pay)	546	\$ - \$	-	OK	OK
57	Fuel Expense	547	\$ - \$	-	OK	OK
58	Hoover (take or pay)	548	\$ - \$	-	OK	OK
59	Misc. Other Power Generation	549	\$ - \$	-	OK	OK
60	Palo Verde Power (take or pay)	550	\$ - \$	-	OK	OK
61	Deseret Power (take or pay)	552	\$ - \$	-	OK	OK
62	Maint/Generating & Elec. Equip.	553	\$ - \$	-	OK	OK
63	System Load Control	556	\$ - \$	-	OK	OK
64	Other Expenditures	557	\$ - \$	-	OK	OK
65	Purchased Power	555	\$ - \$	-	OK	OK
66	Purchased Power - Energy Direct Assignment	55501	\$ - \$	-	OK	OK
67	<b>Subtotal Other Production</b>		\$ - \$	-	OK	OK
68						
69	<b>Total Production O&amp;M</b>		\$ - \$	-	OK	OK
70						
71	<b>Fuel &amp; Purchased Power</b>		\$ - \$	-	OK	OK
72						
73	<b>Total Production O&amp;M less Fuel &amp; Purchased Power</b>		\$ - \$	-	OK	OK
74						
75	<b>Transmission O&amp;M</b>					OK
76	<b>Transmission Operation</b>					OK
77	Supervision & Engineering	560	\$ - \$	-	OK	OK
78	Load Dispatch	561	\$ - \$	-	OK	OK
79	Station Equipment	562	\$ - \$	-	OK	OK
80	Overhead Lines	563	\$ - \$	-	OK	OK
81	Underground Lines	564	\$ - \$	-	OK	OK
82	Miscellaneous	566	\$ - \$	-	OK	OK
83	Rents	567	\$ - \$	-	OK	OK



# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
84	<b>Subtotal Transmission Operation</b>		\$ - \$	-	OK	OK
85						
86	<b>Transmission Maintenance</b>					OK
87	Supervision & Engineering	568	\$ - \$	-	OK	OK
88	Structures	569	\$ - \$	-	OK	OK
89	Station Equipment	570	\$ - \$	-	OK	OK
90	Overhead Lines	571	\$ - \$	-	OK	OK
91	Underground Lines	572	\$ - \$	-	OK	OK
92	Miscellaneous	573	\$ - \$	-	OK	OK
93	<b>Subtotal Transmission Maintenance</b>		\$ - \$	-	OK	OK
94						
95	<b>Wheeling</b>					OK
96	Transmission Cost Fixed	565	\$ - \$	-	OK	OK
97	Transmission Cost Variable	565	\$ - \$	-	OK	OK
98	<b>Subtotal Wheeling</b>		\$ - \$	-	OK	OK
99						
100	<b>Total Transmission O&amp;M</b>		\$ - \$	-	OK	OK
101						
102	<b>Distribution O&amp;M</b>					OK
103	<b>Distribution Operations</b>					OK
104	Operation Maintenance and Engineering	580	\$ - \$	-	OK	OK
105	Load Dispatch	581	\$ - \$	-	OK	OK
106	Station Equipment	582	\$ - \$	-	OK	OK
107	Overhead Lines	583	\$ - \$	-	OK	OK
108	Underground Lines	584	\$ - \$	-	OK	OK
109	Street Lighting & Signal Expenses	585	\$ - \$	-	OK	OK
110	Metering	586	\$ - \$	-	OK	OK
111	Customer Installations	587	\$ - \$	-	OK	OK
112	Miscellaneous	588	\$ - \$	-	OK	OK
113	Rents	589	\$ - \$	-	OK	OK
114	<b>Subtotal Distribution Operations</b>		\$ - \$	-	OK	OK
115						
116	<b>Distribution Maintenance</b>					OK
117	Supervision	590	\$ - \$	-	OK	OK
118	Structures	591	\$ - \$	-	OK	OK
119	Station Equipment	592	\$ - \$	-	OK	OK
120	Overhead Lines	593	\$ - \$	-	OK	OK
121	Underground Lines	594	\$ - \$	-	OK	OK
122	Transformers	595	\$ - \$	-	OK	OK
123	Street Lighting & Signals	596	\$ - \$	-	OK	OK
124	Metering	597	\$ - \$	-	OK	OK
125	Miscellaneous	598	\$ - \$	-	OK	OK
126	<b>Subtotal Distribution Maintenance</b>		\$ - \$	-	OK	OK
127						
128	<b>Total Distribution O&amp;M</b>		\$ - \$	-	OK	OK
129						
130	<b>Customer O&amp;M</b>					OK
131	<b>Customer Accounting Expense</b>					OK
132	Supervision	901	\$ - \$	243,880	OK	OK
133	Meter Reading	902	\$ - \$	1,359,936	OK	OK
134	Customer Records and Collection Expenses	903	\$ - \$	7,008,132	OK	OK
135	Reserved	NA	\$ - \$	-	OK	OK
136	Uncollectible Accounts	904	\$ - \$	1,240,440	OK	OK
137	Miscellaneous	905	\$ - \$	-	OK	OK
138	<b>Subtotal Customer Accounting Expense</b>		\$ - \$	9,852,388	OK	OK
139						
140	<b>Other Customer Costs</b>					OK
141	Supervision	907	\$ - \$	-	OK	OK
142	Customer Assistance	908	\$ - \$	1,062,674	OK	OK
143	Advertisement	909	\$ - \$	209,483	OK	OK
144	Miscellaneous	910	\$ - \$	-	OK	OK
145	<b>Subtotal Other Customer Costs</b>		\$ - \$	1,272,157	OK	OK
146						
147	<b>Sales Expense</b>					OK
148	Sales Expense - Supervision	911	\$ - \$	-	OK	OK
149	Demonstrations & Selling	912	\$ - \$	239,001	OK	OK
150	Advertising Expenses	913	\$ - \$	2,962	OK	OK
151	Miscellaneous Sales Expense	916	\$ - \$	-	OK	OK
152	<b>Subtotal Sales Expense</b>		\$ - \$	241,963	OK	OK
153						
154	<b>Total Customer O&amp;M</b>		\$ - \$	11,366,508	OK	OK
155						
156	<b>Administrative &amp; General Expense</b>					OK
157	Administrative Salaries & Misc. Labor	920	\$ - \$	3,135,115	OK	OK
158	Office Supplies & Expense	921	\$ - \$	120,652	OK	OK
159	Interdepartmental Charges	922	\$ - \$	(5,614,748)	OK	OK
160	Outside Services	923	\$ - \$	1,039,284	OK	OK
161	Property Insurance	924	\$ - \$	-	OK	OK
162	Injuries and Damages	925	\$ - \$	-	OK	OK
163	Employee Pensions and Benefits	926	\$ - \$	4,651,876	OK	OK
164	Franchise Requirements	927	\$ - \$	-	OK	OK
165	Compliance & Consultants (Regulatory Commission Expense)	928	\$ - \$	1,827	OK	OK
166	General Advertising Expense	930	\$ - \$	358	OK	OK

# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
167	Rents	931	\$ - \$	57,417	OK	OK
168	Miscellaneous General Expenses	933	\$ - \$	589,215	OK	OK
169	Maintenance of General Plant	932	\$ - \$	24,888	OK	OK
170	Duplicate Charges - Credit	929	\$ - \$	-	OK	OK
171	<b>Subtotal Administrative &amp; General Expense</b>		\$ - \$	<b>4,005,885</b>	OK	OK
172						
173	<b>Miscellaneous and Clearing Accounts</b>					OK
174	General Government Charges	701	\$ - \$	623,938	OK	OK
175	Expenses Transferred from Electric	702	\$ - \$	184,186	OK	OK
176	IDI Utility Charges	703	\$ - \$	1,635	OK	OK
177	Removal Expenses	704	\$ - \$	-	OK	OK
178	Taxes	707	\$ - \$	-	OK	OK
179	Stores Expenses	781	\$ - \$	-	OK	OK
180	Transportation Expenses	782	\$ - \$	-	OK	OK
181	Tool and Shop Expenses	783	\$ - \$	-	OK	OK
182	Insurance	788	\$ - \$	-	OK	OK
183	Non-Operating Expenses	790	\$ - \$	-	OK	OK
184	<b>Subtotal Miscellaneous and Clearing Accounts</b>		\$ - \$	<b>809,758</b>	OK	OK
185						
186	<b>Total O&amp;M Expense</b>		\$ - \$	<b>16,182,151</b>	OK	OK
187						
188	<b>Total O&amp;M Expense less Purchased Power</b>		\$ - \$	<b>16,182,151</b>	OK	OK
189						
190	<b>Additional Expenses &amp; Deductions</b>					OK
191	Debt Service					OK
192	Generation		\$ - \$	-	OK	OK
193	Transmission		\$ - \$	-	OK	OK
194	Distribution		\$ - \$	-	OK	OK
195	Customer		\$ - \$	-	OK	OK
196	New Debt		\$ - \$	-	OK	OK
197	<b>Total Debt Service</b>		\$ - \$	-	OK	OK
198						
199	<b>Taxes and Transfer to General Fund</b>					OK
200	General Fund Transfer		\$ - \$	1,736,856	OK	OK
201	Other		\$ - \$	-	OK	OK
202	Other		\$ - \$	-	OK	OK
203	Other		\$ - \$	-	OK	OK
204	<b>Subtotal Taxes and Transfer to General Fund</b>		\$ - \$	<b>1,736,856</b>	OK	OK
205						
206	<b>Capital Paid from Current Earnings</b>					OK
207	Production		\$ - \$	-	OK	OK
208	Transmission		\$ - \$	-	OK	OK
209	Distribution		\$ - \$	-	OK	OK
210	Customer		\$ - \$	-	OK	OK
211	Street Lighting Capital		\$ - \$	-	OK	OK
212	NA		\$ - \$	-	OK	OK
213	<b>Subtotal Capital Paid from Current Earnings</b>		\$ - \$	-	OK	OK
214						
215	<b>Reserves - Additional Cash Requirements</b>		\$ - \$	211,340	OK	OK
216						
217	<b>Total Additional Expenses &amp; Deductions</b>		\$ - \$	<b>1,948,196</b>	OK	OK
218						
219	<b>Subtotal Revenue Requirement</b>		\$ - \$	<b>18,130,347</b>	OK	OK
220						
221	<b>Other Income</b>					OK
222	<b>Other Operating Revenue:</b>					OK
223	Uncollectibles		\$ - \$	-	OK	OK
224	Diversion	344400	\$ - \$	-	OK	OK
225	Service Connect Charges - Electric	344410	\$ - \$	868,460	OK	OK
226	Misc Service Revenues - Electric	344491	\$ - \$	2,409,600	OK	OK
227	Misc Operating Revenues - Electric	344492	\$ - \$	328	OK	OK
228	Corona Fees- Rev	344493	\$ - \$	-	OK	OK
229	Cap and Trade Auction	344511	\$ - \$	-	OK	OK
230	REC Sale	344523	\$ - \$	-	OK	OK
231	RA Capacity Sale	344522	\$ - \$	61,425	OK	OK
232	Low Carbon Fuel Standard Credits	344514	\$ - \$	67,979	OK	OK
233	Non Energy Receipts ABC Admin OH	344513	\$ - \$	1,777	OK	OK
234	<b>Subtotal Other Operating Revenue</b>		\$ - \$	<b>3,409,570</b>	OK	OK
235						
236	<b>Other Non-Operating Revenues (Expenses):</b>					OK
237	Gain (Loss) on retirement of utility plant		\$ - \$	-	OK	OK
238	Interest Income		\$ - \$	-	OK	OK
239	Corona Fees - Rev	344493	\$ - \$	-	OK	OK
240	Misc. Settlement Reimbursement	344494	\$ - \$	-	OK	OK
241	Late Payment Penalties	353400	\$ - \$	-	OK	OK
242	Land and Building Rental	373100	\$ - \$	99,066	OK	OK
243	Other Property Rental	373120	\$ - \$	2,536	OK	OK
244	Pole Attachments	373125	\$ - \$	-	OK	OK
245	Substation Operation & Maintenance	373126	\$ - \$	-	OK	OK
246	Substation Leasing	373127	\$ - \$	-	OK	OK
247	Communication Services	373128	\$ - \$	-	OK	OK
248	CIS User Fee	373132	\$ - \$	-	OK	OK
249	Refunds and Reimbursements	374000	\$ - \$	-	OK	OK

# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
250	Miscellaneous Receipts	374200	\$ - \$	14,116	OK	OK
251	Cash Over/Shortage	374207	\$ - \$	-	OK	OK
252	Asset Forfeiture Revenue	374500	\$ - \$	-	OK	OK
253	Bad Debt Recovery	374800	\$ - \$	-	OK	OK
254	Settlement Recovery	374801	\$ - \$	-	OK	OK
255	Settlement Recovery - SONGS	374802	\$ - \$	-	OK	OK
256	Liquidated Damages	374810	\$ - \$	-	OK	OK
257	Sale of Salvage Materials	380030	\$ - \$	1,235	OK	OK
258	Damage Claim Recoveries	380100	\$ - \$	-	OK	OK
259	Operating Transfer from 650 Fund	985650	\$ - \$	-	OK	OK
260	Utilization Charges	61250000	\$ - \$	-	OK	OK
261	<b>Subtotal Other Non-Operating Revenue</b>		\$ - \$	<b>116,953</b>	OK	OK
262						
263	<b>Wholesale Sales</b>		\$ - \$	-	OK	OK
264						
265	<b>Transmission Revenue</b>		\$ - \$	-	OK	OK
266						
267	<b>Total Other Income</b>		\$ - \$	<b>3,526,523</b>	OK	OK
268						
269	<b>Total Retail Revenue Requirement</b>		\$ - \$	<b>14,603,824</b>	OK	OK
270						
271						
273						
274						
275						
276						
277						
278						
279						
280						
281						
282						
283						
284						
285	<b>PLANT IN SERVICE</b>					OK
286						
287	<b>Gross Plant in Service</b>					OK
288	<b>Intangible Plant</b>					OK
289	Organization	301	\$ - \$	-	OK	OK
290	Franchises and Consents	302	\$ - \$	-	OK	OK
291	Misc. Intangible Plant	303	\$ - \$	-	OK	OK
292	Misc. Computer Software	3030	\$ - \$	-	OK	OK
293	<b>Subtotal Intangible Plant</b>		\$ - \$	-	OK	OK
294	<b>Production Plant</b>					OK
295	<b>Steam Production</b>					OK
296	Land and Land Rights	310	\$ - \$	-	OK	OK
297	Structures & Improvements	311	\$ - \$	-	OK	OK
298	Boiler Plant Equipment	312	\$ - \$	-	OK	OK
299	Engines and Engine Generators	313	\$ - \$	-	OK	OK
300	Turbo-Generator Units	314	\$ - \$	-	OK	OK
301	Accessory Electric Equipment	315	\$ - \$	-	OK	OK
302	Misc. Power Plant Equipment	316	\$ - \$	-	OK	OK
303	<b>Subtotal Steam Production</b>		\$ - \$	-	OK	OK
304						
305	<b>Hydraulic Production</b>					OK
306	Land and Land Rights	330	\$ - \$	-	OK	OK
307	Structures & Improvements	331	\$ - \$	-	OK	OK
308	Reservoirs, Dams and Water Ways	332	\$ - \$	-	OK	OK
309	Water Wheel, Turbine and Generator	333	\$ - \$	-	OK	OK
310	Accessory Electric Equipment	334	\$ - \$	-	OK	OK
311	Misc. Power Plant Equipment	335	\$ - \$	-	OK	OK
312	Roads, Railroads and Bridges	336	\$ - \$	-	OK	OK
313	<b>Subtotal Hydraulic Production</b>		\$ - \$	-	OK	OK
314						
315	<b>Combustion Turbine &amp; Other Production</b>					OK
316	Land and Land Rights	340	\$ - \$	-	OK	OK
317	Structures & Improvements	341	\$ - \$	-	OK	OK
318	Fuel Holders, Prod, & Acc.	342	\$ - \$	-	OK	OK
319	Prime Movers	343	\$ - \$	-	OK	OK
320	Generators & Other Production	344	\$ - \$	-	OK	OK
321	Accessory Electric Equipment	345	\$ - \$	-	OK	OK
322	Misc. Production Plant	2000	\$ - \$	-	OK	OK
323	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ - \$	-	OK	OK
324						
325	<b>Total Production Plant</b>		\$ - \$	-	OK	OK
326						
327	<b>Transmission Plant</b>					OK
328	Land and Land Rights	350	\$ - \$	-	OK	OK
329	Reserved	351	\$ - \$	-	OK	OK
330	Structures & Improvements	352	\$ - \$	-	OK	OK
331	Station Equipment - System	353	\$ - \$	-	OK	OK
332	Towers and Fixtures	354	\$ - \$	-	OK	OK

# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
333	Poles and Fixtures	355	\$ - \$	-	OK	OK
334	Overhead Conductor	356	\$ - \$	-	OK	OK
335	Underground Conductor	357	\$ - \$	-	OK	OK
336	Underground Conduit	358	\$ - \$	-	OK	OK
337	Misc. Transmission Plant	359	\$ - \$	-	OK	OK
338	<b>Subtotal Transmission Plant</b>		\$ - \$	-	OK	OK
339						
340	<b>Distribution Plant</b>					OK
341	Land and Land Rights	360	\$ - \$	-	OK	OK
342	Structures & Improvements	361	\$ - \$	-	OK	OK
343	Station Equipment	362	\$ - \$	-	OK	OK
344	Misc. Plant	363	\$ - \$	-	OK	OK
345	Towers and Fixtures	364	\$ - \$	-	OK	OK
346	Overhead Conductor	365	\$ - \$	-	OK	OK
347	Underground Conduit	366	\$ - \$	-	OK	OK
348	Underground Conductor	367	\$ - \$	-	OK	OK
349	Line Transformers	368	\$ - \$	-	OK	OK
350	Services	369	\$ - \$	-	OK	OK
351	Meters	370	\$ - \$	-	OK	OK
352	Inst. on Customer Premises	371	\$ - \$	-	OK	OK
353	Street Light / Signal System	373	\$ - \$	-	OK	OK
354	<b>Total Distribution Plant</b>		\$ - \$	-	OK	OK
355						
356	<b>Subtotal Plant Before General</b>		\$ - \$	-	OK	OK
357						
358	<b>General Plant</b>					OK
359	Land and Land Rights	389	\$ - \$	-	OK	OK
360	Structures & Improvements	390	\$ - \$	-	OK	OK
361	Structures & Improvements - Other	3900	\$ - \$	-	OK	OK
362	Office Furniture & Equipment	391	\$ - \$	-	OK	OK
363	Info System Computers	3910	\$ - \$	-	OK	OK
364	Transportation Equipment	392	\$ - \$	-	OK	OK
365	Stores Equipment	393	\$ - \$	-	OK	OK
366	Tools, Shop & Garage Equipment	394	\$ - \$	-	OK	OK
367	Laboratory Equipment	395	\$ - \$	-	OK	OK
368	Power Operated Equipment	396	\$ - \$	-	OK	OK
369	Communication Equipment	397	\$ - \$	-	OK	OK
370	Miscellaneous Equipment	398	\$ - \$	-	OK	OK
371	Other Tangible Property	399	\$ - \$	-	OK	OK
372	<b>Subtotal General Plant</b>				OK	OK
373						
374	<b>Total Gross Plant in Service</b>		\$ - \$	-	OK	OK
375						
376						
377	<b>Accumulated Depreciation</b>					OK
378	<b>Intangible Plant</b>					OK
379	Organization	301	\$ - \$	-	OK	OK
380	Franchises and Consents	302	\$ - \$	-	OK	OK
381	Misc. Intangible Plant	303	\$ - \$	-	OK	OK
382	Misc. Computer Software	3030	\$ - \$	-	OK	OK
383	<b>Subtotal Intangible Plant</b>		\$ - \$	-	OK	OK
384						
385	<b>Production Plant</b>					OK
386	<b>Steam Production</b>					OK
387	Land and Land Rights	310	\$ - \$	-	OK	OK
388	Structures & Improvements	311	\$ - \$	-	OK	OK
389	Boiler Plant Equipment	312	\$ - \$	-	OK	OK
390	Engines and Engine Generators	313	\$ - \$	-	OK	OK
391	Turbo-Generator Units	314	\$ - \$	-	OK	OK
392	Accessory Electric Equipment	315	\$ - \$	-	OK	OK
393	Misc. Power Plant Equipment	316	\$ - \$	-	OK	OK
394	<b>Subtotal Steam Production</b>		\$ - \$	-	OK	OK
395						
396	<b>Hydraulic Production</b>					OK
397	Land and Land Rights	330	\$ - \$	-	OK	OK
398	Structures & Improvements	331	\$ - \$	-	OK	OK
399	Reservoirs, Dams and Water Ways	332	\$ - \$	-	OK	OK
400	Water Wheel, Turbine and Generator	333	\$ - \$	-	OK	OK
401	Accessory Electric Equipment	334	\$ - \$	-	OK	OK
402	Misc. Power Plant Equipment	335	\$ - \$	-	OK	OK
403	Roads, Railroads and Bridges	336	\$ - \$	-	OK	OK
404	<b>Subtotal Hydraulic Production</b>		\$ - \$	-	OK	OK
405						
406	<b>Combustion Turbine &amp; Other Production</b>					OK
407	Land and Land Rights	340	\$ - \$	-	OK	OK
408	Structures & Improvements	341	\$ - \$	-	OK	OK
409	Fuel Holders, Prod. & Acc.	342	\$ - \$	-	OK	OK
410	Prime Movers	343	\$ - \$	-	OK	OK
411	Generators & Other Production	344	\$ - \$	-	OK	OK
412	Accessory Electric Equipment	345	\$ - \$	-	OK	OK
413	Misc. Production Plant	2000	\$ - \$	-	OK	OK
414	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ - \$	-	OK	OK
415						

# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
416	<b>Total Production Plant</b>		\$ - \$	-	OK	OK
417						
418	<b>Transmission Plant</b>					OK
419	Land and Land Rights	350	\$ - \$	-	OK	OK
420	Reserved	351	\$ - \$	-	OK	OK
421	Structures & Improvements	352	\$ - \$	-	OK	OK
422	Station Equipment - System	353	\$ - \$	-	OK	OK
423	Towers and Fixtures	354	\$ - \$	-	OK	OK
424	Poles and Fixtures	355	\$ - \$	-	OK	OK
425	Overhead Conductor	356	\$ - \$	-	OK	OK
426	Underground Conductor	357	\$ - \$	-	OK	OK
427	Underground Conduit	358	\$ - \$	-	OK	OK
428	Misc. Transmission Plant	359	\$ - \$	-	OK	OK
429	<b>Subtotal Transmission Plant</b>		\$ - \$	-	OK	OK
430						
431	<b>Distribution Plant</b>					OK
432	Land and Land Rights	360	\$ - \$	-	OK	OK
433	Structures & Improvements	361	\$ - \$	-	OK	OK
434	Station Equipment	362	\$ - \$	-	OK	OK
435	Misc. Plant	363	\$ - \$	-	OK	OK
436	Towers and Fixtures	364	\$ - \$	-	OK	OK
437	Overhead Conductor	365	\$ - \$	-	OK	OK
438	Underground Conduit	366	\$ - \$	-	OK	OK
439	Underground Conductor	367	\$ - \$	-	OK	OK
440	Line Transformers	368	\$ - \$	-	OK	OK
441	Services	369	\$ - \$	-	OK	OK
442	Meters	370	\$ - \$	-	OK	OK
443	Inst. on Customer Premises	371	\$ - \$	-	OK	OK
444	Street Light / Signal System	373	\$ - \$	-	OK	OK
445	<b>Total Distribution Plant</b>		\$ - \$	-	OK	OK
446						
447	<b>Subtotal Plant Before General</b>		\$ - \$	-	OK	OK
448						
449	<b>General Plant</b>					OK
450	Land and Land Rights	389	\$ - \$	-	OK	OK
451	Structures & Improvements	390	\$ - \$	-	OK	OK
452	Structures & Improvements - Other	3900	\$ - \$	-	OK	OK
453	Office Furniture & Equipment	391	\$ - \$	-	OK	OK
454	Info System Computers	3910	\$ - \$	-	OK	OK
455	Transportation Equipment	392	\$ - \$	-	OK	OK
456	Stores Equipment	393	\$ - \$	-	OK	OK
457	Tools, Shop & Garage Equipment	394	\$ - \$	-	OK	OK
458	Laboratory Equipment	395	\$ - \$	-	OK	OK
459	Power Operated Equipment	396	\$ - \$	-	OK	OK
460	Communication Equipment	397	\$ - \$	-	OK	OK
461	Miscellaneous Equipment	398	\$ - \$	-	OK	OK
462	Other Tangible Property	399	\$ - \$	-	OK	OK
463	<b>Subtotal General Plant</b>		\$ - \$	-	OK	OK
464						
465	<b>Total Accumulated Depreciation</b>		\$ - \$	-	OK	OK
466						
467						
468	<b>Net Plant in Service</b>					OK
469	<b>Intangible Plant</b>					OK
470	Organization	301	\$ - \$	-	OK	OK
471	Franchises and Consents	302	\$ - \$	-	OK	OK
472	Misc. Intangible Plant	303	\$ - \$	-	OK	OK
473	Misc. Computer Software	3030	\$ - \$	-	OK	OK
474	<b>Subtotal Intangible Plant</b>		\$ - \$	-	OK	OK
475						
476	<b>Production Plant</b>					OK
477	<b>Steam Production</b>					OK
478	Land and Land Rights	310	\$ - \$	-	OK	OK
479	Structures & Improvements	311	\$ - \$	-	OK	OK
480	Boiler Plant Equipment	312	\$ - \$	-	OK	OK
481	Engines and Engine Generators	313	\$ - \$	-	OK	OK
482	Turbo-Generator Units	314	\$ - \$	-	OK	OK
483	Accessory Electric Equipment	315	\$ - \$	-	OK	OK
484	Misc. Power Plant Equipment	316	\$ - \$	-	OK	OK
485	<b>Subtotal Steam Production</b>		\$ - \$	-	OK	OK
486						
487	<b>Hydraulic Production</b>					OK
488	Land and Land Rights	330	\$ - \$	-	OK	OK
489	Structures & Improvements	331	\$ - \$	-	OK	OK
490	Reservoirs, Dams and Water Ways	332	\$ - \$	-	OK	OK
491	Water Wheel, Turbine and Generator	333	\$ - \$	-	OK	OK
492	Accessory Electric Equipment	334	\$ - \$	-	OK	OK
493	Misc. Power Plant Equipment	335	\$ - \$	-	OK	OK
494	Roads, Railroads and Bridges	336	\$ - \$	-	OK	OK
495	<b>Subtotal Hydraulic Production</b>		\$ - \$	-	OK	OK
496						
497	<b>Combustion Turbine &amp; Other Production</b>					OK
498	Land and Land Rights	340	\$ - \$	-	OK	OK
499	Structures & Improvements	341	\$ - \$	-	OK	OK

# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
500	Fuel Holders, Prod, & Acc.	342	\$ - \$	-	OK	OK
501	Prime Movers	343	\$ - \$	-	OK	OK
502	Generators & Other Production	344	\$ - \$	-	OK	OK
503	Accessory Electric Equipment	345	\$ - \$	-	OK	OK
504	Misc. Production Plant	2000	\$ - \$	-	OK	OK
505	<b>Subtotal Combustion Turbine &amp; Other Production</b>		\$ - \$	-	OK	OK
506						
507	<b>Total Production Plant</b>		\$ - \$	-	OK	OK
508						
509	<b>Transmission Plant</b>					OK
510	Land and Land Rights	350	\$ - \$	-	OK	OK
511	Reserved	351	\$ - \$	-	OK	OK
512	Structures & Improvements	352	\$ - \$	-	OK	OK
513	Station Equipment - System	353	\$ - \$	-	OK	OK
514	Towers and Fixtures	354	\$ - \$	-	OK	OK
515	Poles and Fixtures	355	\$ - \$	-	OK	OK
516	Overhead Conductor	356	\$ - \$	-	OK	OK
517	Underground Conductor	357	\$ - \$	-	OK	OK
518	Underground Conduit	358	\$ - \$	-	OK	OK
519	Misc. Transmission Plant	359	\$ - \$	-	OK	OK
520	<b>Subtotal Transmission Plant</b>		\$ - \$	-	OK	OK
521						
522	<b>Distribution Plant</b>					OK
523	Land and Land Rights	360	\$ - \$	-	OK	OK
524	Structures & Improvements	361	\$ - \$	-	OK	OK
525	Station Equipment	362	\$ - \$	-	OK	OK
526	Misc. Plant	363	\$ - \$	-	OK	OK
527	Towers and Fixtures	364	\$ - \$	-	OK	OK
528	Overhead Conductor	365	\$ - \$	-	OK	OK
529	Underground Conduit	366	\$ - \$	-	OK	OK
530	Underground Conductor	367	\$ - \$	-	OK	OK
531	Line Transformers	368	\$ - \$	-	OK	OK
532	Services	369	\$ - \$	-	OK	OK
533	Meters	370	\$ - \$	-	OK	OK
534	Inst. on Customer Premises	371	\$ - \$	-	OK	OK
535	Street Light / Signal System	373	\$ - \$	-	OK	OK
536	<b>Total Distribution Plant</b>		\$ - \$	-	OK	OK
537						
538	<b>Subtotal Plant Before General</b>		\$ - \$	-	OK	OK
539						
540	<b>General Plant</b>					OK
541	Land and Land Rights	389	\$ - \$	-	OK	OK
542	Structures & Improvements	390	\$ - \$	-	OK	OK
543	Structures & Improvements - Other	3900	\$ - \$	-	OK	OK
544	Office Furniture & Equipment	391	\$ - \$	-	OK	OK
545	Info System Computers	3910	\$ - \$	-	OK	OK
546	Transportation Equipment	392	\$ - \$	-	OK	OK
547	Stores Equipment	393	\$ - \$	-	OK	OK
548	Tools, Shop & Garage Equipment	394	\$ - \$	-	OK	OK
549	Laboratory Equipment	395	\$ - \$	-	OK	OK
550	Power Operated Equipment	396	\$ - \$	-	OK	OK
551	Communication Equipment	397	\$ - \$	-	OK	OK
552	Miscellaneous Equipment	398	\$ - \$	-	OK	OK
553	Other Tangible Property	399	\$ - \$	-	OK	OK
554	<b>Subtotal General Plant</b>		\$ - \$	-	OK	OK
555						
556	<b>Total Net Plant in Service</b>		\$ - \$	-	OK	OK
557						
558						
559	<b>Labor</b>					OK
560						
561	<b>Production Labor</b>					OK
562	<b>Steam Production Operation</b>					OK
563	Supervision & Engineering		\$ - \$	-	OK	OK
564	Fuel (Transportation & Handling)		\$ - \$	-	OK	OK
565	Steam Expense		\$ - \$	-	OK	OK
566	Electric Expense		\$ - \$	-	OK	OK
567	Miscellaneous		\$ - \$	-	OK	OK
568	Rent		\$ - \$	-	OK	OK
569	<b>Total Steam Production Operation</b>		\$ - \$	-	OK	OK
570						
571	<b>Steam Production Maintenance</b>					OK
572	Supervision & Engineering		\$ - \$	-	OK	OK
573	Structures		\$ - \$	-	OK	OK
574	Boilers		\$ - \$	-	OK	OK
575	Electric Plant		\$ - \$	-	OK	OK
576	Miscellaneous Labor		\$ - \$	-	OK	OK
577	<b>Total Steam Production Maintenance</b>		\$ - \$	-	OK	OK
578						
579	<b>Hydro Production Operation</b>					OK
580	Supervision & Engineering		\$ - \$	-	OK	OK
581	Water for Power		\$ - \$	-	OK	OK
582	Hydraulic Expense		\$ - \$	-	OK	OK

# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
583	Electric Expense		\$ - \$	-	OK	OK
584	Miscellaneous		\$ - \$	-	OK	OK
585	Rent		\$ - \$	-	OK	OK
586	<b>Total Hydro Production Operation</b>		\$ - \$	-	OK	OK
587						
588	<b>Hydro Production Maintenance</b>					OK
589	Supervision & Engineering		\$ - \$	-	OK	OK
590	Structures		\$ - \$	-	OK	OK
591	Reservoirs & Dams		\$ - \$	-	OK	OK
592	Electric Plant		\$ - \$	-	OK	OK
593	Miscellaneous Plant		\$ - \$	-	OK	OK
594	<b>Total Hydro Production Maintenance</b>		\$ - \$	-	OK	OK
595						
596	<b>Combined Cycle Operation</b>					OK
597	Labor		\$ - \$	-	OK	OK
598	Fuel Handling		\$ - \$	-	OK	OK
599	Generation Expense		\$ - \$	-	OK	OK
600	Miscellaneous Plant		\$ - \$	-	OK	OK
601	<b>Total Combined Cycle Operation</b>		\$ - \$	-	OK	OK
602						
603	<b>Combined Cycle Maintenance</b>					OK
604	Supervision & Engineering		\$ - \$	-	OK	OK
605	Structures		\$ - \$	-	OK	OK
606	Electric Plant		\$ - \$	-	OK	OK
607	Miscellaneous Plant		\$ - \$	-	OK	OK
608	<b>Total Combined Cycle Maintenance</b>		\$ - \$	-	OK	OK
609						
610	<b>Other Production</b>					OK
611	RERC/Acorn Gen. Plant	6120130	\$ - \$	-	OK	OK
612	Clearwater Generating Plant	6120140	\$ - \$	-	OK	OK
613	PU Elec Power Supply Operations	6120000	\$ - \$	-	OK	OK
614	<b>Total Other Production</b>		\$ - \$	-	OK	OK
615						
616	<b>Total Production Labor</b>		\$ - \$	-	OK	OK
617						
618	<b>Transmission Labor</b>					OK
619	<b>Transmission Operations</b>					OK
620	Supervision & Engineering		\$ - \$	-	OK	OK
621	Load Dispatch		\$ - \$	-	OK	OK
622	Station Equipment		\$ - \$	-	OK	OK
623	Overhead Lines		\$ - \$	-	OK	OK
624	Underground Lines		\$ - \$	-	OK	OK
625	General Labor		\$ - \$	-	OK	OK
626	Miscellaneous		\$ - \$	-	OK	OK
627	Rents		\$ - \$	-	OK	OK
628	<b>Total Transmission Operations</b>		\$ - \$	-	OK	OK
629						
630	<b>Transmission Maintenance</b>					OK
631	Supervision & Engineering		\$ - \$	-	OK	OK
632	Structures		\$ - \$	-	OK	OK
633	Station Equipment		\$ - \$	-	OK	OK
634	Overhead Lines		\$ - \$	-	OK	OK
635	Underground Lines		\$ - \$	-	OK	OK
636	Miscellaneous		\$ - \$	-	OK	OK
637	<b>Total Transmission Maintenance</b>		\$ - \$	-	OK	OK
638						
639	<b>Wheeling</b>					OK
640	Wheeling		\$ - \$	-	OK	OK
641	Wheeling		\$ - \$	-	OK	OK
642	<b>Total Wheeling</b>		\$ - \$	-	OK	OK
643						
644	<b>Total Transmission Labor</b>		\$ - \$	-	OK	OK
645						
646	<b>Distribution Labor</b>					OK
647	<b>Distribution Operations</b>					OK
648	Electric Operations	6100000	\$ - \$	-	OK	OK
649	PU Electric Field Operations	6105000	\$ - \$	-	OK	OK
650	Energy Deliv. Engineering	6110000	\$ - \$	-	OK	OK
651	Customer Engineering-GIS	6115000	\$ - \$	-	OK	OK
652	Underground Lines		\$ - \$	-	OK	OK
653	Street Lighting		\$ - \$	-	OK	OK
654	Metering		\$ - \$	-	OK	OK
655	Customer Installations		\$ - \$	-	OK	OK
656	Miscellaneous		\$ - \$	-	OK	OK
657	Rents		\$ - \$	-	OK	OK
658	<b>Total Distribution Operations</b>		\$ - \$	-	OK	OK
659						

# Customer



Line No.	Item	Account/ID	Blank	Total	Check OK	Check OK
660	<b>Distribution Maintenance</b>					OK
661	Supervision & Engineering		\$ - \$	-	OK	OK
662	Structures		\$ - \$	-	OK	OK
663	Stations Equipment		\$ - \$	-	OK	OK
664	Overhead Lines		\$ - \$	-	OK	OK
665	Underground Lines		\$ - \$	-	OK	OK
666	Transformers		\$ - \$	-	OK	OK
667	Street Lighting		\$ - \$	-	OK	OK
668	Metering		\$ - \$	-	OK	OK
669	Miscellaneous		\$ - \$	-	OK	OK
670	<b>Total Distribution Maintenance</b>		\$ - \$	-	OK	OK
671						
672	<b>Total Distribution Labor</b>		\$ - \$	-	OK	OK
673						
674	<b>Customer Labor</b>					OK
675	<b>Customer Accounting Expense</b>					OK
676	Pub Util Business Support	6004000	\$ - \$	1,512,751	OK	OK
677	Pub Util Admin-Utility Billing	6005000	\$ - \$	1,198,664	OK	OK
678	Pub Util Admin-Customer Service	6015000	\$ - \$	4,426,209	OK	OK
679	Pub Util Admin-Marketing Service	6020000	\$ - \$	2,617,460	OK	OK
680	Miscellaneous		\$ - \$	-	OK	OK
681	<b>Total Customer Accounting Expense</b>		\$ - \$	9,755,084	OK	OK
682						
683	<b>Customer Service Expense</b>					OK
684	Customer Engineering-GIS		\$ - \$	-	OK	OK
685	Customer Assistance		\$ - \$	-	OK	OK
686	Advertisement / Marketing		\$ - \$	-	OK	OK
687	Miscellaneous		\$ - \$	-	OK	OK
688	<b>Total Customer Service Expense</b>		\$ - \$	-	OK	OK
689						
690	<b>Sales Expense</b>					OK
691	Sales Expense		\$ - \$	-	OK	OK
692	Demonstrations & Selling		\$ - \$	-	OK	OK
693	Miscellaneous Sales Expense		\$ - \$	-	OK	OK
694	<b>Total Sales Expense</b>		\$ - \$	-	OK	OK
695						
696	<b>Total Customer Labor</b>		\$ - \$	9,755,084	OK	OK
697						
698	<b>Total Labor Expense excluding A&amp;G</b>		\$ - \$	9,755,084	OK	OK
699						
700	<b>Administrative &amp; General Labor</b>					OK
701	Pub Util Admin-Management Services	6000000	\$ - \$	924,771	OK	OK
702	Pub Util Admin-Field Services	6010000	\$ - \$	3,632,238	OK	OK
703	Legislative & Regulator Risk	6025000	\$ - \$	39,791	OK	OK
704	Outside Services		\$ - \$	-	OK	OK
705	Property Insurance		\$ - \$	-	OK	OK
706	Injuries and Damages		\$ - \$	-	OK	OK
707	Electric Utility Communication Labor		\$ - \$	-	OK	OK
708	Miscellaneous		\$ - \$	-	OK	OK
709	Rents		\$ - \$	-	OK	OK
710	Transportation Pool General Labor		\$ - \$	-	OK	OK
711	Maintenance of General Plant		\$ - \$	-	OK	OK
712	N/A		\$ - \$	-	OK	OK
713	<b>Total Administrative &amp; General Labor</b>		\$ - \$	4,596,799	OK	OK
714						
715	<b>Total Labor Expense</b>		\$ - \$	14,351,883	OK	OK

## Allocation Factors

	0	1
<b>Meter Reading</b>	0%	100%
	0	1
<b>Billing &amp; Cashiering</b>	0%	100%
	0	1
<b>Cusomer Accouting - Supervision</b>	0%	100%
	0	1
<b>Sales</b>	0%	100%
	0	1
<b>Customer Service</b>	0%	100%
	\$ - \$	14,603,824
<b>Revenue Requirement</b>	0%	100%
	\$ - \$	9,755,084
<b>Labor x/ A&amp;G</b>	0%	100%
	\$ - \$	-
<b>Capital</b>	0%	0%
	\$ - \$	14,351,883
<b>Total Labor</b>	0%	100%
	\$ - \$	-
<b>Gross Plant in Service</b>	0%	0%
	\$ - \$	-
<b>Net Plant in Service</b>	0%	0%
	0	0
<b>NA</b>	0%	0%



# Cost of Service



Line No.	Item	Test Year	Factor	Residential
1	<b>Class Cost of Service</b>			
2	<b>Production</b>			
3	<b>Demand Related</b>			
4	Production Demand	\$ 77,984,473	Historic - 4 CP	\$ 34,970,244
5	Blank	\$ -	NA	\$ -
6	<b>Energy Related</b>			
7	Fuel & Energy	\$ 168,757,386	Gen Cost - DCR	\$ 55,960,731
8	Blank	\$ -	NA	\$ -
9	<b>Direct Assignment</b>			
10	Direct Assign A	\$ -	NA	\$ -
11	Blank	\$ -	NA	\$ -
12	<b>Total Production</b>	<b>\$ 246,741,858</b>		<b>\$ 90,930,975</b>
13	<b>Transmission</b>			
14	<b>Demand Related</b>			
15	Transmission Demand	\$ 26,357,705	Historic - 4 NCP	\$ 10,551,477
16	Blank	\$ -	NA	\$ -
17	<b>Energy Related</b>			
18	Transmission Energy	\$ 19,376,020	Gen Cost - DCR	\$ 6,425,178
19	Blank	\$ -	NA	\$ -
20	<b>Direct Assignment</b>			
21	Direct Assign A	\$ -	NA	\$ -
22	Blank	\$ -	NA	\$ -
23	<b>Total Transmission</b>	<b>\$ 45,733,725</b>		<b>\$ 16,976,655</b>
24	<b>Distribution</b>			
25	<b>Demand Related</b>			
26	Distribution Demand	\$ 71,041,722	Historic - 4 NCP	\$ 28,439,316
27	Substations	\$ 16,830,123	Historic - 4 NCP	\$ 6,737,410
28	<b>Customer Related</b>			
29	Distribution Customer	\$ 16,116,367	Weighted Cust. X/Light	\$ 10,302,396
30	Blank	\$ -	NA	\$ -
31	<b>Direct Assignment</b>			
32	Lighting	\$ 3,651,743	Lighting - kWh Sales	\$ -
33	Blank	\$ -	NA	\$ -
34	<b>Total Distribution</b>	<b>\$ 107,639,955</b>		<b>\$ 45,479,121</b>
35	<b>Customer</b>			
36	Meter Reading	\$ 1,539,068	Cust. Mo. - x/Lighting	\$ 1,358,921
37	Customer Accounting	\$ 576,286	Weighted Cust. X/Light	\$ 368,391
38	Customer Service	\$ 11,977,559	Weighted Cust. X/Light	\$ 7,656,661
39	Sales	\$ 510,911	Cust. Mo. - x/Lighting	\$ 451,109
40	Blank	\$ -	NA	\$ -
41	<b>Total Customer</b>	<b>\$ 14,603,824</b>		<b>\$ 9,835,082</b>
42	<b>Direct Assignments Other</b>			
43	General Government Charges	\$ (53,320)	Historic - 12 NCP (excluding city)	\$ (19,788)
44	Direct Assigned City	\$ (732,023)	City	\$ -
45	Direct Assigned Expenses & Deductions	\$ (119,788)	Historic - 12 NCP (excluding city)	\$ (44,455)
46	Direct Assigned Misc Income (Contract Customers)	\$ 7,191	Industrial TOU	\$ -
47	<b>Total Direct Assignments Other</b>	<b>\$ (897,940)</b>		<b>\$ (64,243)</b>
48	<b>Total Cost of Service</b>	<b>\$ 413,821,422</b>		<b>\$ 163,157,590</b>
49	<b>Average COS (\$/kWh)</b>	<b>0.1881</b>		<b>0.2258</b>
50	<b>Current Rate Revenue</b>			
51		<b>\$ 352,184,694</b>		<b>\$ 138,817,163</b>
52	<b>Current Rate Change to Meet COS - \$ Increase / (Decrease)</b>			
53	% Increase / (Decrease)	61,636,728		\$ 24,340,427
54		17.5%		17.5%
55	<b>Cost Classification Unit Summary</b>			
56				<b>Units</b>
57	<b>Production</b>			
58	Demand Related	11.01	kW (Sum of Max Dem.)	10.65
59	Energy Related	0.0767	kWh	0.0774
60	Direct Assignment	(0.0003)	kWh	0.0000
61	<b>Transmission</b>			
62	Demand Related	3.72	kW (Sum of Max Dem.)	3.21
63	Energy Related	0.0088	kWh	0.0089
64	Direct Assignment	0	kWh	0
65	<b>Distribution</b>			
66	Demand Related	12.41	kW (Sum of Max Dem.)	10.71
67	Customer Related	9.28	Meters	8.54
68	Direct Assignment	2.10	Meters	0.00
69	<b>Customer</b>			
70	Customer Related	8.41	Meters	8.15

# Cost of Service



Line No.	Item	Test Year	Factor	Residential
78	<b>Total System</b>			
79	Demand Related	27.14	kW (Sum of Max Dem.)	24.57
80	Production & Transmission Related Demand*	14.73	kW (Sum of Max Dem.)	13.86
81	Energy Related			
82	Energy Only	0.0852	kWh	0.0863
83	Combined Energy and Demand	0.1724	kWh	0.1979
84	Production and Trans Combined Energy and Demand *	0.1329	kWh	0.1493
85	Customer Related	19.79	Meters	16.69
86				
87				
88	<b>Analysis and Stats</b>			
89	<b>Revenue Requirement Classified</b>			
90	Demand Related	\$ 192,214,023		\$ 80,698,447
91	Energy Related	\$ 188,133,406		\$ 62,385,909
92	Customer Related	\$ 30,720,191		\$ 20,137,477
93	Other/Direct Assignment	\$ 2,753,803		\$ (64,243)
94		\$ 413,821,422		\$ 163,157,590
95	<b>Revenue Requirement Unit Costs \$/kWh or \$/Mo</b>			
96	<b>Production Function</b>			
97	Production Demand	\$ 11.01	per SMD	\$ 10.65
98	Production Energy	\$ 0.0767	per Sales	\$ 0.0774
99	Total Production	\$ 0.1121	per Sales	\$ 0.1258
100	<b>Transmission Function</b>			
101	Transmission Demand	\$ 3.72	per SMD	\$ 3.21
102	<b>Distribution Function</b>			
103	Distribution Demand	\$ 12.92	per SMD	\$ 10.71
104	Distribution Customer	\$ 111.37	per Customer	\$ 102.48
105	Total Distribution	\$ 15.20	per SMD	\$ 13.84
106	Total Distribution	\$ 743.83	per Customer	\$ 452.37
107	<b>Customer Function</b>			
108	Customer	\$ 100.92	per Customer	\$ 97.83
109	Total Revenue Requirement	\$ 0.1881	per Sales	\$ 0.2258
110				
111	<b>Revenue Requirement Classified Unit Cost</b>			
112	Demand - 12CP	\$ 46.94		\$ 51.21
113	Demand - SMD	\$ 27.14		\$ 24.57
114	Energy - Sales	\$ 0.0855		\$ 0.0863
115	Customer - No. Cust/Months	\$ 269.80		\$ 200.30
116	Total RR \$/kWh Sales	\$ 0.1881		\$ 0.2258
117				
118	<b>Class Characteristics</b>			
119	kWh/Customer/Month	1,267		599
120	Load Factor	43%		30%
121	Avg kW/Customer	4.08		2.72
122	Percent of Total Energy	100%		33%
123	Percent of Total SMD	100%		46%
124	Percent of Total Customers	100%		69%
125	Percent of Energy Costs	100%		33%
126	Percent of Demand Costs	100%		42%
127	Percent of Customer Costs	100%		66%
128				
129	Customer Charge	\$ 49.32		\$ 31.73
130				
131				
132	<b>Allocation Factors</b>			
133				
134				238,663
135	<b>Demand (1 CP)</b>	<b>1 CP</b>		<b>49.1%</b>
136				794,165
137	<b>Demand (4 CP)</b>	<b>4 CP</b>		<b>45.49%</b>
138				1,575,717
139	<b>Demand (12 CP)</b>	<b>12 CP</b>		<b>38.5%</b>
140				267,694
141	<b>1 NCP</b>	<b>1 NCP</b>		<b>47%</b>
142				878,648
143	<b>4 NCP</b>	<b>4 NCP</b>		<b>43.2%</b>
144				3,285,095
145	<b>Sum of Max Demands</b>	<b>SMD</b>		<b>46%</b>
146				722,615,440
147	<b>kWh Sales</b>	<b>kWh Sales</b>		<b>32.84%</b>
148				46,160,461
149	<b>Generation Cost - Dedicated City Resources</b>	<b>Gen Cost - DCR</b>		<b>33.16%</b>
150				1,206,427
151	<b>Number of Customer Months</b>	<b>Cust. Months</b>		<b>69%</b>
152				1,206,427
153	<b>Weighted Customers</b>	<b>Weighted Customers</b>		<b>61%</b>
154				1,206,427
155	<b>Weighted Customers - x/Lighting</b>	<b>Weighted Cust. X/Light</b>		<b>64%</b>
156				
157	<b>NA</b>	<b>NA</b>		<b>0%</b>
158				-
159	<b>Lighting</b>	<b>Lighting - kWh Sales</b>		<b>0%</b>
160				-
161	<b>City</b>	<b>City</b>		<b>0%</b>
162				1,206,427
163	<b>Number of Customer Months Excluding Lighting</b>	<b>Cust. Mo. - x/Lighting</b>		<b>88%</b>
164				-
165	<b>Industrial TOU</b>	<b>Industrial TOU</b>		<b>0%</b>
166				1,811,226
167	<b>12 NCP (Excluding City)</b>	<b>12 NCP X/City</b>		<b>39%</b>

# Cost of Service



Line No.	Item	Test Year	Factor	Commercial Flat	Commercial Demand	Industrial TOU
1	Class Cost of Service					
2	Production					
3	Demand Related					
4	Production Demand	\$ 77,984,473	Historic - 4 CP	\$ 9,332,051	\$ 5,245,786	\$ 26,320,408
5	Blank	\$ -	NA	\$ -	\$ -	\$ -
6	Energy Related					
7	Fuel & Energy	\$ 168,757,386	Gen Cost - DCR	\$ 21,219,126	\$ 13,412,692	\$ 72,408,947
8	Blank	\$ -	NA	\$ -	\$ -	\$ -
9	Direct Assignment					
10	Direct Assign A	\$ -	NA	\$ -	\$ -	\$ -
11	Blank	\$ -	NA	\$ -	\$ -	\$ -
12	Total Production	\$ 246,741,858		\$ 30,551,176	\$ 18,658,478	\$ 98,729,354
13	Transmission					
14	Demand Related					
16	Transmission Demand	\$ 26,357,705	Historic - 4 NCP	\$ 3,519,892	\$ 1,870,266	\$ 9,421,973
17	Blank	\$ -	NA	\$ -	\$ -	\$ -
18	Energy Related					
19	Transmission Energy	\$ 19,376,020	Gen Cost - DCR	\$ 2,436,292	\$ 1,539,989	\$ 8,313,694
20	Blank	\$ -	NA	\$ -	\$ -	\$ -
21	Direct Assignment					
22	Direct Assign A	\$ -	NA	\$ -	\$ -	\$ -
23	Blank	\$ -	NA	\$ -	\$ -	\$ -
24	Total Transmission	\$ 45,733,725		\$ 5,956,183	\$ 3,410,256	\$ 17,735,667
25	Distribution					
26	Demand Related					
28	Distribution Demand	\$ 71,041,722	Historic - 4 NCP	\$ 9,487,138	\$ 5,040,915	\$ 25,394,972
29	Substations	\$ 16,830,123	Historic - 4 NCP	\$ 2,247,548	\$ 1,194,217	\$ 6,016,190
30	Customer Related					
31	Distribution Customer	\$ 16,116,367	Weighted Cust. X/Light	\$ 3,365,837	\$ 461,277	\$ 1,699,797
32	Blank	\$ -	NA	\$ -	\$ -	\$ -
33	Direct Assignment					
34	Lighting	\$ 3,651,743	Lighting - kWh Sales	\$ -	\$ -	\$ -
35	Blank	\$ -	NA	\$ -	\$ -	\$ -
36	Total Distribution	\$ 107,639,955		\$ 15,100,523	\$ 6,696,409	\$ 33,110,959
37	Customer					
39	Meter Reading	\$ 1,539,068	Cust. Mo. - x/Lighting	\$ 147,988	\$ 12,169	\$ 11,800
40	Customer Accounting	\$ 576,286	Weighted Cust. X/Light	\$ 120,355	\$ 16,494	\$ 60,781
41	Customer Service	\$ 11,977,559	Weighted Cust. X/Light	\$ 2,501,464	\$ 342,818	\$ 1,263,276
42	Sales	\$ 510,911	Cust. Mo. - x/Lighting	\$ 49,126	\$ 4,040	\$ 3,917
43	Blank	\$ -	NA	\$ -	\$ -	\$ -
44	Total Customer	\$ 14,603,824		\$ 2,818,934	\$ 375,520	\$ 1,339,775
45	Direct Assignments Other					
46	General Government Charges	\$ (53,320)	Historic - 12 NCP (excluding city)	\$ (7,387)	\$ (4,091)	\$ (21,403)
48	Direct Assigned City	\$ (732,023)	City	\$ -	\$ -	\$ -
49	Direct Assigned Expenses & Deductions	\$ (119,788)	Historic - 12 NCP (excluding city)	\$ (16,595)	\$ (9,191)	\$ (48,083)
50	Direct Assigned Misc Income (Contract Customers)	\$ 7,191	Industrial TOU	\$ -	\$ -	\$ 7,191
51	Total Direct Assignments Other	\$ (897,940)		\$ (23,981)	\$ (13,282)	\$ (62,295)
52	Total Cost of Service					
53	Average COS (\$/kWh)	\$ 413,821,422		\$ 54,402,836	\$ 29,127,380	\$ 150,853,460
54		0.1881		0.1986	0.1682	0.1613
55	Current Rate Revenue					
56		\$ 352,184,694		\$ 48,459,450	\$ 32,172,704	\$ 118,917,629
57	Current Rate Change to Meet COS - \$ Increase / (Decrease)					
58	% Increase / (Decrease)	\$ 61,636,728		\$ 5,943,386	\$ (3,045,323)	\$ 31,935,831
59		17.5%		12.3%	-9.5%	26.9%
60	Cost Classification Unit Summary					
61				Units		
62	Production					
63	Demand Related	11.01	kW (Sum of Max Dem.)	9.29	11.48	12.23
64	Energy Related	0.0767	kWh	0.0774	0.0774	0.0774
65	Direct Assignment	(0.0003)	kWh	0.0000	0.0000	0.0000
66	Transmission					
67	Demand Related	3.72	kW (Sum of Max Dem.)	3.50	4.09	4.38
68	Energy Related	0.0088	kWh	0.0089	0.0089	0.0089
69	Direct Assignment	0	kWh	0	0	0
70	Distribution					
71	Demand Related	12.41	kW (Sum of Max Dem.)	11.68	13.64	14.60
72	Customer Related	9.28	Meters	25.62	42.70	162.25
73	Direct Assignment	2.10	Meters	0.00	0.00	0.00
74	Customer					
75	Customer Related	8.41	Meters	21.46	34.76	127.89

# Cost of Service



Line No.	Item	Test Year	Factor	Commercial Flat	Commercial Demand	Industrial TOU
78	<b>Total System</b>					
79	Demand Related	27.14	kW (Sum of Max Dem.)	24.47	29.21	31.20
80	Production & Transmission Related Demand*	14.73	kW (Sum of Max Dem.)	12.79	15.57	16.61
81	Energy Related					
82	Energy Only	0.0852	kWh	0.0863	0.0863	0.0863
83	Combined Energy and Demand	0.1724	kWh	0.1760	0.1633	0.1581
84	Production and Trans Combined Energy and Demand *	0.1329	kWh	0.1332	0.1274	0.1246
85	Customer Related	19.79	Meters	47.07	77.46	290.14
86						
87						
88	<b>Analysis and Stats</b>					
89	<b>Revenue Requirement Classified</b>					
90	Demand Related	\$ 192,214,023		\$ 24,586,628	\$ 13,351,184	\$ 67,153,543
91	Energy Related	\$ 188,133,406		\$ 23,655,417	\$ 14,952,681	\$ 80,722,640
92	Customer Related	\$ 30,720,191		\$ 6,184,771	\$ 836,798	\$ 3,039,572
93	Other/Direct Assignment	\$ 2,753,803		\$ (23,981)	\$ (13,282)	\$ (62,295)
94		\$ 413,821,422		\$ 54,402,836	\$ 29,127,380	\$ 150,853,460
95	<b>Revenue Requirement Unit Costs \$/kWh or \$/Mo</b>					
96	<b>Production Function</b>					
97	Production Demand	\$ 11.01	per SMD	\$ 9.29	\$ 11.48	\$ 12.23
98	Production Energy	\$ 0.0767	per Sales	\$ 0.0774	\$ 0.0774	\$ 0.0774
99	Total Production	\$ 0.1121	per Sales	\$ 0.1115	\$ 0.1077	\$ 0.1056
100	<b>Transmission Function</b>					
101	Transmission Demand	\$ 3.72	per SMD	\$ 3.50	\$ 4.09	\$ 4.38
102	<b>Distribution Function</b>					
103	Distribution Demand	\$ 12.92	per SMD	\$ 11.68	\$ 13.64	\$ 14.59
104	Distribution Customer	\$ 111.37	per Customer	\$ 307.43	\$ 512.38	\$ 1,947.03
105	Total Distribution	\$ 15.20	per SMD	\$ 15.03	\$ 14.65	\$ 15.38
106	Total Distribution	\$ 743.83	per Customer	\$ 1,379.24	\$ 7,438.21	\$ 37,926.84
107	<b>Customer Function</b>					
108	Customer	\$ 100.92	per Customer	\$ 257.47	\$ 417.12	\$ 1,534.64
109	Total Revenue Requirement	\$ 0.1881	per Sales	\$ 0.1986	\$ 0.1682	\$ 0.1613
110						
111	<b>Revenue Requirement Classified Unit Cost</b>					
112	Demand - 12CP	\$ 46.94		\$ 49.52	\$ 41.70	\$ 43.32
113	Demand - SMD	\$ 27.14		\$ 24.47	\$ 29.21	\$ 31.20
114	Energy - Sales	\$ 0.0855		\$ 0.0863	\$ 0.0863	\$ 0.0863
115	Customer - No. Cust/Months	\$ 269.80		\$ 564.90	\$ 929.49	\$ 3,481.67
116	Total RR \$/kWh Sales	\$ 0.1881		\$ 0.1986	\$ 0.1682	\$ 0.1613
117						
118	<b>Class Characteristics</b>					
119	kWh/Customer/Month	1,267		2,086	16,032	89,250
120	Load Factor	43%		37%	52%	60%
121	Avg kW/Customer	4.08		7.65	42.31	205.45
122	Percent of Total Energy	100%		12%	8%	42%
123	Percent of Total SMD	100%		14%	6%	30%
124	Percent of Total Customers	100%		8%	1%	1%
125	Percent of Energy Costs	100%		13%	8%	43%
126	Percent of Demand Costs	100%		13%	7%	35%
127	Percent of Customer Costs	100%		20%	3%	10%
128						
129	Customer Charge	\$ 49.32		\$ 93.67	\$ 501.37	\$ 2,551.94
130						
131						
132	<b>Allocation Factors</b>					
133						
134				52,970	33,427	147,670
135	<b>Demand (1 CP)</b>	<b>1 CP</b>		<b>10.9%</b>	<b>6.9%</b>	<b>30.4%</b>
136				197,331	127,345	574,922
137	<b>Demand (4 CP)</b>	<b>4 CP</b>		<b>11.3%</b>	<b>7.3%</b>	<b>32.9%</b>
138				496,501	320,147	1,550,346
139	<b>Demand (12 CP)</b>	<b>12 CP</b>		<b>12.1%</b>	<b>7.8%</b>	<b>37.9%</b>
140				64,975	40,027	182,299
141	<b>1 NCP</b>	<b>1 NCP</b>		<b>11%</b>	<b>7%</b>	<b>32%</b>
142				238,823	151,030	689,696
143	<b>4 NCP</b>	<b>4 NCP</b>		<b>12%</b>	<b>7%</b>	<b>34%</b>
144				1,004,664	457,103	2,152,328
145	<b>Sum of Max Demands</b>	<b>SMD</b>		<b>14%</b>	<b>6%</b>	<b>30%</b>
146				274,000,495	173,196,780	935,009,644
147	<b>kWh Sales</b>	<b>kWh Sales</b>		<b>12%</b>	<b>8%</b>	<b>42%</b>
148				17,503,071	11,063,759	59,728,140
149	<b>Generation Cost - Dedicated City Resources</b>	<b>Gen Cost - DCR</b>		<b>13%</b>	<b>8%</b>	<b>43%</b>
150				131,382	10,803	10,476
151	<b>Number of Customer Months</b>	<b>Cust. Months</b>		<b>8%</b>	<b>1%</b>	<b>1%</b>
152				394,145	54,016	199,049
153	<b>Weighted Customers</b>	<b>Weighted Customers</b>		<b>20%</b>	<b>3%</b>	<b>10%</b>
154				394,145	54,016	199,049
155	<b>Weighted Customers - x/Lighting</b>	<b>Weighted Cust. X/Light</b>		<b>21%</b>	<b>3%</b>	<b>11%</b>
156						
157	<b>NA</b>	<b>NA</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>
158				-	-	-
159	<b>Lighting</b>	<b>Lighting - kWh Sales</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>
160				-	-	-
161	<b>City</b>	<b>City</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>
162				131,382	10,803	10,476
163	<b>Number of Customer Months Excluding Lighting</b>	<b>Cust. Mo. - x/Lighting</b>		<b>10%</b>	<b>1%</b>	<b>1%</b>
164				-	-	1
165	<b>Industrial TOU</b>	<b>Industrial TOU</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>
166				596,393	378,153	1,852,131
167	<b>12 NCP (Excluding City)</b>	<b>12 NCP X/City</b>		<b>13%</b>	<b>8%</b>	<b>40%</b>

# Cost of Service



Line No.	Item	Test Year	Factor	City	Street Lights Cust. Owned	Street Lights Dept. Owned
1	Class Cost of Service					
2	Production					
3	Demand Related					
4	Production Demand	\$ 77,984,473	Historic - 4 CP	\$ 2,055,301	\$ -	\$ 7,621
5	Blank	\$ -	NA	\$ -	\$ -	\$ -
6	Energy Related					
7	Fuel & Energy	\$ 168,757,386	Gen Cost - DCR	\$ 4,404,153	\$ 24,008	\$ 1,176,383
8	Blank	\$ -	NA	\$ -	\$ -	\$ -
9	Direct Assignment					
10	Direct Assign A	\$ -	NA	\$ -	\$ -	\$ -
11	Blank	\$ -	NA	\$ -	\$ -	\$ -
12	Total Production	\$ 246,741,858		\$ 6,459,455	\$ 24,008	\$ 1,184,004
13						
14	Transmission					
15	Demand Related					
16	Transmission Demand	\$ 26,357,705	Historic - 4 NCP	\$ 714,889	\$ 2,822	\$ 244,609
17	Blank	\$ -	NA	\$ -	\$ -	\$ -
18	Energy Related					
19	Transmission Energy	\$ 19,376,020	Gen Cost - DCR	\$ 505,667	\$ 2,756	\$ 135,067
20	Blank	\$ -	NA	\$ -	\$ -	\$ -
21	Direct Assignment					
22	Direct Assign A	\$ -	NA	\$ -	\$ -	\$ -
23	Blank	\$ -	NA	\$ -	\$ -	\$ -
24	Total Transmission	\$ 45,733,725		\$ 1,220,555	\$ 5,579	\$ 379,676
25						
26	Distribution					
27	Demand Related					
28	Distribution Demand	\$ 71,041,722	Historic - 4 NCP	\$ 1,926,834	\$ 7,606	\$ 659,293
29	Substations	\$ 16,830,123	Historic - 4 NCP	\$ 456,476	\$ 1,802	\$ 156,190
30	Customer Related					
31	Distribution Customer	\$ 16,116,367	Weighted Cust. X/Light	\$ 285,830	\$ -	\$ -
32	Blank	\$ -	NA	\$ -	\$ -	\$ -
33	Direct Assignment					
34	Lighting	\$ 3,651,743	Lighting - kWh Sales	\$ -	\$ 67,422	\$ 3,303,682
35	Blank	\$ -	NA	\$ -	\$ -	\$ -
36	Total Distribution	\$ 107,639,955		\$ 2,669,140	\$ 76,830	\$ 4,119,165
37						
38	Customer					
39	Meter Reading	\$ 1,539,068	Cust. Mo. - x/Lighting	\$ 7,540	\$ -	\$ -
40	Customer Accounting	\$ 576,286	Weighted Cust. X/Light	\$ 10,221	\$ -	\$ -
41	Customer Service	\$ 11,977,559	Weighted Cust. X/Light	\$ 212,427	\$ -	\$ -
42	Sales	\$ 510,911	Cust. Mo. - x/Lighting	\$ 2,503	\$ -	\$ -
43	Blank	\$ -	NA	\$ -	\$ -	\$ -
44	Total Customer	\$ 14,603,824		\$ 232,691	\$ -	\$ -
45						
46	Direct Assignments Other					
47	General Government Charges	\$ (53,320)	Historic - 12 NCP (excluding city)	\$ -	\$ (7)	\$ (610)
48	Direct Assigned City	\$ (732,023)	City	\$ (732,023)	\$ -	\$ -
49	Direct Assigned Expenses & Deductions	\$ (119,788)	Historic - 12 NCP (excluding city)	\$ -	\$ (16)	\$ (1,370)
50	Direct Assigned Misc Income (Contract Customers)	\$ 7,191	Industrial TOU	\$ -	\$ -	\$ -
51	Total Direct Assignments Other	\$ (897,940)		\$ (732,023)	\$ (23)	\$ (1,979)
52						
53	Total Cost of Service	\$ 413,821,422		\$ 9,849,818	\$ 106,394	\$ 5,680,866
54	Average COS (\$/kWh)	0.1881		0.1258	0.3432	0.3740
55						
56	Current Rate Revenue	\$ 352,184,694		8,687,013	\$ 97,349	\$ 4,770,109
57						
58	Current Rate Change to Meet COS - \$ Increase / (Decrease)	\$ 61,636,728		\$ 1,162,805	\$ 9,045	\$ 910,757
59	% Increase / (Decrease)	17.5%		13.4%	9.3%	19.1%
60						
61						
62	Cost Classification Unit Summary			Units		
63	Production					
64	Demand Related	11.01	kW (Sum of Max Dem.)	15.26	-	0.17
65	Energy Related	0.0767	kWh	0.0563	0.0774	0.0774
66	Direct Assignment	(0.0003)	kWh	(0.0094)	0.0000	0.0000
67	Transmission					
68	Demand Related	3.72	kW (Sum of Max Dem.)	5.31	3.15	5.57
69	Energy Related	0.0088	kWh	0.0065	0.0089	0.0089
70	Direct Assignment	0	kWh	0	0	0
71	Distribution					
72	Demand Related	12.41	kW (Sum of Max Dem.)	17.69	10.49	18.56
73	Customer Related	9.28	Meters	42.70	0.00	0.00
74	Direct Assignment	2.10	Meters	0.00	9.11	9.11
75	Customer					
76	Customer Related	8.41	Meters	34.76	0.00	0.00
77						

# Cost of Service



Line No.	Item	Test Year	Factor	City	Street Lights Cust. Owned	Street Lights Dept. Owned
78	<b>Total System</b>					
79	Demand Related	27.14	kW (Sum of Max Dem.)	38.26	13.64	24.30
80	Production & Transmission Related Demand*	14.73	kW (Sum of Max Dem.)	20.57	3.15	5.74
81	Energy Related					
82	Energy Only	0.0852	kWh	0.0534	0.0863	0.0863
83	Combined Energy and Demand	0.1724	kWh	0.1192	0.1257	0.1565
84	Production and Trans Combined Energy and Demand *	0.1329	kWh	0.0981	0.0954	0.1029
85	Customer Related	19.79	Meters	77.46	9.11	9.11
86						
87						
88	<b>Analysis and Stats</b>					
89	<b>Revenue Requirement Classified</b>					
90	Demand Related	\$ 192,214,023		\$ 5,153,500	\$ 12,230	\$ 1,067,713
91	Energy Related	\$ 188,133,406		\$ 4,909,820	\$ 26,764	\$ 1,311,451
92	Customer Related	\$ 30,720,191		\$ 518,521	\$ -	\$ -
93	Other/Direct Assignment	\$ 2,753,803		\$ (732,023)	\$ 67,399	\$ 3,301,703
94		\$ 413,821,422		\$ 9,849,818	\$ 106,394	\$ 5,680,866
95	<b>Revenue Requirement Unit Costs \$/kWh or \$/Mo</b>					
96	<b>Production Function</b>					
97	Production Demand	\$ 11.01	per SMD	\$ 15.26	\$ -	\$ 0.17
98	Production Energy	\$ 0.0767	per Sales	\$ 0.0563	\$ 0.0774	\$ 0.0774
99	Total Production	\$ 0.1121	per Sales	\$ 0.0825	\$ 0.0774	\$ 0.0779
100	<b>Transmission Function</b>					
101	Transmission Demand	\$ 3.72	per SMD	\$ 5.31	\$ 3.15	\$ 5.57
102	<b>Distribution Function</b>					
103	Distribution Demand	\$ 12.92	per SMD	\$ 17.69	\$ 85.67	\$ 93.73
104	Distribution Customer	\$ 111.37	per Customer	\$ 512.38	\$ -	\$ -
105	Total Distribution	\$ 15.20	per SMD	\$ 19.82	\$ 85.67	\$ 93.73
106	Total Distribution	\$ 743.83	per Customer	\$ 4,784.67	\$ 124.54	\$ 136.26
107	<b>Customer Function</b>					
108	Customer	\$ 100.92	per Customer	\$ 417.12	\$ -	\$ -
109	Total Revenue Requirement	\$ 0.1881	per Sales	\$ 0.1258	\$ 0.3432	\$ 0.3740
110						
111	<b>Revenue Requirement Classified Unit Cost</b>					
112	Demand - 12CP	\$ 46.94		\$ 38.26	\$ 40.91	\$ 72.89
113	Demand - SMD	\$ 27.14		\$ 38.26	\$ 13.64	\$ 24.30
114	Energy - Sales	\$ 0.0855		\$ 0.0627	\$ 0.0863	\$ 0.0863
115	Customer - No. Cust/Months	\$ 269.80		\$ 929.49	\$ -	\$ -
116	Total RR \$/kWh Sales	\$ 0.1881		\$ 0.1258	\$ 0.3432	\$ 0.3740
117						
118	<b>Class Characteristics</b>					
119	kWh/Customer/Month	1,267		11,692	42	42
120	Load Factor	43%		80%	47%	47%
121	Avg kW/Customer	4.08		20.12	0.12	0.12
122	Percent of Total Energy	100%		4%	0%	1%
123	Percent of Total SMD	100%		2%	0%	1%
124	Percent of Total Customers	100%		0%	0%	21%
125	Percent of Energy Costs	100%		3%	0%	1%
126	Percent of Demand Costs	100%		3%	0%	1%
127	Percent of Customer Costs	100%		2%	0%	0%
128						
129	Customer Charge	\$ 49.32		\$ 322.59	\$ 1.03	\$ 1.82
130						
131						
132	<b>Allocation Factors</b>					
133						
134				13,341	-	-
135	<b>Demand (1 CP)</b>	<b>1 CP</b>	<b>2.7%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
136				51,318	-	-
137	<b>Demand (4 CP)</b>	<b>4 CP</b>	<b>2.9%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>
138				134,695	299	14,649
139	<b>Demand (12 CP)</b>	<b>12 CP</b>	<b>3.3%</b>	<b>0.0%</b>	<b>0.4%</b>	<b>0.4%</b>
140				16,001	75	3,662
141	<b>1 NCP</b>	<b>1 NCP</b>	<b>3%</b>	<b>0%</b>	<b>1%</b>	<b>1%</b>
142				61,444	299	14,649
143	<b>4 NCP</b>	<b>4 NCP</b>	<b>3%</b>	<b>0%</b>	<b>0.720%</b>	<b>0.720%</b>
144				134,695	897	43,946
145	<b>Sum of Max Demands</b>	<b>SMD</b>	<b>2%</b>	<b>0%</b>	<b>1%</b>	<b>1%</b>
146				78,271,599	310,011	15,190,520
147	<b>kWh Sales</b>	<b>kWh Sales</b>	<b>4%</b>	<b>0%</b>	<b>1%</b>	<b>1%</b>
148				3,632,864	19,803	970,366
149	<b>Generation Cost - Dedicated City Resources</b>	<b>Gen Cost - DCR</b>	<b>3%</b>	<b>0%</b>	<b>1%</b>	<b>1%</b>
150				6,694	7,403	362,749
151	<b>Number of Customer Months</b>	<b>Cust. Months</b>	<b>0%</b>	<b>0%</b>	<b>21%</b>	<b>21%</b>
152				33,471	1,851	90,687
153	<b>Weighted Customers</b>	<b>Weighted Customers</b>	<b>2%</b>	<b>0%</b>	<b>5%</b>	<b>5%</b>
154				33,471	0	0
155	<b>Weighted Customers - x/Lighting</b>	<b>Weighted Cust. X/Light</b>	<b>2%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
156						
157	<b>NA</b>	<b>NA</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
158				-	310,011	15,190,520
159	<b>Lighting</b>	<b>Lighting - kWh Sales</b>	<b>0%</b>	<b>2%</b>	<b>90%</b>	<b>90%</b>
160				1	-	-
161	<b>City</b>	<b>City</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
162				6,694	-	-
163	<b>Number of Customer Months Excluding Lighting</b>	<b>Cust. Mo. - x/Lighting</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
164				-	-	-
165	<b>Industrial TOU</b>	<b>Industrial TOU</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
166				-	897	43,946
167	<b>12 NCP (Excluding City)</b>	<b>12 NCP X/City</b>	<b>0%</b>	<b>0%</b>	<b>1%</b>	<b>1%</b>

# Cost of Service



Line No.	Item	Test Year	Factor	Traffic Signals	Agriculture Pumping	Total	Check OK
1	Class Cost of Service						
2	Production						
3	Demand Related						
4	Production Demand	\$ 77,984,473	Historic - 4 CP	\$ 26,842	\$ 26,221	\$ 77,984,473	OK
5	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
6	Energy Related						
7	Fuel & Energy	\$ 168,757,386	Gen Cost - DCR	\$ 99,931	\$ 51,416	\$ 168,757,386	OK
8	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
9	Direct Assignment						
10	Direct Assign A	\$ -	NA	\$ -	\$ -	\$ -	OK
11	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
12	Total Production	\$ 246,741,858		\$ 126,772	\$ 77,636	\$ 246,741,858	OK
13	Transmission						
14	Demand Related						
15	Transmission Demand	\$ 26,357,705	Historic - 4 NCP	\$ 22,933	\$ 8,844	\$ 26,357,705	OK
16	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
17	Energy Related						
18	Transmission Energy	\$ 19,376,020	Gen Cost - DCR	\$ 11,474	\$ 5,903	\$ 19,376,020	OK
19	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
20	Direct Assignment						
21	Direct Assign A	\$ -	NA	\$ -	\$ -	\$ -	OK
22	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
23	Total Transmission	\$ 45,733,725		\$ 34,407	\$ 14,747	\$ 45,733,725	OK
24	Distribution						
25	Demand Related						
26	Distribution Demand	\$ 71,041,722	Historic - 4 NCP	\$ 61,811	\$ 23,836	\$ 71,041,722	OK
27	Substations	\$ 16,830,123	Historic - 4 NCP	\$ 14,643	\$ 5,647	\$ 16,830,123	OK
28	Customer Related						
29	Distribution Customer	\$ 16,116,367	Weighted Cust. X/Light	\$ -	\$ 1,230	\$ 16,116,367	OK
30	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
31	Direct Assignment						
32	Lighting	\$ 3,651,743	Lighting - kWh Sales	\$ 280,639	\$ -	\$ 3,651,743	OK
33	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
34	Total Distribution	\$ 107,639,955		\$ 357,094	\$ 30,713	\$ 107,639,955	OK
35	Customer						
36	Meter Reading	\$ 1,539,068	Cust. Mo. - x/Lighting	\$ -	\$ 649	\$ 1,539,068	OK
37	Customer Accounting	\$ 576,286	Weighted Cust. X/Light	\$ -	\$ 44	\$ 576,286	OK
38	Customer Service	\$ 11,977,559	Weighted Cust. X/Light	\$ -	\$ 914	\$ 11,977,559	OK
39	Sales	\$ 510,911	Cust. Mo. - x/Lighting	\$ -	\$ 215	\$ 510,911	OK
40	Blank	\$ -	NA	\$ -	\$ -	\$ -	OK
41	Total Customer	\$ 14,603,824		\$ -	\$ 1,822	\$ 14,603,824	OK
42	Direct Assignments Other						
43	General Government Charges	\$ (53,320)	Historic - 12 NCP (excluding city)	\$ (19)	\$ (16)	\$ (53,320)	OK
44	Direct Assigned City	\$ (732,023)	City	\$ -	\$ -	\$ (732,023)	OK
45	Direct Assigned Expenses & Deductions	\$ (119,788)	Historic - 12 NCP (excluding city)	\$ (43)	\$ (35)	\$ (119,788)	OK
46	Direct Assigned Misc Income (Contract Customers)	\$ 7,191	Industrial TOU	\$ -	\$ -	\$ 7,191	OK
47	Total Direct Assignments Other	\$ (897,940)		\$ (63)	\$ (51)	\$ (897,940)	OK
48	Total Cost of Service	\$ 413,821,422		\$ 518,210	\$ 124,868	\$ 413,821,422	OK
49	Average COS (\$/kWh)	0.1881		0.4016	0.1881	0.1881	OK
50	Current Rate Revenue						
51		\$ 352,184,694		\$ 138,567	\$ 124,710	\$ 352,184,694	
52	Current Rate Change to Meet COS - \$ Increase / (Decrease)						
53		\$ 61,636,728		\$ 379,643	\$ 158	\$ 61,636,728	
54	% Increase / (Decrease)	17.5%		274.0%	0.1%	17.5%	
55	Cost Classification Unit Summary						
56				Units			
57	Production						
58	Demand Related	11.01	kW (Sum of Max Dem.)	13.25	18.71		
59	Energy Related	0.0767	kWh	0.0774	0.0774		
60	Direct Assignment	(0.0003)	kWh	0.0000	0.0000		
61	Transmission						
62	Demand Related	3.72	kW (Sum of Max Dem.)	11.32	6.31		
63	Energy Related	0.0088	kWh	0.0089	0.0089		
64	Direct Assignment	0	kWh	0	0		
65	Distribution						
66	Demand Related	12.41	kW (Sum of Max Dem.)	37.74	21.04		
67	Customer Related	9.28	Meters	0.00	2.13		
68	Direct Assignment	2.10	Meters	23386.57	0.00		
69	Customer						
70	Customer Related	8.41	Meters	0.00	3.16		

# Cost of Service



Line No.	Item	Test Year	Factor	Traffic Signals	Agriculture Pumping	Total	Check OK
78	<b>Total System</b>						
79	Demand Related	27.14	kW (Sum of Max Dem.)	62.31	46.05		
80	Production & Transmission Related Demand*	14.73	kW (Sum of Max Dem.)	24.57	25.02		
81	Energy Related						
82	Energy Only	0.0852	kWh	0.0863	0.0863		
83	Combined Energy and Demand	0.1724	kWh	0.1841	0.1835		
84	Production and Trans Combined Energy and Demand *	0.1329	kWh	0.1249	0.1391		
85	Customer Related	19.79	Meters	23386.57	5.30		
86							
87							
88	<b>Analysis and Stats</b>						
89	<b>Revenue Requirement Classified</b>						
90	Demand Related	\$ 192,214,023		\$ 126,229	\$ 64,547	\$ 192,214,023	
91	Energy Related	\$ 188,133,406		\$ 111,404	\$ 57,319	\$ 188,133,406	
92	Customer Related	\$ 30,720,191		\$ -	\$ 3,052	\$ 30,720,191	
93	Other/Direct Assignment	\$ 2,753,803		\$ 280,576	\$ (51)	\$ 2,753,803	
94		\$ 413,821,422		\$ 518,210	\$ 124,868	\$ 413,821,422	
95	<b>Revenue Requirement Unit Costs \$/kWh or \$/Mo</b>						
96	<b>Production Function</b>						
97	Production Demand	\$ 11.01	per SMD	\$ 13.25	\$ 18.71	\$ 11.01	
98	Production Energy	\$ 0.0767	per Sales	\$ 0.0774	\$ 0.0774	\$ 0.0767	
99	Total Production	\$ 0.1121	per Sales	\$ 0.0982	\$ 0.1169	\$ 0.1121	
100	<b>Transmission Function</b>						
101	Transmission Demand	\$ 3.72	per SMD	\$ 11.32	\$ 6.31	\$ 3.72	
102	<b>Distribution Function</b>						
103	Distribution Demand	\$ 12.92	per SMD	\$ 176.26	\$ 21.04	\$ 12.92	
104	Distribution Customer	\$ 111.37	per Customer	\$ -	\$ 25.62	\$ 111.37	
105	Total Distribution	\$ 15.20	per SMD	\$ 176.26	\$ 21.91	\$ 15.20	
106	Total Distribution	\$ 743.83	per Customer	\$ 357,093.51	\$ 639.85	\$ 743.83	
107	<b>Customer Function</b>						
108	Customer	\$ 100.92	per Customer	\$ -	\$ 37.96	\$ 100.92	
109	Total Revenue Requirement	\$ 0.1881	per Sales	\$ 0.4016	\$ 0.1881	\$ 0.1881	
110							
111	<b>Revenue Requirement Classified Unit Cost</b>						
112	Demand - 12CP	\$ 46.94		\$ 70.86	\$ 75.84	\$ 46.94	
113	Demand - SMD	\$ 27.14		\$ 62.31	\$ 46.05	\$ 27.14	
114	Energy - Sales	\$ 0.0855		\$ 0.0863	\$ 0.0863	\$ 0.0855	
115	Customer - No. Cust/Months	\$ 269.80		\$ -	\$ 63.58	\$ 269.80	
116	Total RR \$/kWh Sales	\$ 0.1881		\$ 0.4016	\$ 0.1881	\$ 0.1881	
117							
118	<b>Class Characteristics</b>						
119	kWh/Customer/Month	1,267		107,533	1,153	1,267	
120	Load Factor	43%		87%	65%	43%	
121	Avg kW/Customer	4.08		168.82	2.43	4.08	
122	Percent of Total Energy	100%		0%	0%	100%	
123	Percent of Total SMD	100%		0%	0%	100%	
124	Percent of Total Customers	100%		0%	0%	100%	
125	Percent of Energy Costs	100%		0%	0%	100%	
126	Percent of Demand Costs	100%		0%	0%	100%	
127	Percent of Customer Costs	100%		0%	0%	100%	
128							
129	Customer Charge	\$ 49.32		\$ 5,150.94	\$ 44.55	\$ 49.32	
130							
131							
132	<b>Allocation Factors</b>						
133							
134				149	85	486,304	
135	<b>Demand (1 CP)</b>	<b>1 CP</b>		<b>0.0%</b>	<b>0.0%</b>	<b>100%</b>	
136				561	332	1,745,974	
137	<b>Demand (4 CP)</b>	<b>4 CP</b>		<b>0.0321%</b>	<b>0.0%</b>	<b>100%</b>	
138				1,781	851	4,094,986	
139	<b>Demand (12 CP)</b>	<b>12 CP</b>		<b>0.0%</b>	<b>0.0%</b>	<b>100%</b>	
140				190	114	575,037	
141	<b>1 NCP</b>	<b>1 NCP</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
142				758	435	2,035,781	
143	<b>4 NCP</b>	<b>4 NCP</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
144				2,026	1,402	7,082,154	
145	<b>Sum of Max Demands</b>	<b>SMD</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
146				1,290,394	663,928	2,200,548,811	
147	<b>kWh Sales</b>	<b>kWh Sales</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
148				82,430	42,412	139,203,306	
149	<b>Generation Cost - Dedicated City Resources</b>	<b>Gen Cost - DCR</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
150				12	576	1,736,523	
151	<b>Number of Customer Months</b>	<b>Cust. Months</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
152				3	144	1,979,794	
153	<b>Weighted Customers</b>	<b>Weighted Customers</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
154				0	144	1,887,253	
155	<b>Weighted Customers - x/Lighting</b>	<b>Weighted Cust. X/Light</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
156							
157	<b>NA</b>	<b>NA</b>		<b>0%</b>	<b>0%</b>	<b>0%</b>	
158				1,290,394	-	16,790,924	
159	<b>Lighting</b>	<b>Lighting - kWh Sales</b>		<b>8%</b>	<b>0%</b>	<b>100%</b>	
160				-	-	1	
161	<b>City</b>	<b>City</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
162				-	576	1,366,359	
163	<b>Number of Customer Months Excluding Lighting</b>	<b>Cust. Mo. - x/Lighting</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
164				-	-	1	
165	<b>Industrial TOU</b>	<b>Industrial TOU</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	
166				2,026	1,029	4,685,801	
167	<b>12 NCP (Excluding City)</b>	<b>12 NCP X/City</b>		<b>0%</b>	<b>0%</b>	<b>100%</b>	



Proposed Rates by Class

	2024	2025	2026	2027	2028
<b>Domestic Service</b>					
<b>Customer Charge</b>	\$ 12.90	\$ 13.86	\$ 14.93	\$ 14.93	\$ 15.09
<b>Reliability Charges</b>					
Small Residence	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Medium Residence	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Large Residence	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
Very Large Residence	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
<b>Network Access Charges</b>					
Tier 1	\$ 3.19	\$ 3.89	\$ 4.60	\$ 5.24	\$ 5.69
Tier 2	\$ 7.44	\$ 8.91	\$ 10.38	\$ 11.85	\$ 12.65
Tier 3	\$ 15.32	\$ 17.48	\$ 19.64	\$ 21.80	\$ 23.00
<b>Winter Energy Charge</b>					
Tier 1	\$ 0.1179	\$ 0.1266	\$ 0.1364	\$ 0.1364	\$ 0.1379
Tier 2	\$ 0.1880	\$ 0.2007	\$ 0.2134	\$ 0.2261	\$ 0.2388
Tier 3	\$ 0.2127	\$ 0.2285	\$ 0.2462	\$ 0.2462	\$ 0.2488
<b>Summer Energy Charge</b>					
Tier 1	\$ 0.1179	\$ 0.1266	\$ 0.1364	\$ 0.1364	\$ 0.1379
Tier 2	\$ 0.1880	\$ 0.2007	\$ 0.2134	\$ 0.2261	\$ 0.2388
Tier 3	\$ 0.2127	\$ 0.2285	\$ 0.2462	\$ 0.2462	\$ 0.2488
Projected kWh	705,843,929	707,466,950	711,021,197	715,320,016	722,800,104
Projected Revenue	\$ 136,872,773	\$ 147,052,603	\$ 158,371,269	\$ 167,391,472	\$ 172,784,111

	2024	2025	2026	2027	2028
<b>Domestic Service TOU</b>					
<b>Customer Charge</b>	\$ 12.90	\$ 13.86	\$ 14.93	\$ 14.93	\$ 15.09
<b>Reliability Charges</b>					
Small Residence	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Medium Residence	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Large Residence	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
Very Large Residence	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
<b>Network Access Charges</b>					
Tier 1	\$ 3.19	\$ 3.89	\$ 4.60	\$ 5.24	\$ 5.69
Tier 2	\$ 7.44	\$ 8.91	\$ 10.38	\$ 11.85	\$ 12.65
Tier 3	\$ 15.32	\$ 17.48	\$ 19.64	\$ 21.80	\$ 23.00
<b>Winter On-Peak Energy Charge</b>					
Tier 1	\$ 0.1493	\$ 0.1603	\$ 0.1728	\$ 0.1728	\$ 0.1747
Tier 2	\$ 0.2388	\$ 0.2565	\$ 0.2764	\$ 0.2765	\$ 0.2794
<b>Winter Mid-Peak Energy Charge</b>					
Tier 1	\$ 0.1194	\$ 0.1283	\$ 0.1382	\$ 0.1382	\$ 0.1397
Tier 2	\$ 0.1911	\$ 0.2053	\$ 0.2212	\$ 0.2212	\$ 0.2236
<b>Winter Off-Peak Energy Charge</b>					
Tier 1	\$ 0.1083	\$ 0.1163	\$ 0.1253	\$ 0.1254	\$ 0.1267
Tier 2	\$ 0.1083	\$ 0.1163	\$ 0.1253	\$ 0.1254	\$ 0.1267
<b>Summer On-Peak Energy Charge</b>					
Tier 1	\$ 0.1990	\$ 0.2138	\$ 0.2304	\$ 0.2304	\$ 0.2329
Tier 2	\$ 0.3184	\$ 0.3421	\$ 0.3686	\$ 0.3686	\$ 0.3726
<b>Summer Mid-Peak Energy Charge</b>					
Tier 1	\$ 0.1294	\$ 0.1390	\$ 0.1497	\$ 0.1498	\$ 0.1514
Tier 2	\$ 0.2069	\$ 0.2223	\$ 0.2395	\$ 0.2396	\$ 0.2421
<b>Summer Off-Peak Energy Charge</b>					
Tier 1	\$ 0.1083	\$ 0.1163	\$ 0.1253	\$ 0.1254	\$ 0.1267
Tier 2	\$ 0.1083	\$ 0.1163	\$ 0.1253	\$ 0.1254	\$ 0.1267
Projected kWh	680,328	680,328	680,328	680,328	680,328
Projected Revenue	\$ 131,279	\$ 135,588	\$ 145,442	\$ 151,566	\$ 152,907

Proposed Rates by Class

Commercial Flat	2024	2025	2026	2027	2028
<b>Customer Charge</b>	\$ 21.12	\$ 21.96	\$ 22.95	\$ 23.98	\$ 24.94
<b>Reliability Charges</b>					
Tier 1	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Tier 2	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Tier 3	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
<b>Network Access Charge</b>					
Tier 1	\$ 3.45	\$ 3.59	\$ 3.75	\$ 3.92	\$ 4.08
Tier 2	\$ 9.79	\$ 10.18	\$ 10.64	\$ 11.12	\$ 11.56
Tier 3	\$ 17.40	\$ 18.10	\$ 18.91	\$ 19.76	\$ 20.55
Tier 4	\$ 41.85	\$ 43.52	\$ 45.48	\$ 47.53	\$ 49.43
<b>Energy Charge</b>					
Tier 1	\$ 0.1531	\$ 0.1592	\$ 0.1664	\$ 0.1739	\$ 0.1809
Tier 2	\$ 0.2338	\$ 0.2432	\$ 0.2541	\$ 0.2655	\$ 0.2761
Projected kWh	268,185,024	269,620,400	271,894,486	274,440,075	278,061,227
Projected Revenue	\$ 50,731,821	\$ 52,693,187	\$ 55,244,993	\$ 58,113,519	\$ 61,205,957

Commercial Demand	2024	2025	2026	2027	2028
<b>Customer Charge</b>	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10
<b>Reliability Charge</b>	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
<b>Network Access Charge</b>	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75
<b>Demand Charge</b>					
First 15kW	\$ 160.95	\$ 160.95	\$ 160.95	\$ 160.95	\$ 160.95
Above 15kW	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73
<b>Energy Charge</b>					
Tier 1	\$ 0.1242	\$ 0.1242	\$ 0.1242	\$ 0.1242	\$ 0.1242
Tier 2	\$ 0.1360	\$ 0.1360	\$ 0.1360	\$ 0.1360	\$ 0.1360
Projected kWh	171,965,756	172,861,809	174,295,866	175,905,678	178,213,765
Projected Revenue	\$ 32,064,508	\$ 32,261,794	\$ 32,552,579	\$ 32,873,061	\$ 33,306,262

Industrial TOU	2024	2025	2026	2027	2028
<b>Customer Charge</b>	\$ 686.28	\$ 713.73	\$ 742.28	\$ 760.84	\$ 776.06
<b>Reliability Charges</b>					
Tier 1	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
Tier 2	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
Tier 3	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
Tier 4	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
Tier 5	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00
Tier 6	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00
<b>Demand Charge</b>					
On-Peak	\$ 7.66	\$ 7.97	\$ 8.29	\$ 8.41	\$ 8.58
Mid-Peak	\$ 3.83	\$ 3.98	\$ 4.14	\$ 4.20	\$ 4.28
Off-Peak	\$ 1.92	\$ 2.00	\$ 2.08	\$ 2.11	\$ 2.15
<b>Network Access Charge</b>	\$ 3.87	\$ 4.85	\$ 5.83	\$ 6.81	\$ 7.77
<b>High Voltage NAC</b>	\$ 2.24	\$ 3.22	\$ 4.20	\$ 5.18	\$ 6.14
<b>Energy Charge</b>					
On-Peak	\$ 0.1197	\$ 0.1245	\$ 0.1295	\$ 0.1314	\$ 0.1340
Mid-Peak	\$ 0.0981	\$ 0.1020	\$ 0.1061	\$ 0.1077	\$ 0.1099
Off-Peak	\$ 0.0838	\$ 0.0872	\$ 0.0907	\$ 0.0921	\$ 0.0939
Projected kWh	916,792,844	920,841,833	928,022,141	936,250,442	948,888,951
Projected Revenue	\$ 133,738,932	\$ 142,992,251	\$ 153,696,316	\$ 163,438,524	\$ 172,637,220

Proposed Rates by Class

	2024	2025	2026	2027	2028
<b>City - Commercial Flat</b>					
<b>Customer Charge</b>	\$ 21.12	\$ 21.96	\$ 22.95	\$ 23.98	\$ 24.94
<b>Reliability Charges</b>					
Tier 1	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Tier 2	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Tier 3	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
<b>Network Access Charge</b>					
Tier 1	\$ 3.45	\$ 3.59	\$ 3.75	\$ 3.92	\$ 4.08
Tier 2	\$ 9.79	\$ 10.18	\$ 10.64	\$ 11.12	\$ 11.56
Tier 3	\$ 17.40	\$ 18.10	\$ 18.91	\$ 19.76	\$ 20.55
Tier 4	\$ 41.85	\$ 43.52	\$ 45.48	\$ 47.53	\$ 49.43
<b>Energy Charge</b>					
Tier 1	\$ 0.0808	\$ 0.0834	\$ 0.0861	\$ 0.0889	\$ 0.0918
Tier 2	\$ 0.0808	\$ 0.0834	\$ 0.0861	\$ 0.0889	\$ 0.0918
Projected kWh	10,024,976	10,024,976	10,024,976	10,024,976	10,024,976
Projected Revenue	\$ 1,029,112	\$ 1,058,820	\$ 1,089,698	\$ 1,123,898	\$ 1,158,127

	2024	2025	2026	2027	2028
<b>City Commercial Demand</b>					
<b>Customer Charge</b>	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10	\$ 22.10
<b>Reliability Charge</b>	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
<b>Network Access Charge</b>	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75
<b>Demand Charge</b>					
First 15kW	\$ 160.95	\$ 160.95	\$ 160.95	\$ 160.95	\$ 160.95
Above 15kW	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73	\$ 10.73
<b>Energy Charge</b>					
Tier 1	\$ 0.0808	\$ 0.0834	\$ 0.0861	\$ 0.0889	\$ 0.0918
Tier 2	\$ 0.0808	\$ 0.0834	\$ 0.0861	\$ 0.0889	\$ 0.0918
Projected kWh	14,503,195	14,503,195	14,503,195	14,503,195	14,503,195
Projected Revenue	\$ 1,908,542	\$ 1,945,441	\$ 1,983,791	\$ 2,023,592	\$ 2,064,842

	2024	2025	2026	2027	2028
<b>City - Industrial TOU</b>					
<b>Customer Charge</b>	\$ 686.28	\$ 713.73	\$ 742.28	\$ 760.84	\$ 776.06
<b>Reliability Charges</b>					
Tier 1	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
Tier 2	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
Tier 3	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
Tier 4	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
Tier 5	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00
Tier 6	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00
<b>Demand Charge</b>					
On-Peak	\$ 7.66	\$ 7.97	\$ 8.29	\$ 8.41	\$ 8.58
Mid-Peak	\$ 3.83	\$ 3.98	\$ 4.14	\$ 4.20	\$ 4.28
Off-Peak	\$ 1.92	\$ 2.00	\$ 2.08	\$ 2.11	\$ 2.15
<b>Network Access Charge</b>	\$ 3.87	\$ 4.85	\$ 5.83	\$ 6.81	\$ 7.77
<b>High Voltage NAC</b>	\$ 2.24	\$ 3.22	\$ 4.20	\$ 5.18	\$ 6.14
<b>Energy Charge</b>					
On-Peak	\$ 0.0808	\$ 0.0834	\$ 0.0861	\$ 0.0889	\$ 0.0918
Mid-Peak	\$ 0.0808	\$ 0.0834	\$ 0.0861	\$ 0.0889	\$ 0.0918
Off-Peak	\$ 0.0808	\$ 0.0834	\$ 0.0861	\$ 0.0889	\$ 0.0918
Projected kWh	44,690,840	44,690,840	44,690,840	44,690,840	44,690,840
Projected Revenue	\$ 6,137,425	\$ 6,518,352	\$ 6,943,225	\$ 7,362,901	\$ 7,778,318

Proposed Rates by Class										
		2024	2025	2026	2027	2028				
Domestic EV Separately Metered										
Customer Charge	\$	12.90	\$	13.86	\$	14.93	\$	14.93	\$	15.09
Energy Charge										
Winter Season										
On-Peak	\$	0.2175	\$	0.2290	\$	0.2412	\$	0.2541	\$	0.2676
Mid-Peak	\$	0.1528	\$	0.1609	\$	0.1695	\$	0.1785	\$	0.1880
Off-Peak	\$	0.1161	\$	0.1222	\$	0.1287	\$	0.1356	\$	0.1428
Summer Season										
On-Peak	\$	0.2899	\$	0.3054	\$	0.3216	\$	0.3387	\$	0.3567
Mid-Peak	\$	0.1656	\$	0.1744	\$	0.1836	\$	0.1934	\$	0.2037
Off-Peak	\$	0.1161	\$	0.1222	\$	0.1287	\$	0.1356	\$	0.1428

Proposed Rates by Class

Street Light Service - Customer Financed Energy and Maintenance (Per lamp, per year)	2024	2025	2026	2027	2028
<b>Light Type</b>					
<b>Incandescent</b>					
1,000 Lumens	\$ 65.33	\$ 67.95	\$ 70.66	\$ 73.49	\$ 76.43
2,500 Lumens	\$ 124.70	\$ 129.68	\$ 134.87	\$ 140.27	\$ 145.88
4,000 Lumens	\$ 188.23	\$ 195.76	\$ 203.59	\$ 211.73	\$ 220.20
6,000 Lumens	\$ 237.47	\$ 246.97	\$ 256.85	\$ 267.13	\$ 277.81
<b>Mercury Vapor</b>					
7,000 Lumens	\$ 139.71	\$ 145.30	\$ 151.11	\$ 157.16	\$ 163.45
10,000 Lumens	\$ 186.87	\$ 194.34	\$ 202.12	\$ 210.20	\$ 218.61
20,000 Lumens	\$ 286.08	\$ 297.53	\$ 309.43	\$ 321.80	\$ 334.68
35,000 Lumens	\$ 481.51	\$ 500.77	\$ 520.80	\$ 541.63	\$ 563.30
55,000 Lumens	\$ 674.21	\$ 701.18	\$ 729.23	\$ 758.40	\$ 788.73
<b>Sodium Vapor</b>					
5,800 Lumens	\$ 64.50	\$ 67.08	\$ 69.76	\$ 72.55	\$ 75.46
9,500 Lumens	\$ 94.42	\$ 98.20	\$ 102.13	\$ 106.21	\$ 110.46
16,000 Lumens	\$ 130.96	\$ 136.20	\$ 141.64	\$ 147.31	\$ 153.20
22,000 Lumens	\$ 163.10	\$ 169.63	\$ 176.41	\$ 183.47	\$ 190.81
25,000 Lumens	\$ 194.47	\$ 202.25	\$ 210.34	\$ 218.75	\$ 227.50
40,000 Lumens	\$ 294.61	\$ 306.40	\$ 318.65	\$ 331.40	\$ 344.65
<b>LED by Average Lumens</b>					
3,100 Lumens	\$ 82.08	\$ 85.36	\$ 88.77	\$ 92.33	\$ 96.02
6,750 Lumens	\$ 129.45	\$ 134.63	\$ 140.01	\$ 145.61	\$ 151.44
9,667 Lumens	\$ 155.99	\$ 162.23	\$ 168.72	\$ 175.47	\$ 182.49
17,333 Lumens	\$ 174.77	\$ 181.76	\$ 189.03	\$ 196.59	\$ 204.46
25,000 Lumens	\$ 189.02	\$ 196.58	\$ 204.44	\$ 212.62	\$ 221.13
37,500 Lumens	\$ 292.77	\$ 304.48	\$ 316.66	\$ 329.33	\$ 342.50
55,000 Lumens	\$ 394.10	\$ 409.86	\$ 426.26	\$ 443.31	\$ 461.04

Street Light Service - Customer Financed Energy Only (Per lamp, per year)	2024	2025	2026	2027	2028
<b>Light Type</b>					
<b>Incandescent</b>					
1,000 Lumens	\$ 51.26	\$ 53.31	\$ 55.44	\$ 57.66	\$ 59.97
2,500 Lumens	\$ 107.09	\$ 111.37	\$ 115.83	\$ 120.46	\$ 125.28
4,000 Lumens	\$ 163.62	\$ 170.17	\$ 176.97	\$ 184.05	\$ 191.42
6,000 Lumens	\$ 188.23	\$ 195.76	\$ 203.59	\$ 211.73	\$ 220.20
<b>Mercury Vapor</b>					
7,000 Lumens	\$ 115.09	\$ 119.69	\$ 124.48	\$ 129.46	\$ 134.63
10,000 Lumens	\$ 158.75	\$ 165.10	\$ 171.70	\$ 178.57	\$ 185.71
20,000 Lumens	\$ 252.70	\$ 262.81	\$ 273.32	\$ 284.25	\$ 295.62
35,000 Lumens	\$ 435.83	\$ 453.27	\$ 471.40	\$ 490.25	\$ 509.86
55,000 Lumens	\$ 612.67	\$ 637.18	\$ 662.67	\$ 689.18	\$ 716.74
<b>Sodium Vapor</b>					
5,800 Lumens	\$ 48.66	\$ 50.61	\$ 52.63	\$ 54.74	\$ 56.93
9,500 Lumens	\$ 76.85	\$ 79.92	\$ 83.12	\$ 86.44	\$ 89.90
16,000 Lumens	\$ 111.60	\$ 116.07	\$ 120.71	\$ 125.54	\$ 130.56
22,000 Lumens	\$ 143.75	\$ 149.50	\$ 155.48	\$ 161.70	\$ 168.17
25,000 Lumens	\$ 173.38	\$ 180.31	\$ 187.53	\$ 195.03	\$ 202.83
40,000 Lumens	\$ 262.66	\$ 273.17	\$ 284.10	\$ 295.46	\$ 307.28
<b>LED by Average Lumens</b>					
3,100 Lumens	\$ 66.25	\$ 68.90	\$ 71.65	\$ 74.52	\$ 77.50
6,750 Lumens	\$ 108.35	\$ 112.68	\$ 117.19	\$ 121.88	\$ 126.75
9,667 Lumens	\$ 124.92	\$ 129.92	\$ 135.12	\$ 140.52	\$ 146.14
17,333 Lumens	\$ 147.83	\$ 153.74	\$ 159.89	\$ 166.28	\$ 172.94
25,000 Lumens	\$ 167.93	\$ 174.65	\$ 181.63	\$ 188.90	\$ 196.45
37,500 Lumens	\$ 261.25	\$ 271.70	\$ 282.57	\$ 293.87	\$ 305.62
55,000 Lumens	\$ 332.55	\$ 345.85	\$ 359.69	\$ 374.07	\$ 389.04

Outdoor Lighting (Per lamp, per month)	2024	2025	2026	2027	2028
<b>Light Type</b>					
<b>Mercury Vapor</b>					
7,000 Lumens	\$ 12.10	\$ 12.58	\$ 13.08	\$ 13.60	\$ 14.14
20,000 Lumens	\$ 21.36	\$ 22.21	\$ 23.10	\$ 24.02	\$ 24.98
<b>Sodium Vapor</b>					
9,500 Lumens	\$ 12.16	\$ 12.65	\$ 13.16	\$ 13.69	\$ 14.24
16,000 Lumens	\$ 17.04	\$ 17.72	\$ 18.43	\$ 19.17	\$ 19.94
<b>LED</b>					
3500-5800 Lumens	\$ 12.30	\$ 12.79	\$ 13.30	\$ 13.83	\$ 14.38
7000-9500 Lumens	\$ 13.77	\$ 14.32	\$ 14.89	\$ 15.49	\$ 16.11
10,000-23,000 Lumens	\$ 16.38	\$ 17.04	\$ 17.72	\$ 18.43	\$ 19.17

Proposed Rates by Class						
	2024	2025	2026	2027	2028	
<b>Agricultural Pumping</b>						
<b>Service Charge</b> (Per HP, Per Year)	\$ 54.70	\$ 56.89	\$ 59.17	\$ 61.54	\$ 64.00	
<b>Energy Charge</b>	\$ 0.1162	\$ 0.1208	\$ 0.1256	\$ 0.1306	\$ 0.1358	
<b>Reliability Charge</b>	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	
<b>Network Access Charge</b>						
Tier 1 (< 500 kWh)	\$ 3.48	\$ 3.62	\$ 3.76	\$ 3.91	\$ 4.07	
Tier 2 (501-1,500 kWh)	\$ 9.88	\$ 10.28	\$ 10.69	\$ 11.12	\$ 11.56	
Tier 3 (1,501-3,000 kWh)	\$ 17.57	\$ 18.27	\$ 19.00	\$ 19.76	\$ 20.55	
Tier 4 (> 3,000 kWh)	\$ 42.26	\$ 43.95	\$ 45.71	\$ 47.54	\$ 49.44	

	2024	2025	2026	2027	2028	
<b>Wind Machines For Frost Protection</b>						
<b>Customer Charge</b>	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	
<b>Network Access Charge</b>						
Tier 1 (0 - 500 kWh)	\$ 3.45	\$ 3.59	\$ 3.75	\$ 3.92	\$ 4.08	
Tier 2 (501 - 1,500 kWh)	\$ 9.79	\$ 10.18	\$ 10.64	\$ 11.12	\$ 11.56	
Tier 3 (1,501 - 3,000 kWh)	\$ 17.40	\$ 18.10	\$ 18.91	\$ 19.76	\$ 20.55	
Tier 4 (> 3,000 kWh)	\$ 41.85	\$ 43.52	\$ 45.48	\$ 47.53	\$ 49.43	
<b>Energy Charge</b>						
Tier 1 (0-15,000 kWh)	\$ 0.1531	\$ 0.1592	\$ 0.1664	\$ 0.1739	\$ 0.1809	
Tier 2 (>15,000 kWh)	\$ 0.2338	\$ 0.2432	\$ 0.2541	\$ 0.2655	\$ 0.2761	

	2024	2025	2026	2027	2028	
<b>Stand-by Service</b>						
Per kW/meter/month						
<b>Demand Charge</b>						
< 50 kV	\$ 7.66	\$ 7.97	\$ 8.29	\$ 8.41	\$ 8.58	
> 50 kV	\$ 5.14	\$ 5.35	\$ 5.56	\$ 5.64	\$ 5.75	

	2024	2025	2026	2027	2028	
<b>Traffic Control Services</b>						
<b>Energy Charge</b>	\$ 0.1156	\$ 0.1218	\$ 0.1283	\$ 0.1351	\$ 0.1423	

LED Streetlighting LS-1 (\$/month)						
LED Nameplate Wattage and Photocell Setting	2024	2025	2026	2027	2028	
<b>0-75 Watts</b>						
PC-1	\$13.07	\$13.58	\$14.11	\$14.66	\$15.03	
PC-2	\$12.29	\$12.77	\$13.26	\$13.78	\$14.13	
PC-3	\$12.43	\$12.92	\$13.42	\$13.94	\$14.29	
PC-4	\$12.65	\$13.14	\$13.65	\$14.18	\$14.54	
<b>75-125 Watts</b>						
PC-1	\$14.78	\$15.12	\$15.47	\$15.82	\$16.11	
PC-2	\$13.54	\$13.86	\$14.17	\$14.50	\$14.76	
PC-3	\$13.77	\$14.09	\$14.41	\$14.74	\$15.01	
PC-4	\$14.35	\$14.68	\$15.01	\$15.36	\$15.38	
<b>125-175 Watts</b>						
PC-1	\$18.24	\$18.33	\$18.43	\$18.52	\$18.61	
PC-2	\$15.83	\$15.91	\$15.99	\$16.07	\$16.14	
PC-3	\$16.27	\$16.35	\$16.43	\$16.52	\$16.60	
PC-4	\$16.94	\$17.02	\$17.11	\$17.19	\$17.27	
<b>175-260 Watts</b>						
PC-1	\$19.10	\$19.46	\$19.83	\$20.21	\$20.52	
PC-2	\$16.05	\$16.35	\$16.66	\$16.98	\$17.24	
PC-3	\$16.61	\$16.92	\$17.24	\$17.57	\$17.84	
PC-4	\$17.45	\$17.78	\$18.12	\$18.46	\$18.75	



# Proforma Revenue Requirement

Line No.	Line Item from Proforma FY 21	Actual FY 2020	Actual FY 2021	Projected FY 2022
1	<b>Required revenues:</b>			
2	Generation-Power Costs	\$ 155,872,000	\$ 157,300,000	\$ 168,621,036
3	Generation-prepaid and amort of prepaids and regulatory assets	\$ (1,513,000)	\$ 630,300	\$ 644,000
4	Transmission Costs	\$ 58,090,000	\$ 59,166,000	\$ 64,706,586
5	Power Supply Reduction Due to Rate Increases	\$ -	\$ -	\$ -
6	Personnel costs including PERS, net of interfund svcs	\$ 51,942,433	\$ 56,860,171	\$ 49,695,267
7	Other Operating and Maintenance Costs	\$ 15,167,000	\$ 19,267,400	\$ 19,635,000
8	Decommissioning Expense	\$ 1,357,000	\$ 629,000	\$ 431,075
9	Nuclear Fuel Purchase	\$ -	\$ -	\$ -
10	Additional O&M for CIP, advanced tech, smart grid	\$ -	\$ -	\$ -
11	Debt Service Requirements	\$ 39,670,000	\$ 47,578,000	\$ 46,008,000
12	General Fund Transfer	\$ 39,558,000	\$ 39,899,000	\$ 40,455,248
13	Capital Outlay Financed by Rates	\$ 9,232,000	\$ 1,215,000	\$ 25,903,000
14	<b>Total</b>	\$ 369,375,433	\$ 382,544,871	\$ 416,099,213
15				
16	<b>Revenue Offsets:</b>			
17	Interest income	\$ (14,032,000)	\$ (496,000)	\$ (3,695,375)
18	Wholesale sales	\$ -	\$ (26,781)	\$ -
19	Transmission revenue	\$ (34,817,000)	\$ (32,315,656)	\$ (31,479,664)
20	Miscellaneous income	\$ (9,412,096)	\$ (10,745,177)	\$ (7,735,921)
21	<b>Total</b>	\$ (58,261,096)	\$ (43,583,614)	\$ (42,910,961)
22				
23	<b>Available Revenues:</b>			
24	Revenue shortfall/(surplus)	\$ 2,291,206	\$ 20,588,445	\$ 36,302,504
25	Uncollectibles	\$ 1,891,000	\$ 4,034,000	\$ 1,863,119
26	Reserve for Uncoll (net of recovery)	\$ -	\$ -	\$ -
27	Gain (Loss) on retirement of utility plant	\$ 335,000	\$ 628,177	\$ 50,000
28				
29	<b>Total O&amp;M</b>	\$ 280,915,433	\$ 293,852,871	\$ 303,732,964
30				
31	<b>Total Retail Revenue Requirement</b>	\$ 311,114,337	\$ 338,961,257	\$ 373,188,252
32	Check	-	-	-



# Proforma Revenue I

Line No.	Line Item from Proforma FY 21	Projected FY 2023	Projected FY 2024	Projected FY 2025
1	<b>Required revenues:</b>			
2	Generation-Power Costs	\$ 168,726,707	\$ 164,006,892	\$ 162,440,765
3	Generation-prepaid and amort of prepaids and regulatory assets	\$ 654,000	\$ 665,000	\$ 674,000
4	Transmission Costs	\$ 67,607,932	\$ 65,884,922	\$ 68,163,513
5	Power Supply Reduction Due to Rate Increases	\$ -	\$ -	\$ -
6	Personnel costs including PERS, net of interfund svcs	\$ 46,246,838	\$ 43,398,493	\$ 47,708,368
7	Other Operating and Maintenance Costs	\$ 24,388,000	\$ 26,155,000	\$ 26,204,000
8	Decommissioning Expense	\$ 380,502	\$ 329,805	\$ 291,175
9	Nuclear Fuel Purchase	\$ -	\$ -	\$ -
10	Additional O&M for CIP, advanced tech, smart grid	\$ -	\$ -	\$ 2,858,000
11	Debt Service Requirements	\$ 51,813,000	\$ 63,000,000	\$ 66,087,000
12	General Fund Transfer	\$ 42,487,232	\$ 44,636,545	\$ 46,166,850
13	Capital Outlay Financed by Rates	\$ 2,807,000	\$ 4,115,000	\$ 4,283,000
14	<b>Total</b>	\$ 405,111,212	\$ 412,191,658	\$ 424,876,672
15				
16	<b>Revenue Offsets:</b>			
17	Interest income	\$ (4,489,502)	\$ (7,097,805)	\$ (7,543,175)
18	Wholesale sales	\$ -	\$ -	\$ -
19	Transmission revenue	\$ (32,790,007)	\$ (29,222,248)	\$ (30,071,495)
20	Miscellaneous income	\$ (8,884,100)	\$ (10,780,600)	\$ (11,116,050)
21	<b>Total</b>	\$ (46,163,610)	\$ (47,100,653)	\$ (48,730,720)
22				
23	<b>Available Revenues:</b>			
24	Revenue shortfall/(surplus)	\$ 6,794,138	\$ (3,076,513)	\$ (10,383,363)
25	Uncollectibles	\$ 1,059,639	\$ 1,107,826	\$ 1,163,077
26	Reserve for Uncoll (net of recovery)	\$ -	\$ -	\$ -
27	Gain (Loss) on retirement of utility plant	\$ 35,000	\$ 35,000	\$ 35,000
28				
29	<b>Total O&amp;M</b>	\$ 308,003,980	\$ 300,440,112	\$ 308,339,822
30				
31	<b>Total Retail Revenue Requirement</b>	\$ 358,947,603	\$ 365,091,005	\$ 376,145,952
32	Check	-	-	-





# Proforma Revenue I

Line No.	Line Item from Proforma FY 21	Projected FY 2026	Projected FY 2027	Projected FY 2028
1	<b>Required revenues:</b>			
2	Generation-Power Costs	\$ 175,097,041	\$ 176,811,415	\$ 185,512,244
3	Generation-prepaid and amort of prepaids and regulatory assets	\$ 684,000	\$ 694,000	\$ 705,000
4	Transmission Costs	\$ 70,395,311	\$ 72,884,326	\$ 48,817,446
5	Power Supply Reduction Due to Rate Increases	\$ -	\$ -	\$ -
6	Personnel costs including PERS, net of interfund svcs	\$ 48,667,184	\$ 49,707,115	\$ 50,777,409
7	Other Operating and Maintenance Costs	\$ 27,499,000	\$ 28,094,000	\$ 28,655,880
8	Decommissioning Expense	\$ 256,321	\$ 221,924	\$ 185,018
9	Nuclear Fuel Purchase	\$ -	\$ -	\$ -
10	Additional O&M for CIP, advanced tech, smart grid	\$ 3,717,000	\$ 4,618,000	\$ 5,533,000
11	Debt Service Requirements	\$ 69,400,000	\$ 78,112,000	\$ 75,639,000
12	General Fund Transfer	\$ 48,376,200	\$ 50,805,268	\$ 53,186,469
13	Capital Outlay Financed by Rates	\$ 4,130,000	\$ 4,301,000	\$ 4,424,000
14	<b>Total</b>	\$ 448,222,057	\$ 466,249,047	\$ 453,435,466
15				
16	<b>Revenue Offsets:</b>			
17	Interest income	\$ (8,158,321)	\$ (9,213,924)	\$ (8,338,018)
18	Wholesale sales	\$ -	\$ -	\$ -
19	Transmission revenue	\$ (30,992,826)	\$ (31,942,420)	\$ (6,433,020)
20	Miscellaneous income	\$ (11,497,138)	\$ (11,801,459)	\$ (12,008,071)
21	<b>Total</b>	\$ (50,648,284)	\$ (52,957,804)	\$ (26,779,109)
22				
23	<b>Available Revenues:</b>			
24	Revenue shortfall/(surplus)	\$ (9,155,838)	\$ (13,194,073)	\$ (16,570,263)
25	Uncollectibles	\$ 1,223,860	\$ 1,283,306	\$ 1,333,681
26	Reserve for Uncoll (net of recovery)	\$ -	\$ -	\$ -
27	Gain (Loss) on retirement of utility plant	\$ 35,000	\$ 35,000	\$ 35,000
28				
29	<b>Total O&amp;M</b>	\$ 326,315,857	\$ 333,030,780	\$ 320,185,997
30				
31	<b>Total Retail Revenue Requirement</b>	\$ 397,573,772	\$ 413,291,244	\$ 426,656,357
32	Check	-	-	-



# Proforma Revenue I

Line No.	Line Item from Proforma FY 21	Projected FY 2029	Projected FY 2030	Test Year 2024-2028
1	<b>Required revenues:</b>			
2	Generation-Power Costs	\$ 188,719,841	\$ 193,304,565	\$ 172,773,671
3	Generation-prepaid and amort of prepaids and regulatory assets	\$ 715,000	\$ 725,000	\$ 684,400
4	Transmission Costs	\$ 49,873,665	\$ 50,871,228	\$ 65,229,104
5	Power Supply Reduction Due to Rate Increases	\$ -	\$ -	\$ -
6	Personnel costs including PERS, net of interfund svcs	\$ 51,804,150	\$ 53,034,090	\$ 48,051,714
7	Other Operating and Maintenance Costs	\$ 29,228,998	\$ 29,813,578	\$ 27,321,576
8	Decommissioning Expense	\$ 170,248	\$ 164,125	\$ 256,849
9	Nuclear Fuel Purchase	\$ -	\$ -	\$ -
10	Additional O&M for CIP, advanced tech, smart grid	\$ 6,365,000	\$ 7,221,000	\$ 3,345,200
11	Debt Service Requirements	\$ 77,392,000	\$ 84,187,000	\$ 70,447,600
12	General Fund Transfer	\$ 52,187,009	\$ 53,656,965	\$ 48,634,266
13	Capital Outlay Financed by Rates	\$ 7,330,000	\$ 13,962,000	\$ 4,250,600
14	<b>Total</b>	\$ 463,785,910	\$ 486,939,552	\$ 440,994,980
15				
16	<b>Revenue Offsets:</b>			
17	Interest income	\$ (9,612,248)	\$ (10,980,125)	\$ (8,070,249)
18	Wholesale sales	\$ -	\$ -	\$ -
19	Transmission revenue	\$ (6,618,075)	\$ (6,809,704)	\$ (25,732,402)
20	Miscellaneous income	\$ (12,221,334)	\$ (12,441,513)	\$ (11,440,664)
21	<b>Total</b>	\$ (28,451,657)	\$ (30,231,342)	\$ (45,243,314)
22				
23	<b>Available Revenues:</b>			
24	Revenue shortfall/(surplus)	\$ (20,410,926)	\$ (12,992,965)	\$ (10,476,010)
25	Uncollectibles	\$ 1,371,350	\$ 1,413,344	\$ 1,222,350
26	Reserve for Uncoll (net of recovery)	\$ -	\$ -	\$ -
27	Gain (Loss) on retirement of utility plant	\$ 35,000	\$ 35,000	\$ 35,000
28				
29	<b>Total O&amp;M</b>	\$ 326,876,902	\$ 335,133,586	\$ 317,662,514
30				
31	<b>Total Retail Revenue Requirement</b>	\$ 435,334,253	\$ 456,708,210	\$ 395,751,666
32	Check	-	-	



# Proforma Revenue I

Line No.	Line Item from Proforma FY 21	Test Year Adjustment
1	<b>Required revenues:</b>	
2	Generation-Power Costs	\$ 15,473,671
3	Generation-prepaid and amort of prepaids and regulatory assets	\$ 54,100
4	Transmission Costs	\$ 6,063,104
5	Power Supply Reduction Due to Rate Increases	\$ -
6	Personnel costs including PERS, net of interfund svcs	\$ (8,808,457)
7	Other Operating and Maintenance Costs	\$ 8,054,176
8	Decommissioning Expense	\$ (372,151)
9	Nuclear Fuel Purchase	\$ -
10	Additional O&M for CIP, advanced tech, smart grid	\$ 3,345,200
11	Debt Service Requirements	\$ 22,869,600
12	General Fund Transfer	\$ 8,735,266
13	Capital Outlay Financed by Rates	\$ 3,035,600
14	<b>Total</b>	\$ 58,450,109
15		
16	<b>Revenue Offsets:</b>	
17	Interest income	\$ (7,574,249)
18	Wholesale sales	\$ 26,781
19	Transmission revenue	\$ 6,583,255
20	Miscellaneous income	\$ (695,487)
21	<b>Total</b>	\$ (1,659,700)
22		
23	<b>Available Revenues:</b>	
24	Revenue shortfall/(surplus)	\$ (31,064,455)
25	Uncollectibles	\$ (2,811,650)
26	Reserve for Uncoll (net of recovery)	\$ -
27	Gain (Loss) on retirement of utility plant	\$ (593,177)
28		
29	<b>Total O&amp;M</b>	\$ 23,809,642
30		
31	<b>Total Retail Revenue Requirement</b>	\$ 56,790,409
32	Check	



## Proforma Revenue Requirement

Line No.	Line Item from Proforma FY 21	Actual FY 2020	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
1	<b>Required revenues:</b>					
2	Generation-Power Costs	\$ 155,872,000	\$ 159,974,000	\$ 172,690,000	\$ 192,919,068	\$ 176,451,652
3	Generation-prepaid and amort of prepaids and regulatory assets	\$ (1,513,000)	\$ 630,300	\$ 644,000	\$ 654,000	\$ 665,000
4	Transmission Costs	\$ 58,090,000	\$ 59,166,000	\$ 65,996,000	\$ 66,415,166	\$ 64,651,407
5	Power Supply Reduction Due to Rate Increases	\$ -	\$ -	\$ -	\$ -	\$ -
6	Personnel costs including PERS, net of interfund svcs	\$ 51,942,433	\$ 54,744,144	\$ 26,982,452	\$ 50,206,988	\$ 46,315,693
7	Other Operating and Maintenance Costs	\$ 15,167,000	\$ 19,014,400	\$ 15,208,000	\$ 29,388,000	\$ 26,155,000
8	Decommissioning Expense	\$ 1,357,000	\$ 629,000	\$ 808,000	\$ 380,502	\$ 329,805
9	Nuclear Fuel Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
10	Additional O&M for CIP, advanced tech, smart grid	\$ -	\$ -	\$ -	\$ -	\$ -
11	Debt Service Requirements	\$ 39,670,000	\$ 47,578,000	\$ 45,531,000	\$ 50,983,000	\$ 63,000,000
12	General Fund Transfer	\$ 39,558,000	\$ 39,899,000	\$ 39,436,000	\$ 42,765,120	\$ 45,419,379
13	Capital Outlay Financed by Rates	\$ 9,232,000	\$ 1,215,000	\$ 6,419,000	\$ 4,249,000	\$ 4,071,000
14	<b>Total</b>	\$ 369,375,433	\$ 382,849,844	\$ 373,714,452	\$ 437,960,845	\$ 427,058,936
15						
16	<b>Revenue Offsets:</b>					
17	Interest income	\$ (14,032,000)	\$ (496,000)	\$ 10,445,000	\$ (4,784,502)	\$ (7,102,805)
18	Wholesale sales	\$ -	\$ (26,781)	\$ (89,000)	\$ -	\$ -
19	Transmission revenue	\$ (34,817,000)	\$ (32,315,656)	\$ (32,245,000)	\$ (32,790,007)	\$ (29,222,248)
20	Miscellaneous income	\$ (9,412,096)	\$ (10,745,177)	\$ (11,833,000)	\$ (10,280,059)	\$ (10,791,135)
21	<b>Total</b>	\$ (58,261,096)	\$ (43,583,614)	\$ (33,722,000)	\$ (47,854,569)	\$ (47,116,188)
22						
23	<b>Available Revenues:</b>					
24	Revenue shortfall/(surplus)	\$ 2,291,206	\$ 20,893,418	\$ 1,435,305	\$ 30,645,563	\$ 19,019,413
25	Uncollectibles	\$ 1,891,000	\$ 4,034,000	\$ (681,000)	\$ 1,081,627	\$ 1,086,028
26	Reserve for Uncoll (net of recovery)	\$ -	\$ -	\$ -	\$ -	\$ -
27	Gain (Loss) on retirement of utility plant	\$ -	\$ -	\$ -	\$ -	\$ -
28						
29	<b>Total O&amp;M</b>	\$ 280,915,433	\$ 294,157,844	\$ 282,328,452	\$ 339,963,725	\$ 314,568,557
30						
31	<b>Total Retail Revenue Requirement</b>	\$ 310,714,132	\$ 322,406,812	\$ 337,876,147	\$ 360,542,341	\$ 362,009,363
32	Check	-	-	-	-	-
33	<b>New Gen Revenue Requirement for Rate Design</b>			\$ 338,155,148	\$ 360,840,058	\$ 362,308,291
34						
35	<b>Required revenues:</b>					
36	Generation-Power Costs				\$ 193,944,068	\$ 177,437,652
37	Generation-prepaid and amort of prepaids and regulatory assets					
38	Transmission Costs				\$ 66,415,166	\$ 64,651,407
39	Power Supply Reduction Due to Rate Increases					
40	Personnel costs including PERS, net of interfund svcs				\$ 79,594,988	\$ 72,470,693
41	Other Operating and Maintenance Costs					
42	Decommissioning Expense					
43	Nuclear Fuel Purchase					
44	Additional O&M for CIP, advanced tech, smart grid					
45	Debt Service Requirements				\$ 50,983,000	\$ 63,000,000
46	General Fund Transfer				\$ 42,765,120	\$ 45,419,379
47	Capital Outlay Financed by Rates				\$ 4,249,000	\$ 4,071,000
48	<b>Total</b>				\$ 437,951,343	\$ 427,050,131
49					\$ (9,502)	\$ (8,805)
50	<b>Revenue Offsets:</b>					
51	Interest income				\$ (4,784,502)	\$ (7,102,805)
52	Wholesale sales					
53	Transmission revenue				\$ (32,790,007)	\$ (29,222,248)
54	Miscellaneous income				\$ (8,884,100)	\$ (10,780,600)
55	<b>Total</b>				\$ (46,458,610)	\$ (47,105,653)
56					\$ 1,395,959	\$ 10,535
57	<b>Available Revenues:</b>					
58	Revenue shortfall/(surplus)				\$ 30,645,563	\$ 19,019,413
59	Uncollectibles				\$ 1,081,627	\$ 1,086,028
60	Reserve for Uncoll (net of recovery)					
61	Gain (Loss) on retirement of utility plant					
62						
63	<b>Total O&amp;M</b>				\$ 339,954,223	\$ 314,559,752
64						
65	<b>Total Retail Revenue Requirement</b>				\$ 361,928,797	\$ 362,011,093
66					\$ 1,386,457	\$ 1,730
67					0.38%	0.00%



## Proforma Revenue I

Line No.	Line Item from Proforma FY 21	Projected FY 2025	Projected FY 2026	Projected FY 2027
1	<b>Required revenues:</b>			
2	Generation-Power Costs	\$ 168,787,315	\$ 174,694,965	\$ 177,465,365
3	Generation-prepaid and amort of prepaids and regulatory assets	\$ 674,000	\$ 684,000	\$ 694,000
4	Transmission Costs	\$ 66,913,168	\$ 69,136,912	\$ 71,613,277
5	Power Supply Reduction Due to Rate Increases	\$ -	\$ -	\$ -
6	Personnel costs including PERS, net of interfund svcs	\$ 47,708,368	\$ 48,667,184	\$ 49,707,115
7	Other Operating and Maintenance Costs	\$ 26,204,000	\$ 27,499,000	\$ 28,094,000
8	Decommissioning Expense	\$ 291,175	\$ 256,321	\$ 221,924
9	Nuclear Fuel Purchase	\$ -	\$ -	\$ -
10	Additional O&M for CIP, advanced tech, smart grid	\$ 1,348,000	\$ 2,208,000	\$ 3,109,000
11	Debt Service Requirements	\$ 66,087,000	\$ 69,441,000	\$ 78,260,000
12	General Fund Transfer	\$ 45,333,769	\$ 48,505,135	\$ 52,024,925
13	Capital Outlay Financed by Rates	\$ 4,290,000	\$ 4,194,000	\$ 3,502,000
14	<b>Total</b>	\$ 427,636,795	\$ 445,286,517	\$ 464,691,606
15				
16	<b>Revenue Offsets:</b>			
17	Interest income	\$ (7,233,175)	\$ (7,990,321)	\$ (9,410,924)
18	Wholesale sales	\$ -	\$ -	\$ -
19	Transmission revenue	\$ (30,071,495)	\$ (30,992,826)	\$ (31,942,420)
20	Miscellaneous income	\$ (11,126,585)	\$ (11,507,672)	\$ (11,811,994)
21	<b>Total</b>	\$ (48,431,255)	\$ (50,490,819)	\$ (53,165,338)
22				
23	<b>Available Revenues:</b>			
24	Revenue shortfall/(surplus)	\$ (8,444,944)	\$ (22,539,629)	\$ (28,980,433)
25	Uncollectibles	\$ 1,166,451	\$ 1,255,773	\$ 1,325,497
26	Reserve for Uncoll (net of recovery)	\$ -	\$ -	\$ -
27	Gain (Loss) on retirement of utility plant	\$ -	\$ -	\$ -
28				
29	<b>Total O&amp;M</b>	\$ 311,926,027	\$ 323,146,382	\$ 330,904,681
30				
31	<b>Total Retail Revenue Requirement</b>	\$ 388,816,935	\$ 418,591,100	\$ 441,832,197
32	Check	\$ -	\$ -	\$ -
33	<b>New Gen Revenue Requirement for Rate Design</b>	\$ 389,138,000	\$ 418,936,751	\$ 442,197,039
34				
35	<b>Required revenues:</b>			
36	Generation-Power Costs	\$ 169,782,315	\$ 175,699,965	\$ 178,480,365
37	Generation-prepaid and amort of prepaids and regulatory assets	\$ -	\$ -	\$ -
38	Transmission Costs	\$ 66,913,168	\$ 69,136,912	\$ 71,613,277
39	Power Supply Reduction Due to Rate Increases	\$ -	\$ -	\$ -
40	Personnel costs including PERS, net of interfund svcs	\$ 75,260,368	\$ 78,374,184	\$ 80,910,115
41	Other Operating and Maintenance Costs	\$ -	\$ -	\$ -
42	Decommissioning Expense	\$ -	\$ -	\$ -
43	Nuclear Fuel Purchase	\$ -	\$ -	\$ -
44	Additional O&M for CIP, advanced tech, smart grid	\$ -	\$ -	\$ -
45	Debt Service Requirements	\$ 66,087,000	\$ 69,441,000	\$ 78,260,000
46	General Fund Transfer	\$ 45,333,769	\$ 48,505,135	\$ 52,024,925
47	Capital Outlay Financed by Rates	\$ 4,290,000	\$ 4,194,000	\$ 3,502,000
48	<b>Total</b>	\$ 427,666,620	\$ 445,351,196	\$ 464,790,682
49		\$ 29,825	\$ 64,679	\$ 99,076
50	<b>Revenue Offsets:</b>			
51	Interest income	\$ (7,233,175)	\$ (7,990,321)	\$ (9,410,924)
52	Wholesale sales	\$ -	\$ -	\$ -
53	Transmission revenue	\$ (30,071,495)	\$ (30,992,826)	\$ (31,942,420)
54	Miscellaneous income	\$ (11,116,050)	\$ (11,497,138)	\$ (11,801,459)
55	<b>Total</b>	\$ (48,420,720)	\$ (50,480,284)	\$ (53,154,804)
56		\$ 10,535	\$ 10,535	\$ 10,535
57	<b>Available Revenues:</b>			
58	Revenue shortfall/(surplus)	\$ (8,444,944)	\$ (22,539,629)	\$ (28,980,433)
59	Uncollectibles	\$ 1,166,451	\$ 1,255,773	\$ 1,325,497
60	Reserve for Uncoll (net of recovery)	\$ -	\$ -	\$ -
61	Gain (Loss) on retirement of utility plant	\$ -	\$ -	\$ -
62				
63	<b>Total O&amp;M</b>	\$ 311,955,851	\$ 323,211,062	\$ 331,003,757
64				
65	<b>Total Retail Revenue Requirement</b>	\$ 388,857,294	\$ 418,666,314	\$ 441,941,808
66		\$ 40,359	\$ 75,214	\$ 109,610
67		0.01%	0.02%	0.02%



## Proforma Revenue I

Line No.	Line Item from Proforma FY 21	Projected FY 2028	Projected FY 2029	Projected FY 2030	Test Year 2024-2028	Test Year Adjustment
1	<b>Required revenues:</b>					
2	Generation-Power Costs	\$ 187,373,433	\$ 187,769,237	\$ 193,601,046	\$ 176,954,546	\$ 16,980,546
3	Generation-prepaid and amort of prepaids and regulatory assets	\$ 705,000	\$ 715,000	\$ 725,000	\$ 684,400	\$ 54,100
4	Transmission Costs	\$ 47,543,423	\$ 48,613,477	\$ 49,634,257	\$ 63,971,638	\$ 4,805,638
5	Power Supply Reduction Due to Rate Increases	\$ -	\$ -	\$ -	\$ -	\$ -
6	Personnel costs including PERS, net of interfund svcs	\$ 50,777,409	\$ 51,804,150	\$ 53,034,090	\$ 48,635,154	\$ (6,108,990)
7	Other Operating and Maintenance Costs	\$ 28,655,880	\$ 29,228,998	\$ 29,813,578	\$ 27,321,576	\$ 8,307,176
8	Decommissioning Expense	\$ 185,018	\$ 170,248	\$ 164,125	\$ 256,849	\$ (372,151)
9	Nuclear Fuel Purchase	\$ -	\$ -	\$ -	\$ -	\$ -
10	Additional O&M for CIP, advanced tech, smart grid	\$ 4,024,000	\$ 4,856,000	\$ 5,711,000	\$ 2,137,800	\$ 2,137,800
11	Debt Service Requirements	\$ 75,784,000	\$ 77,031,000	\$ 82,481,000	\$ 70,514,400	\$ 22,936,400
12	General Fund Transfer	\$ 54,798,928	\$ 53,515,867	\$ 55,067,612	\$ 49,216,427	\$ 9,317,427
13	Capital Outlay Financed by Rates	\$ 4,038,000	\$ 6,514,000	\$ 24,754,000	\$ 4,019,000	\$ 2,804,000
14	<b>Total</b>	\$ 453,885,091	\$ 460,217,977	\$ 494,985,709	\$ 443,711,789	\$ 60,861,945
15						
16	<b>Revenue Offsets:</b>					
17	Interest income	\$ (8,864,018)	\$ (10,165,248)	\$ (11,619,125)	\$ (8,120,249)	\$ (7,624,249)
18	Wholesale sales	\$ -	\$ -	\$ -	\$ -	\$ 26,781
19	Transmission revenue	\$ (6,433,020)	\$ (6,618,075)	\$ (6,809,704)	\$ (25,732,402)	\$ 6,583,255
20	Miscellaneous income	\$ (12,018,606)	\$ (12,231,868)	\$ (12,452,048)	\$ (11,451,198)	\$ (706,021)
21	<b>Total</b>	\$ (27,315,644)	\$ (29,015,192)	\$ (30,880,877)	\$ (45,303,849)	\$ (1,720,234)
22						
23	<b>Available Revenues:</b>					
24	Revenue shortfall/(surplus)	\$ (28,212,466)	\$ (36,808,890)	\$ (18,691,292)	\$ (13,831,612)	\$ (34,725,030)
25	Uncollectibles	\$ 1,368,451	\$ 1,408,260	\$ 1,452,747	\$ 1,240,440	\$ (2,793,560)
26	Reserve for Uncoll (net of recovery)	\$ -	\$ -	\$ -	\$ -	\$ -
27	Gain (Loss) on retirement of utility plant	\$ -	\$ -	\$ -	\$ -	\$ -
28						
29	<b>Total O&amp;M</b>	\$ 319,264,162	\$ 323,157,110	\$ 332,683,096	\$ 319,961,962	\$ 25,804,118
30						
31	<b>Total Retail Revenue Requirement</b>	\$ 456,150,364	\$ 469,419,935	\$ 484,248,871	\$ 413,479,992	\$ 91,073,180
32	Check	\$ -	\$ -	\$ -		
33	<b>New Gen Revenue Requirement for Rate Design</b>	\$ 456,527,030	\$ 469,807,558	\$ 484,648,738	\$ 413,821,422	
34						
35	<b>Required revenues:</b>				0.083%	
36	Generation-Power Costs	\$ 188,399,433			\$ 177,959,946	
37	Generation-prepaid and amort of prepaids and regulatory assets					
38	Transmission Costs	\$ 47,543,423			\$ 63,971,638	
39	Power Supply Reduction Due to Rate Increases					
40	Personnel costs including PERS, net of interfund svcs	\$ 83,457,289			\$ 78,094,530	
41	Other Operating and Maintenance Costs					
42	Decommissioning Expense					
43	Nuclear Fuel Purchase					
44	Additional O&M for CIP, advanced tech, smart grid					
45	Debt Service Requirements	\$ 75,784,000			\$ 70,514,400	
46	General Fund Transfer	\$ 54,798,928			\$ 49,216,427	
47	Capital Outlay Financed by Rates	\$ 4,038,000			\$ 4,019,000	
48	<b>Total</b>	\$ 454,021,073			\$ 443,775,940	
49		\$ 135,982			\$ 64,151	
50	<b>Revenue Offsets:</b>					
51	Interest income	\$ (8,864,018)			\$ (8,120,249)	
52	Wholesale sales					
53	Transmission revenue	\$ (6,433,020)			\$ (25,732,402)	
54	Miscellaneous income	\$ (12,008,071)			\$ (11,440,664)	
55	<b>Total</b>	\$ (27,305,109)			\$ (45,293,314)	
56		\$ 10,535			\$ 10,535	
57	<b>Available Revenues:</b>					
58	Revenue shortfall/(surplus)	\$ (28,212,466)			\$ (13,831,612)	
59	Uncollectibles	\$ 1,368,451			\$ 1,240,440	
60	Reserve for Uncoll (net of recovery)					
61	Gain (Loss) on retirement of utility plant					
62						
63	<b>Total O&amp;M</b>	\$ 319,400,144			\$ 320,026,113	
64					\$ 64,151	
65	<b>Total Retail Revenue Requirement</b>	\$ 456,296,881			\$ 413,554,678	
66		\$ 146,517			\$ 74,686	
67		0.03%			0.02%	

## Other Revenue

Line No.	Acct.	Account Description	Actual FY 2020	Actual FY 2021	Projected FY 2022
1	<b>Other Operating Revenue:</b>				
2	344400	Diversion	\$ -	\$ -	\$ -
3	344410	Service Connect Charges-Elec	\$ 567,417	\$ 279,444	\$ 252,143
4	344491	Misc Service Revenues-Electric	\$ 1,914,496	\$ 21,288	\$ 14,833
5	344492	Misc Operating Revenues-Elec	\$ 11,898	\$ 9,279	\$ 6,900
6	344493	Corona Fees- Rev	\$ 99	\$ -	\$ -
7	344511	Cap and Trade Auction	\$ 6,432,904	\$ 8,250,800	\$ 14,000,000
8	344523	REC Sale	\$ 2,031,250	\$ 125,392	\$ -
9		RPS Sale	\$ -	\$ -	\$ -
10	344522	RA Capacity Sale	\$ -	\$ 1,461,211	\$ 1,569,000
11	344513	Non Energy Recpts ABC Admin OH	\$ 813,937	\$ 785,888	\$ 814,903
12	344514	Low Carbon Fuel Standard Credits	\$ 1,622,561	\$ 1,165,678	\$ 1,183,163
13	<b>Subtotal</b>		\$ 13,394,563	\$ 12,098,980	\$ 17,840,942
14					
15	<b>Other Non-Operating Revenue:</b>				
16	344493	Corona Fees- Rev	\$ -	\$ -	\$ -
17	344494	Misc Settlement Reimb	\$ -	\$ -	\$ -
18	353400	Late Payment Penalties	\$ -	\$ -	\$ -
19	373100	Land and Building Rental	\$ 2,258,115	\$ 2,378,690	\$ 2,497,904
20	373120	Other Property Rental	\$ 90,464	\$ 68,439	\$ 94,379
21	373125	Pole Attachments	\$ 44,453	\$ 502,110	\$ 237,400
22	373126	Substation Operation & Maint	\$ -	\$ -	\$ -
23	373127	Substation Leasing	\$ -	\$ -	\$ -
24	373128	Communication Services	\$ 33,826	\$ 62,124	\$ 47,900
25	373132	CIS User Fee	\$ -	\$ -	\$ -
26	374000	Refunds and Reimbursements	\$ 16,759	\$ 15,332	\$ -
27	374200	Miscellaneous Receipts	\$ 336,911	\$ 3,177,761	\$ 400,000
28	374207	Cash Over/Shortage	\$ (1,151)	\$ 79	\$ -
29	374500	Asset Forfeiture Revenue	\$ -	\$ -	\$ -
30	374800	Bad Debt Recovery	\$ -	\$ -	\$ 1,900
31	374801	Settlement Recovery	\$ -	\$ 64,485	\$ -
32	374802	Settlement Recovery - SONGS	\$ -	\$ -	\$ -
33	374810	Liquidated Damages	\$ 35,730	\$ -	\$ 3,108
34	380030	Sale of Salvage Materials	\$ 21,491	\$ 64,788	\$ 50,000
35	380100	Damage Claim Recoveries	\$ 359,024	\$ 562,389	\$ 562,389
36	985650	Operating Transfer from 650 Fund	\$ -	\$ -	\$ -
37	6125000	Utilization Charges	\$ 169,400	\$ -	\$ -
38	<b>Subtotal</b>		\$ 3,365,022	\$ 6,896,197	\$ 3,894,980
39					
40	<b>Grand Total</b>		\$ 16,759,584	\$ 18,995,177	\$ 21,735,921

## Other Revenue

Line No.	Acct.	Account Description	Projected FY 2023	Projected FY 2024	Projected FY 2025
1	<b>Other Operating Revenue:</b>				
2	344400	Diversion	\$ -	\$ -	\$ -
3	344410	Service Connect Charges-Elec	\$ 605,000	\$ 865,000	\$ 865,000
4	344491	Misc Service Revenues-Electric	\$ 1,800,000	\$ 2,400,000	\$ 2,400,000
5	344492	Misc Operating Revenues-Elec	\$ 9,300	\$ 9,300	\$ 9,300
6	344493	Corona Fees- Rev	\$ -	\$ -	\$ -
7	344511	Cap and Trade Auction	\$ 6,300,723	\$ 8,317,078	\$ 4,125,499
8	344523	REC Sale	\$ -	\$ -	\$ -
9		RPS Sale	\$ -	\$ -	\$ -
10	344522	RA Capacity Sale	\$ 750,000	\$ 1,575,000	\$ 1,653,750
11	344513	Non Energy Recpts ABC Admin OH	\$ 786,100	\$ 786,800	\$ 787,500
12	344514	Low Carbon Fuel Standard Credits	\$ 1,500,000	\$ 1,650,000	\$ 1,800,000
13	<b>Subtotal</b>		\$ 11,751,123	\$ 15,603,178	\$ 11,641,049
14					
15	<b>Other Non-Operating Revenue:</b>				
16	344493	Corona Fees- Rev	\$ -	\$ -	\$ -
17	344494	Misc Settlement Reimb	\$ -	\$ -	\$ -
18	353400	Late Payment Penalties	\$ -	\$ -	\$ -
19	373100	Land and Building Rental	\$ 2,557,700	\$ 2,614,600	\$ 2,716,500
20	373120	Other Property Rental	\$ 67,700	\$ 69,000	\$ 70,400
21	373125	Pole Attachments	\$ 267,400	\$ 267,400	\$ 267,400
22	373126	Substation Operation & Maint	\$ -	\$ -	\$ -
23	373127	Substation Leasing	\$ -	\$ -	\$ -
24	373128	Communication Services	\$ 105,900	\$ 108,500	\$ 111,200
25	373132	CIS User Fee	\$ -	\$ -	\$ -
26	374000	Refunds and Reimbursements	\$ -	\$ -	\$ -
27	374200	Miscellaneous Receipts	\$ 400,000	\$ 400,000	\$ 400,000
28	374207	Cash Over/Shortage	\$ -	\$ -	\$ -
29	374500	Asset Forfeiture Revenue	\$ -	\$ -	\$ -
30	374800	Bad Debt Recovery	\$ -	\$ -	\$ -
31	374801	Settlement Recovery	\$ -	\$ -	\$ -
32	374802	Settlement Recovery - SONGS	\$ -	\$ -	\$ -
33	374810	Liquidated Damages	\$ -	\$ -	\$ -
34	380030	Sale of Salvage Materials	\$ 35,000	\$ 35,000	\$ 35,000
35	380100	Damage Claim Recoveries	\$ -	\$ -	\$ -
36	985650	Operating Transfer from 650 Fund	\$ -	\$ -	\$ -
37	6125000	Utilization Charges	\$ -	\$ -	\$ -
38	<b>Subtotal</b>		\$ 3,433,700	\$ 3,494,500	\$ 3,600,500
39					
40	<b>Grand Total</b>		\$ 15,184,823	\$ 19,097,678	\$ 15,241,549



## Other Revenue

Line No.	Acct.	Account Description	Projected FY 2026	Projected FY 2027
1	<b>Other Operating Revenue:</b>			
2	344400	Diversion	\$ -	\$ -
3	344410	Service Connect Charges-Elec	\$ 865,000	\$ 865,000
4	344491	Misc Service Revenues-Electric	\$ 2,400,000	\$ 2,400,000
5	344492	Misc Operating Revenues-Elec	\$ 9,300	\$ 9,300
6	344493	Corona Fees- Rev	\$ -	\$ -
7	344511	Cap and Trade Auction	\$ 17,373,446	\$ 16,257,125
8	344523	REC Sale	\$ -	\$ -
9		RPS Sale	\$ -	\$ -
10	344522	RA Capacity Sale	\$ 1,736,438	\$ 1,823,259
11	344513	Non Energy Recpts ABC Admin OH	\$ 788,200	\$ 789,000
12	344514	Low Carbon Fuel Standard Credits	\$ 1,950,000	\$ 2,100,000
13	<b>Subtotal</b>		\$ 25,122,383	\$ 24,243,684
14				
15	<b>Other Non-Operating Revenue:</b>			
16	344493	Corona Fees- Rev	\$ -	\$ -
17	344494	Misc Settlement Reimb	\$ -	\$ -
18	353400	Late Payment Penalties	\$ -	\$ -
19	373100	Land and Building Rental	\$ 2,860,000	\$ 2,922,400
20	373120	Other Property Rental	\$ 71,800	\$ 73,300
21	373125	Pole Attachments	\$ 267,400	\$ 267,400
22	373126	Substation Operation & Maint	\$ -	\$ -
23	373127	Substation Leasing	\$ -	\$ -
24	373128	Communication Services	\$ 114,000	\$ 116,800
25	373132	CIS User Fee	\$ -	\$ -
26	374000	Refunds and Reimbursements	\$ -	\$ -
27	374200	Miscellaneous Receipts	\$ 400,000	\$ 400,000
28	374207	Cash Over/Shortage	\$ -	\$ -
29	374500	Asset Forfeiture Revenue	\$ -	\$ -
30	374800	Bad Debt Recovery	\$ -	\$ -
31	374801	Settlement Recovery	\$ -	\$ -
32	374802	Settlement Recovery - SONGS	\$ -	\$ -
33	374810	Liquidated Damages	\$ -	\$ -
34	380030	Sale of Salvage Materials	\$ 35,000	\$ 35,000
35	380100	Damage Claim Recoveries	\$ -	\$ -
36	985650	Operating Transfer from 650 Fund	\$ -	\$ -
37	6125000	Utilization Charges	\$ -	\$ -
38	<b>Subtotal</b>		\$ 3,748,200	\$ 3,814,900
39				
40	<b>Grand Total</b>		\$ 28,870,583	\$ 28,058,584

## Other Revenue

Line No.	Acct.	Account Description	Projected FY 2028	Projected FY 2029	Projected FY 2030
1	<b>Other Operating Revenue:</b>				
2	344400	Diversion	\$ -	\$ -	\$ -
3	344410	Service Connect Charges-Elec	\$ 882,300	\$ 899,946	\$ 917,945
4	344491	Misc Service Revenues-Electric	\$ 2,448,000	\$ 2,496,960	\$ 2,546,899
5	344492	Misc Operating Revenues-Elec	\$ 9,300	\$ 9,300	\$ 9,300
6	344493	Corona Fees- Rev	\$ -	\$ -	\$ -
7	344511	Cap and Trade Auction	\$ 16,133,606	\$ 14,368,313	\$ 14,874,982
8	344523	REC Sale	\$ -	\$ -	\$ -
9		RPS Sale	\$ -	\$ -	\$ -
10	344522	RA Capacity Sale	\$ 1,914,422	\$ 2,010,143	\$ 2,110,651
11	344513	Non Energy Recpts ABC Admin OH	\$ 800,835	\$ 812,848	\$ 825,040
12	344514	Low Carbon Fuel Standard Credits	\$ 2,131,500	\$ 2,163,473	\$ 2,195,925
13	<b>Subtotal</b>		\$ 24,319,964	\$ 22,760,983	\$ 23,480,741
14					
15	<b>Other Non-Operating Revenue:</b>				
16	344493	Corona Fees- Rev	\$ -	\$ -	\$ -
17	344494	Misc Settlement Reimb	\$ -	\$ -	\$ -
18	353400	Late Payment Penalties	\$ -	\$ -	\$ -
19	373100	Land and Building Rental	\$ 2,922,400	\$ 2,922,400	\$ 2,922,400
20	373120	Other Property Rental	\$ 74,766	\$ 76,261	\$ 77,787
21	373125	Pole Attachments	\$ 272,748	\$ 278,203	\$ 283,767
22	373126	Substation Operation & Maint	\$ -	\$ -	\$ -
23	373127	Substation Leasing	\$ -	\$ -	\$ -
24	373128	Communication Services	\$ 116,800	\$ 116,800	\$ 116,800
25	373132	CIS User Fee	\$ -	\$ -	\$ -
26	374000	Refunds and Reimbursements	\$ -	\$ -	\$ -
27	374200	Miscellaneous Receipts	\$ 400,000	\$ 400,000	\$ 400,000
28	374207	Cash Over/Shortage	\$ -	\$ -	\$ -
29	374500	Asset Forfeiture Revenue	\$ -	\$ -	\$ -
30	374800	Bad Debt Recovery	\$ -	\$ -	\$ -
31	374801	Settlement Recovery	\$ -	\$ -	\$ -
32	374802	Settlement Recovery - SONGS	\$ -	\$ -	\$ -
33	374810	Liquidated Damages	\$ -	\$ -	\$ -
34	380030	Sale of Salvage Materials	\$ 35,000	\$ 35,000	\$ 35,000
35	380100	Damage Claim Recoveries	\$ -	\$ -	\$ -
36	985650	Operating Transfer from 650 Fund	\$ -	\$ -	\$ -
37	6125000	Utilization Charges	\$ -	\$ -	\$ -
38	<b>Subtotal</b>		\$ 3,821,714	\$ 3,828,664	\$ 3,835,754
39					
40	<b>Grand Total</b>		\$ 28,141,678	\$ 26,589,647	\$ 27,316,495

## Other Revenue

Line No.	Acct.	Account Description	Test Year 2024-2028		Test Year Adjustment
1	Other Operating Revenue:				
2	344400	Diversion	\$	-	\$ -
3	344410	Service Connect Charges-Elec	\$	868,460	\$ 589,016
4	344491	Misc Service Revenues-Electric	\$	2,409,600	\$ 2,388,312
5	344492	Misc Operating Revenues-Elec	\$	9,300	\$ 21
6	344493	Corona Fees- Rev	\$	-	\$ -
7	344511	Cap and Trade Auction	\$	12,441,351	\$ 4,190,551
8	344523	REC Sale	\$	-	\$ (125,392)
9		RPS Sale	\$	-	\$ -
10	344522	RA Capacity Sale	\$	1,740,574	\$ 279,363
11	344513	Non Energy Recpts ABC Admin OH	\$	790,467	\$ 4,579
12	344514	Low Carbon Fuel Standard Credits	\$	1,926,300	\$ 760,623
13	Subtotal		\$	20,186,052	\$ 8,087,071
14					
15	Other Non-Operating Revenue:				
16	344493	Corona Fees- Rev	\$	-	\$ -
17	344494	Misc Settlement Reimb	\$	-	\$ -
18	353400	Late Payment Penalties	\$	-	\$ -
19	373100	Land and Building Rental	\$	2,807,180	\$ 428,490
20	373120	Other Property Rental	\$	71,853	\$ 3,415
21	373125	Pole Attachments	\$	268,470	\$ (233,641)
22	373126	Substation Operation & Maint	\$	-	\$ -
23	373127	Substation Leasing	\$	-	\$ -
24	373128	Communication Services	\$	113,460	\$ 51,336
25	373132	CIS User Fee	\$	-	\$ -
26	374000	Refunds and Reimbursements	\$	-	\$ (15,332)
27	374200	Miscellaneous Receipts	\$	400,000	\$ (2,777,761)
28	374207	Cash Over/Shortage	\$	-	\$ (79)
29	374500	Asset Forfeiture Revenue	\$	-	\$ -
30	374800	Bad Debt Recovery	\$	-	\$ -
31	374801	Settlement Recovery	\$	-	\$ (64,485)
32	374802	Settlement Recovery - SONGS	\$	-	\$ -
33	374810	Liquidated Damages	\$	-	\$ -
34	380030	Sale of Salvage Materials	\$	35,000	\$ (29,788)
35	380100	Damage Claim Recoveries	\$	-	\$ (562,389)
36	985650	Operating Transfer from 650 Fund	\$	-	\$ -
37	6125000	Utilization Charges	\$	-	\$ -
38	Subtotal		\$	3,695,963	\$ (3,200,234)
39					
40	Grand Total		\$	23,882,014	\$ 4,886,837

## Other Revenue

Line No.	Acct.	Account Description	Actual FY 2020	Actual FY 2021	Projected FY 2022
1	<b>Other Operating Revenue:</b>				
2	344400	Diversion	\$ -	\$ -	\$ -
3	344410	Service Connect Charges-Elec	\$ 567,417	\$ 279,444	\$ 253,275
4	344491	Misc Service Revenues-Electric	\$ 1,914,496	\$ 21,288	\$ 19,587
5	344492	Misc Operating Revenues-Elec	\$ 11,898	\$ 9,279	\$ 9,364
6	344493	Corona Fees- Rev	\$ 99	\$ -	\$ 20,004
7	344511	Cap and Trade Auction	\$ 6,432,904	\$ 8,250,800	\$ 14,959,779
8	344523	REC Sale	\$ 2,031,250	\$ 125,392	\$ 105,182
9		RPS Sale	\$ -	\$ -	\$ -
10	344522	RA Capacity Sale	\$ -	\$ 1,461,211	\$ 1,577,361
11	344513	Non Energy Rcpts ABC Admin OH	\$ 813,937	\$ 785,888	\$ 785,791
12	344514	Low Carbon Fuel Standard Credits	\$ 1,622,561	\$ 1,165,678	\$ 1,047,213
13	<b>Subtotal</b>		\$ 13,394,563	\$ 12,098,980	\$ 18,777,555
14					
15	<b>Other Non-Operating Revenue:</b>				
16	344493	Corona Fees- Rev	\$ -	\$ -	\$ -
17	344494	Misc Settlement Reimb	\$ -	\$ -	\$ -
18	353400	Late Payment Penalties	\$ -	\$ -	\$ -
19	373100	Land and Building Rental	\$ 2,258,115	\$ 2,378,690	\$ 2,481,419
20	373120	Other Property Rental	\$ 90,464	\$ 68,439	\$ 48,158
21	373125	Pole Attachments	\$ 44,453	\$ 502,110	\$ 385,791
22	373126	Substation Operation & Maint	\$ -	\$ -	\$ -
23	373127	Substation Leasing	\$ -	\$ -	\$ -
24	373128	Communication Services	\$ 33,826	\$ 62,124	\$ 42,709
25	373132	CIS User Fee	\$ -	\$ -	\$ -
26	374000	Refunds and Reimbursements	\$ 16,759	\$ 15,332	\$ 10,535
27	374200	Miscellaneous Receipts	\$ 336,911	\$ 3,177,761	\$ 473,696
28	374207	Cash Over/Shortage	\$ (1,151)	\$ 79	\$ (410)
29	374500	Asset Forfeiture Revenue	\$ -	\$ -	\$ -
30	374800	Bad Debt Recovery	\$ -	\$ -	\$ (9,513)
31	374801	Settlement Recovery	\$ -	\$ 64,485	\$ 317
32	374802	Settlement Recovery - SONGS	\$ -	\$ -	\$ -
33	374810	Liquidated Damages	\$ 35,730	\$ -	\$ 3,107,628
34	379000	Special/Extraordinary Item	\$ -	\$ -	\$ (5,747,647)
35	380020	Sale of Equipment	\$ -	\$ -	\$ 14,680
36	380030	Sale of Salvage Materials	\$ 21,491	\$ 64,788	\$ 451,562
37	380100	Damage Claim Recoveries	\$ 359,024	\$ 562,389	\$ 535,023
38	<b>Subtotal</b>		\$ 3,195,622	\$ 6,896,197	\$ 1,793,948
39					
40	<b>Grand Total</b>		\$ 16,590,184.48	\$ 18,995,177.05	\$ 20,571,502.29

Line No.	Acct.	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
1	<b>Other Operatir</b>					
2	344400	\$ -	\$ -	\$ -	\$ -	-
3	344410	\$ 605,000	\$ 865,000	\$ 865,000	\$ 865,000	865,000
4	344491	\$ 1,300,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	2,400,000
5	344492	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300	9,300
6	344493	\$ -	\$ -	\$ -	\$ -	-
7	344511	\$ 13,000,000	\$ 8,317,078	\$ 4,125,499	\$ 17,373,446	16,257,125
8	344523	\$ -	\$ -	\$ -	\$ -	-
9		\$ -	\$ -	\$ -	\$ -	-
10	344522	\$ 2,735,980	\$ 1,575,000	\$ 1,653,750	\$ 1,736,438	1,823,259
11	344513	\$ 786,100	\$ 786,800	\$ 787,500	\$ 788,200	789,000
12	344514	\$ 918,000	\$ 1,650,000	\$ 1,800,000	\$ 1,950,000	2,100,000
13	<b>Subtotal</b>	\$ 19,354,380	\$ 15,603,178	\$ 11,641,049	\$ 25,122,383	24,243,684
14						
15	<b>Other Non-Ope</b>					
16	344493	\$ -	\$ -	\$ -	\$ -	-
17	344494	\$ -	\$ -	\$ -	\$ -	-
18	353400	\$ -	\$ -	\$ -	\$ -	-
19	373100	\$ 2,557,700	\$ 2,614,600	\$ 2,716,500	\$ 2,860,000	2,922,400
20	373120	\$ 67,700	\$ 69,000	\$ 70,400	\$ 71,800	73,300
21	373125	\$ 267,400	\$ 267,400	\$ 267,400	\$ 267,400	267,400
22	373126	\$ -	\$ -	\$ -	\$ -	-
23	373127	\$ -	\$ -	\$ -	\$ -	-
24	373128	\$ 105,900	\$ 108,500	\$ 111,200	\$ 114,000	116,800
25	373132	\$ -	\$ -	\$ -	\$ -	-
26	374000	\$ 10,535	\$ 10,535	\$ 10,535	\$ 10,535	10,535
27	374200	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	400,000
28	374207	\$ -	\$ -	\$ -	\$ -	-
29	374500	\$ -	\$ -	\$ -	\$ -	-
30	374800	\$ -	\$ -	\$ -	\$ -	-
31	374801	\$ -	\$ -	\$ -	\$ -	-
32	374802	\$ -	\$ -	\$ -	\$ -	-
33	374810	\$ 199,470	\$ -	\$ -	\$ -	-
34	379000	\$ -	\$ -	\$ -	\$ -	-
35	380020	\$ -	\$ -	\$ -	\$ -	-
36	380030	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	35,000
37	380100	\$ 281,974	\$ -	\$ -	\$ -	-
38	<b>Subtotal</b>	\$ 3,925,679	\$ 3,505,035	\$ 3,611,035	\$ 3,758,735	3,825,435
39						
40	<b>Grand Total</b>	\$ 23,280,059.04	\$ 19,108,212.52	\$ 15,252,084.05	\$ 28,881,117.81	28,069,118.54

Line No.	Acct.	Projected FY 2028		Projected FY 2029		Projected FY 2030		Test Year 2024-2028		Test Year Adjustment	
1	Other Operatir										
2	344400	\$	-	\$	-	\$	-	\$	-	\$	-
3	344410	\$	882,300	\$	899,946	\$	917,945	\$	868,460	\$	589,016
4	344491	\$	2,448,000	\$	2,496,960	\$	2,546,899	\$	2,409,600	\$	2,388,312
5	344492	\$	9,300	\$	9,300	\$	9,300	\$	9,300	\$	21
6	344493	\$	-	\$	-	\$	-	\$	-	\$	-
7	344511	\$	16,133,606	\$	14,368,313	\$	14,874,982	\$	12,441,351	\$	4,190,551
8	344523	\$	-	\$	-	\$	-	\$	-	\$	(125,392)
9		\$	-	\$	-	\$	-	\$	-	\$	-
10	344522	\$	1,914,422	\$	2,010,143	\$	2,110,651	\$	1,740,574	\$	279,363
11	344513	\$	800,835	\$	812,848	\$	825,040	\$	790,467	\$	4,579
12	344514	\$	2,131,500	\$	2,163,473	\$	2,195,925	\$	1,926,300	\$	760,623
13	Subtotal	\$	24,319,964	\$	22,760,983	\$	23,480,741	\$	20,186,052	\$	8,087,071
14											
15	Other Non-Ope										
16	344493	\$	-	\$	-	\$	-	\$	-	\$	-
17	344494	\$	-	\$	-	\$	-	\$	-	\$	-
18	353400	\$	-	\$	-	\$	-	\$	-	\$	-
19	373100	\$	2,922,400	\$	2,922,400	\$	2,922,400	\$	2,807,180	\$	428,490
20	373120	\$	74,766	\$	76,261	\$	77,787	\$	71,853	\$	3,415
21	373125	\$	272,748	\$	278,203	\$	283,767	\$	268,470	\$	(233,641)
22	373126	\$	-	\$	-	\$	-	\$	-	\$	-
23	373127	\$	-	\$	-	\$	-	\$	-	\$	-
24	373128	\$	116,800	\$	116,800	\$	116,800	\$	113,460	\$	51,336
25	373132	\$	-	\$	-	\$	-	\$	-	\$	-
26	374000	\$	10,535	\$	10,535	\$	10,535	\$	10,535	\$	(4,797)
27	374200	\$	400,000	\$	400,000	\$	400,000	\$	400,000	\$	(2,777,761)
28	374207	\$	-	\$	-	\$	-	\$	-	\$	(79)
29	374500	\$	-	\$	-	\$	-	\$	-	\$	-
30	374800	\$	-	\$	-	\$	-	\$	-	\$	-
31	374801	\$	-	\$	-	\$	-	\$	-	\$	(64,485)
32	374802	\$	-	\$	-	\$	-	\$	-	\$	-
33	374810	\$	-	\$	-	\$	-	\$	-	\$	-
34	379000	\$	-	\$	-	\$	-	\$	-	\$	-
35	380020	\$	-	\$	-	\$	-	\$	-	\$	-
36	380030	\$	35,000	\$	35,000	\$	35,000	\$	35,000	\$	(29,788)
37	380100	\$	-	\$	-	\$	-	\$	-	\$	(562,389)
38	Subtotal	\$	3,832,249	\$	3,839,199	\$	3,846,288	\$	3,706,497	\$	(3,189,699)
39											
40	Grand Total	\$	28,152,212.34	\$	26,600,181.71	\$	27,327,029.70	\$	23,892,549.05	\$	4,897,372.00

## Operating Expenses

Line No.	Acct. No.	Description	Actual FY 2017/18	Actual FY 2018/19
<b>Generation Budget from Proforma (6120100 - 6120140)</b>				
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -
2				
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ 644,245	\$ 1,289,966
7				
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 75,642	\$ 105,156
10				
11	546	5460 Intermountain Power (Take or Pay)	\$ 31,672,700	\$ 34,589,328
12	547	5470 Fuel Expense	\$ 4,787,176	\$ 10,848,686
13	548	5480 Hoover (Take or Pay)	\$ 659,493	\$ 544,489
14	549	5490 Misc. Other Power Gen	\$ -	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 2,954,241	\$ 2,902,510
16	552	5520 Deseret Power (Take or Pay)	\$ -	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 4,335,666	\$ 5,763,547
18	555	5550 Purchased Power	\$ 84,930,826	\$ 93,054,602
19	556	5560 System Control and Load Dispatching	\$ 4,259,058	\$ 4,559,723
20	557	5570 Other Expenses	\$ 2,104,088	\$ 1,604,689
21	<b>500-557</b>	<b>Production Subtotal</b>	<b>\$ 136,423,135</b>	<b>\$ 155,262,696</b>
22				
23	<b>Transmission Budget from Proforma</b>			
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -
25	561	5610 Load Dispatching	\$ -	\$ -
26	562	5620 Station Expenses	\$ 124,074	\$ 124,743
27	563	5630 Overhead Line Expenses	\$ -	\$ -
28	564	5640 Underground Line Expenses	\$ -	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 60,695,554	\$ 62,361,988
30	566	5660 Miscellaneous Transmission Expenses	\$ 453,790	\$ 377,413
31	567	5670 Rents	\$ -	\$ -
32				
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -
34	569	5690 Maintenance of Structures	\$ -	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 288,024	\$ 159,147
36	571	5710 Maintenance of Overhead Lines	\$ 652	\$ 1,382
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 1,418,612	\$ 1,418,612
39	<b>560-576</b>	<b>Transmission Subtotal</b>	<b>\$ 62,980,705</b>	<b>\$ 64,443,284</b>
40				
41	<b>Distribution, Customer, Misc. Clearing Budget From Proforma</b>			
41	580	5800 Operation Maintenance and Engineering	\$ 3,965,991	\$ 4,275,933
42	581	5810 Load Dispatching	\$ 2,582,592	\$ 2,830,413
43	582	5820 Station Expenses	\$ 18,207	\$ 17,110
44	583	5830 Overhead Line Expenses	\$ 304	\$ -
45	584	5840 Underground Line Expenses	\$ 15,437	\$ -
46	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -
47	586	5860 Meter Expenses	\$ 103,950	\$ 102,585
48	587	5870 Customer Installation Expenses	\$ 22,753	\$ 104,355
49	588	5880 Miscellaneous Distribution Expenses	\$ 114,793	\$ 74,505
50	589	5890 Rents	\$ -	\$ -
51				
52	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -
53	591	5910 Maintenance of Structures	\$ 61,579	\$ 52,997
54	592	5920 Maintenance of Station Equipment	\$ 1,228,421	\$ 1,025,671
55	593	5930 Maintenance of Overhead Lines	\$ 5,242,933	\$ 6,759,976
56	594	5940 Maintenance of Underground Lines	\$ 2,445,667	\$ 2,320,783
57	595	5950 Maintenance of Line Transformers	\$ 66,435	\$ 83,877
58	596	5960 Maintenance of Street Light and Signals	\$ 1,081,603	\$ 876,959
59	597	5970 Maintenance of Meters	\$ 363,161	\$ 388,191
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 625,311	\$ 726,101
61	<b>580-598</b>	<b>Distribution Subtotal</b>	<b>\$ 17,939,137</b>	<b>\$ 19,639,457</b>



## Operating Expenses

Line No.	Acct. No.	Description	Actual FY 2017/18	Actual FY 2018/19
62				
63				
64	901	9010 Supervision	\$ 187,240	\$ 179,968
65	902	9020 Meter Reading Expense	\$ 1,126,668	\$ 1,105,197
66	903	9030 Customer Records and Collection Expenses	\$ 6,285,317	\$ 6,256,688
67	904	9040 Uncollectible Accounts	\$ -	\$ -
68	905	9050 Misc. Customer Account Expenses	\$ -	\$ -
69				
70	907	9070 Supervision	\$ -	\$ -
71	908	9080 Customer Assistance Expenses	\$ 1,011,568	\$ 539,891
72	909	9090 Information and Advertising Expenses	\$ 418,500	\$ 161,479
73	910	9100 Misc. Customer Service Expense	\$ -	\$ -
74				
75	911	9110 Supervision	\$ -	\$ -
76	912	9120 Demonstration and Selling Expenses	\$ 283,442	\$ 291,753
77	913	9130 Advertising Expenses	\$ 1,924	\$ 4,904
78	916	9160 Miscellaneous Sales Expenses	\$ -	\$ -
79				
80	920	9200 Administrative and General Salaries	\$ 17,070,015	\$ 6,768,035
81	921	9210 Office Supplies and Expenses	\$ 650,830	\$ 691,531
82	922	9220 Administrative Expenses Transferred (incl. Utilitization Charge for	\$ (21,623,738)	\$ (24,543,272)
83	923	9230 Outside Services Employed	\$ 4,792,690	\$ 5,475,236
84	924	9240 Property Insurance	\$ -	\$ -
85	925	9250 Injuries and Damages	\$ -	\$ -
86	926	9260 Employee Pensions and Benefits	\$ 18,727,237	\$ 19,237,730
87	927	9270 Franchise Requirements	\$ -	\$ -
88	928	9280 Regulatory Commission Expenses	\$ 9,752	\$ 16,181
89	929	9290 Duplicate Charges - Credit	\$ -	\$ -
90	930	9300 General Advertising Expenses	\$ 3,728	\$ 3,418
91	931	9310 Rents	\$ 1,356,290	\$ 1,393,669
92	932	9320 Maintenance of General Plant	\$ 176,517	\$ 161,846
93	933	9330 Miscellaneous General Expenses	\$ 2,565,224	\$ 3,027,484
94				
95	701	7010 General Government Charges	\$ 11,474,145	\$ 13,016,834
96	702	7020 Expenses Transferred from Electric	\$ 4,141,492	\$ 3,944,322
97	703	7030 IDI Utility Charges	\$ 838	\$ 1,130
98	704	7040 Removal Expenses	\$ -	\$ -
99	707	7070 Taxes	\$ -	\$ -
100	781	7810 Stores Expenses	\$ -	\$ -
101	782	7820 Transportation Expenses	\$ 1,256,286	\$ 1,378,129
102	783	7830 Tool and Shop Expenses	\$ (1,032,205)	\$ (1,096,897)
103	788	7880 Insurance	\$ 612,939	\$ 1,072,834
104	790	7900 Non-Operating Expenses	\$ -	\$ -
Customer and Miscellaneous Expense Subtotal			\$ 49,496,701	\$ 39,088,090
Distribution, Customer, Misc. Clearing Subtotal			\$ 67,435,838	\$ 58,727,547
105				
106		Grand Total	\$ 266,839,678	\$ 278,433,527
107				
108		Total Operating Expenses Less Depr. & Public Benefits (For Allocation Purposes)		
109		Difference from Proforma		
110		% Difference from Proforma		
111				
112		Items with Specific Forecast from Budget Expenses		
113	5240	Miscellaneous Power Expenses		
	5320	Maintenance of Misc. Nuclear Plant		
	5460	Intermountain Power (Take or Pay)		
	5470	Fuel Expense		
	5480	Hoover (Take or Pay)		
	5500	Palo Verde Power (Take or Pay)		
	5550	Purchased Power		
	5570	Other Expenses		
	5650	Transmission of Electricity by Others		
		Items with Specific Forecast from Proforma		
	9040	Uncollectibles		



## Operating Expenses

Line No.	Acct. No.	Description	Actual FY 2019/20	Actual FY 2020/21
<b>Generation Budget from Proforma (6120100 - 6120140)</b>				
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -
2				
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ 1,406,247	\$ 684,381
7				
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 235,511	\$ 137,801
10				
11	546	5460 Intermountain Power (Take or Pay)	\$ 35,979,628	\$ 34,485,975
12	547	5470 Fuel Expense	\$ 4,421,590	\$ 5,166,723
13	548	5480 Hoover (Take or Pay)	\$ 508,374	\$ 501,172
14	549	5490 Misc. Other Power Gen	\$ -	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 2,761,711	\$ 2,372,198
16	552	5520 Deseret Power (Take or Pay)	\$ -	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 5,589,093	\$ 5,254,765
18	555	5550 Purchased Power	\$ 98,042,910	\$ 102,260,731
19	556	5560 System Control and Load Dispatching	\$ 4,253,089	\$ 5,009,358
20	557	5570 Other Expenses	\$ 4,341,704	\$ 8,035,233
21	<b>500-557</b>	<b>Production Subtotal</b>	<b>\$ 157,539,856</b>	<b>\$ 163,908,338</b>
22				
23	<b>Transmission Budget from Proforma</b>			
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -
25	561	5610 Load Dispatching	\$ -	\$ -
26	562	5620 Station Expenses	\$ 154,267	\$ 150,052
27	563	5630 Overhead Line Expenses	\$ -	\$ -
28	564	5640 Underground Line Expenses	\$ -	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 56,679,940	\$ 57,758,586
30	566	5660 Miscellaneous Transmission Expenses	\$ 366,948	\$ 220,184
31	567	5670 Rents	\$ -	\$ -
32				
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -
34	569	5690 Maintenance of Structures	\$ -	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 210,809	\$ 223,984
36	571	5710 Maintenance of Overhead Lines	\$ 12,021	\$ 12,042
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 1,406,200	\$ 1,405,306
39	<b>560-576</b>	<b>Transmission Subtotal</b>	<b>\$ 58,830,185</b>	<b>\$ 59,770,154</b>
40				
41	<b>Distribution, Customer, Misc. Clearing Budget From Proforma</b>			
41	580	5800 Operation Maintenance and Engineering	\$ 4,647,270	\$ 4,351,633
42	581	5810 Load Dispatching	\$ 2,734,243	\$ 2,619,584
43	582	5820 Station Expenses	\$ 9,776	\$ 20,012
44	583	5830 Overhead Line Expenses	\$ -	\$ -
45	584	5840 Underground Line Expenses	\$ -	\$ -
46	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -
47	586	5860 Meter Expenses	\$ 86,381	\$ 68,265
48	587	5870 Customer Installation Expenses	\$ 133,761	\$ 196,749
49	588	5880 Miscellaneous Distribution Expenses	\$ 50,542	\$ 60,250
50	589	5890 Rents	\$ -	\$ -
51				
52	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -
53	591	5910 Maintenance of Structures	\$ 60,848	\$ 55,080
54	592	5920 Maintenance of Station Equipment	\$ 838,567	\$ 1,085,659
55	593	5930 Maintenance of Overhead Lines	\$ 4,985,538	\$ 8,844,686
56	594	5940 Maintenance of Underground Lines	\$ 2,465,896	\$ 2,387,820
57	595	5950 Maintenance of Line Transformers	\$ 62,113	\$ 51,576
58	596	5960 Maintenance of Street Light and Signals	\$ 829,205	\$ 1,313,480
59	597	5970 Maintenance of Meters	\$ 254,001	\$ 177,434
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 507,302	\$ 502,532
61	<b>580-598</b>	<b>Distribution Subtotal</b>	<b>\$ 17,665,442</b>	<b>\$ 21,734,758</b>

## Operating Expenses

Line No.	Acct. No.	Description	Actual FY 2019/20	Actual FY 2020/21
62				
63				
64	901	9010 Supervision	\$ 196,398	\$ 252,050
65	902	9020 Meter Reading Expense	\$ 1,242,460	\$ 1,073,989
66	903	9030 Customer Records and Collection Expenses	\$ 5,393,481	\$ 5,503,244
67	904	9040 Uncollectible Accounts	\$ -	\$ -
68	905	9050 Misc. Customer Account Expenses	\$ -	\$ -
69				
70	907	9070 Supervision	\$ -	\$ -
71	908	9080 Customer Assistance Expenses	\$ 386,062	\$ 1,616,598
72	909	9090 Information and Advertising Expenses	\$ 99,771	\$ 20,865
73	910	9100 Misc. Customer Service Expense	\$ -	\$ -
74				
75	911	9110 Supervision	\$ -	\$ -
76	912	9120 Demonstration and Selling Expenses	\$ 224,147	\$ -
77	913	9130 Advertising Expenses	\$ 2,697	\$ 381
78	916	9160 Miscellaneous Sales Expenses	\$ -	\$ -
79				
80	920	9200 Administrative and General Salaries	\$ 12,978,144	\$ 16,530,398
81	921	9210 Office Supplies and Expenses	\$ 613,089	\$ 451,863
82	922	9220 Administrative Expenses Transferred (incl. Utilization Charge for	\$ (24,516,578)	\$ (24,856,031)
83	923	9230 Outside Services Employed	\$ 5,428,858	\$ 5,039,527
84	924	9240 Property Insurance	\$ -	\$ -
85	925	9250 Injuries and Damages	\$ -	\$ -
86	926	9260 Employee Pensions and Benefits	\$ 21,166,703	\$ 20,023,879
87	927	9270 Franchise Requirements	\$ -	\$ -
88	928	9280 Regulatory Commission Expenses	\$ 10,528	\$ -
89	929	9290 Duplicate Charges - Credit	\$ -	\$ -
90	930	9300 General Advertising Expenses	\$ -	\$ -
91	931	9310 Rents	\$ 1,334,341	\$ 1,357,223
92	932	9320 Maintenance of General Plant	\$ 30,868	\$ 127,337
93	933	9330 Miscellaneous General Expenses	\$ 2,928,006	\$ 3,235,604
94				
95	701	7010 General Government Charges	\$ 15,046,108	\$ 13,059,522
96	702	7020 Expenses Transferred from Electric	\$ 3,172,436	\$ 4,268,209
97	703	7030 IDI Utility Charges	\$ 1,126	\$ 134,736
98	704	7040 Removal Expenses	\$ -	\$ -
99	707	7070 Taxes	\$ -	\$ -
100	781	7810 Stores Expenses	\$ -	\$ -
101	782	7820 Transportation Expenses	\$ 1,286,038	\$ 1,387,941
102	783	7830 Tool and Shop Expenses	\$ (1,088,634)	\$ (1,361,058)
103	788	7880 Insurance	\$ 944,610	\$ 877,009
104	790	7900 Non-Operating Expenses	\$ -	\$ -
Customer and Miscellaneous Expense Subtotal			\$ 46,880,657	\$ 48,743,287
Distribution, Customer, Misc. Clearing Subtotal			\$ 64,546,099	\$ 70,478,045
105				
106		Grand Total	\$ 280,916,141	\$ 294,156,537
107				
108		Total Operating Expenses Less Depr. & Public Benefits (For Alloca	\$	293,852,871
109		Difference from Proforma	\$	303,665.82
110		% Difference from Proforma		0.10%
111				
112		Items with Specific Forecast from Budget Expenses		2021
113	5240	Miscellaneous Power Expenses		
	5320	Maintenance of Misc. Nuclear Plant		
	5460	Intermountain Power (Take or Pay)		
	5470	Fuel Expense		
	5480	Hoover (Take or Pay)		
	5500	Palo Verde Power (Take or Pay)		
	5550	Purchased Power		
	5570	Other Expenses		
	5650	Transmission of Electricity by Others		
		Items with Specific Forecast from Proforma		
	9040	Uncollectibles	\$	4,034,000

## Operating Expenses

Line No.	Acct. No.	Description	In Line Allocation	Budget FY 2023
				6.05%
<b>Generation Budget from Proforma (6120100 - 6120140)</b>				<b>\$ 173,826,564</b>
1	500	5000 Operation Supervision and Engineering	0%	\$ -
2				\$ -
3	517	5170 Operation Supervision and Engineering	0%	\$ -
4	518	5180 Nuclear Fuel Expense	0%	\$ -
5	523	5230 Electric Exp - Turbine Generators	0%	\$ -
6	524	5240 Miscellaneous Power Expenses		\$ 371,200
7			0%	\$ -
8	528	5280 Maintenance Supervision and Engineering	0%	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant		\$ 510,000
10			0%	\$ -
11	546	5460 Intermountain Power (Take or Pay)		\$ 32,097,658
12	547	5470 Fuel Expense		\$ 6,589,833
13	548	5480 Hoover (Take or Pay)		\$ 855,730
14	549	5490 Misc. Other Power Gen	0%	\$ -
15	550	5500 Palo Verde Power (Take or Pay)		\$ 4,266,597
16	552	5520 Deseret Power (Take or Pay)	0%	\$ -
17	553	5530 Maint/Generating & Elec Equip	54%	\$ 6,428,541
18	555	5550 Purchased Power		\$ 106,218,036
19	556	5560 System Control and Load Dispatching	46%	\$ 5,550,090
20	557	5570 Other Expenses		\$ 10,938,879
21	<b>500-557</b>	<b>Production Subtotal</b>	<b>100%</b>	<b>\$ 173,826,564</b>
22				\$ -
23	<b>Transmission Budget from Proforma</b>			<b>\$ 66,415,166</b>
24	560	5600 Operation Supervision and Engineering	0%	\$ -
25	561	5610 Load Dispatching	0%	\$ -
26	562	5620 Station Expenses	6%	\$ 7,026
27	563	5630 Overhead Line Expenses	0%	\$ -
28	564	5640 Underground Line Expenses	0%	\$ -
29	565	5650 Transmission of Electricity by Others		\$ 66,306,844
30	566	5660 Miscellaneous Transmission Expenses	17%	\$ 18,015
31	567	5670 Rents	0%	\$ -
32			0%	\$ -
33	568	5680 Maintenance Supervision and Engineering	0%	\$ -
34	569	5690 Maintenance of Structures	0%	\$ -
35	570	5700 Maintenance of Station Equipment	10%	\$ 11,202
36	571	5710 Maintenance of Overhead Lines	0%	\$ 331
37	572	5720 Maintenance of Underground Lines	0%	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	66%	\$ 71,748
39	<b>560-576</b>	<b>Transmission Subtotal</b>	<b>100%</b>	<b>\$ 66,415,166</b>
40				\$ -
41	<b>Distribution, Customer, Misc. Clearing Budget From Proforma</b>			<b>\$ 30,177,015</b>
41	580	5800 Operation Maintenance and Engineering	22%	\$ 6,758,701
42	581	5810 Load Dispatching	14%	\$ 4,220,784
43	582	5820 Station Expenses	0%	\$ 25,523
44	583	5830 Overhead Line Expenses	0%	\$ 119
45	584	5840 Underground Line Expenses	0%	\$ 6,052
46	585	5850 Street Lighting and Signal Expenses	0%	\$ -
47	586	5860 Meter Expenses	0%	\$ 141,589
48	587	5870 Customer Installation Expenses	1%	\$ 179,394
49	588	5880 Miscellaneous Distribution Expenses	0%	\$ 117,640
50	589	5890 Rents	0%	\$ -
51			0%	\$ -
52	590	5900 Maintenance Supervision and Engineering	0%	\$ -
53	591	5910 Maintenance of Structures	0%	\$ 90,362
54	592	5920 Maintenance of Station Equipment	5%	\$ 1,637,972
55	593	5930 Maintenance of Overhead Lines	34%	\$ 10,127,033
56	594	5940 Maintenance of Underground Lines	12%	\$ 3,771,271
57	595	5950 Maintenance of Line Transformers	0%	\$ 103,493
58	596	5960 Maintenance of Street Light and Signals	5%	\$ 1,607,759
59	597	5970 Maintenance of Meters	2%	\$ 463,673
60	598	5980 Maintenance of Misc. Distribution Equipment	3%	\$ 925,649
61	<b>580-598</b>	<b>Distribution Subtotal</b>	<b>100%</b>	<b>\$ 30,177,015</b>

## Operating Expenses

Line No.	Acct. No.	Description	In Line Allocation	Budget FY 2023
62				\$ -
63				\$ 63,553,075
64	901	9010 Supervision	0%	\$ 276,617
65	902	9020 Meter Reading Expense	2%	\$ 1,542,488
66	903	9030 Customer Records and Collection Expenses	13%	\$ 7,948,871
67	904	9040 Uncollectible Accounts		\$ 1,081,627
68	905	9050 Misc. Customer Account Expenses	0%	\$ -
69				\$ -
70	907	9070 Supervision	0%	\$ -
71	908	9080 Customer Assistance Expenses	2%	\$ 1,205,323
72	909	9090 Information and Advertising Expenses	0%	\$ 237,602
73	910	9100 Misc. Customer Service Expense	0%	\$ -
74			0%	\$ -
75	911	9110 Supervision	0%	\$ -
76	912	9120 Demonstration and Selling Expenses	0%	\$ 271,084
77	913	9130 Advertising Expenses	0%	\$ 3,360
78	916	9160 Miscellaneous Sales Expenses	0%	\$ -
79			0%	\$ -
80	920	9200 Administrative and General Salaries	29%	\$ 18,091,643
81	921	9210 Office Supplies and Expenses	1%	\$ 816,401
82	922	9220 Administrative Expenses Transferred (incl. Utilitization Charge for	-52%	\$ (32,400,734)
83	923	9230 Outside Services Employed	11%	\$ 7,032,388
84	924	9240 Property Insurance	0%	\$ -
85	925	9250 Injuries and Damages	0%	\$ -
86	926	9260 Employee Pensions and Benefits	43%	\$ 26,844,339
87	927	9270 Franchise Requirements	0%	\$ -
88	928	9280 Regulatory Commission Expenses	0%	\$ 12,365
89	929	9290 Duplicate Charges - Credit	0%	\$ -
90	930	9300 General Advertising Expenses	0%	\$ 2,424
91	931	9310 Rents	3%	\$ 1,845,406
92	932	9320 Maintenance of General Plant	0%	\$ 168,403
93	933	9330 Miscellaneous General Expenses	6%	\$ 3,986,967
94			0%	\$ -
95	701	7010 General Government Charges	29%	\$ 17,837,299
96	702	7020 Expenses Transferred from Electric	8%	\$ 5,265,551
97	703	7030 IDI Utility Charges	0%	\$ 46,743
98	704	7040 Removal Expenses	0%	\$ -
99	707	7070 Taxes	0%	\$ -
100	781	7810 Stores Expenses	0%	\$ -
101	782	7820 Transportation Expenses	3%	\$ 1,800,257
102	783	7830 Tool and Shop Expenses	-2%	\$ (1,552,824)
103	788	7880 Insurance	2%	\$ 1,189,476
104	790	7900 Non-Operating Expenses	0%	\$ -
		<b>Customer and Miscellaneous Expense Subtotal</b>	<b>100%</b>	<b>\$ 63,553,075</b>
				\$ -
		<b>Distribution, Customer, Misc. Clearing Subtotal</b>		<b>\$ 93,730,090</b>
105				
106		<b>Grand Total</b>		<b>\$ 333,971,820</b>
107				
108		<b>Total Operating Expenses Less Depr. &amp; Public Benefits (For Alloca</b>		<b>\$ 306,944,341</b>
109		<b>Difference from Proforma</b>		<b>\$ 27,027,479.42</b>
110		<b>% Difference from Proforma</b>		<b>8.81%</b>
111				
112		<b>Items with Specific Forecast from Budget Expenses</b>	<b>2022</b>	<b>2023</b>
113	5240	Miscellaneous Power Expenses	\$	371,200
	5320	Maintenance of Misc. Nuclear Plant	\$	510,000
	5460	Intermountain Power (Take or Pay)	\$	32,097,658
	5470	Fuel Expense	\$	6,589,833
	5480	Hoover (Take or Pay)	\$	855,730
	5500	Palo Verde Power (Take or Pay)	\$	4,266,597
	5550	Purchased Power	\$	106,218,036
	5570	Other Expenses	\$	10,938,879
	5650	Transmission of Electricity by Others	\$	66,306,844
		<b>Items with Specific Forecast from Proforma</b>		
	9040	Uncollectibles	\$ 1,863,119	\$ 1,081,627

## Operating Expenses

Line No.	Acct. No.	Description	Budget 2024	Budget 2025
			-1.87%	-0.84%
<b>Generation Budget from Proforma (6120100 - 6120140)</b>			<b>\$ 170,578,635</b>	<b>\$ 169,137,658</b>
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -
2			\$ -	\$ -
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ 321,200	\$ 321,200
7			\$ -	\$ -
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 520,200	\$ 530,604
10			\$ -	\$ -
11	546	5460 Intermountain Power (Take or Pay)	\$ 24,584,157	\$ 30,989,306
12	547	5470 Fuel Expense	\$ 6,164,926	\$ 6,378,298
13	548	5480 Hoover (Take or Pay)	\$ 886,044	\$ 908,676
14	549	5490 Misc. Other Power Gen	\$ -	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 4,489,435	\$ 4,608,189
16	552	5520 Deseret Power (Take or Pay)	\$ -	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 5,792,356	\$ 6,021,729
18	555	5550 Purchased Power	\$ 112,785,454	\$ 103,821,976
19	556	5560 System Control and Load Dispatching	\$ 5,000,838	\$ 5,198,867
20	557	5570 Other Expenses	\$ 10,034,025	\$ 10,358,813
21	<b>500-557</b>	<b>Production Subtotal</b>	<b>\$ 170,578,635</b>	<b>\$ 169,137,658</b>
22			\$ -	\$ -
23	<b>Transmission Budget from Proforma</b>		<b>\$ 64,651,407</b>	<b>\$ 66,913,168</b>
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -
25	561	5610 Load Dispatching	\$ -	\$ -
26	562	5620 Station Expenses	\$ 4,383	\$ 3,291
27	563	5630 Overhead Line Expenses	\$ -	\$ -
28	564	5640 Underground Line Expenses	\$ -	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 64,583,834	\$ 66,862,425
30	566	5660 Miscellaneous Transmission Expenses	\$ 11,238	\$ 8,439
31	567	5670 Rents	\$ -	\$ -
32			\$ -	\$ -
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -
34	569	5690 Maintenance of Structures	\$ -	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 6,988	\$ 5,248
36	571	5710 Maintenance of Overhead Lines	\$ 207	\$ 155
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 44,757	\$ 33,610
39	<b>560-576</b>	<b>Transmission Subtotal</b>	<b>\$ 64,651,407</b>	<b>\$ 66,913,168</b>
40			\$ -	\$ -
<b>Distribution, Customer, Misc. Clearing Budget From Proforma</b>			<b>\$ 31,613,144</b>	<b>\$ 31,880,494</b>
41	580	5800 Operation Maintenance and Engineering	\$ 7,080,349	\$ 7,140,227
42	581	5810 Load Dispatching	\$ 4,421,651	\$ 4,459,045
43	582	5820 Station Expenses	\$ 26,737	\$ 26,963
44	583	5830 Overhead Line Expenses	\$ 125	\$ 126
45	584	5840 Underground Line Expenses	\$ 6,340	\$ 6,393
46	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -
47	586	5860 Meter Expenses	\$ 148,327	\$ 149,582
48	587	5870 Customer Installation Expenses	\$ 187,932	\$ 189,521
49	588	5880 Miscellaneous Distribution Expenses	\$ 123,239	\$ 124,281
50	589	5890 Rents	\$ -	\$ -
51			\$ -	\$ -
52	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -
53	591	5910 Maintenance of Structures	\$ 94,662	\$ 95,462
54	592	5920 Maintenance of Station Equipment	\$ 1,715,924	\$ 1,730,435
55	593	5930 Maintenance of Overhead Lines	\$ 10,608,980	\$ 10,698,700
56	594	5940 Maintenance of Underground Lines	\$ 3,950,747	\$ 3,984,158
57	595	5950 Maintenance of Line Transformers	\$ 108,418	\$ 109,335
58	596	5960 Maintenance of Street Light and Signals	\$ 1,684,273	\$ 1,698,517
59	597	5970 Maintenance of Meters	\$ 485,739	\$ 489,847
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 969,701	\$ 977,902
61	<b>580-598</b>	<b>Distribution Subtotal</b>	<b>\$ 31,613,144</b>	<b>\$ 31,880,494</b>

## Operating Expenses

Line No.	Acct. No.	Description	Budget 2024	Budget 2025
62			\$ -	\$ -
63			\$ 64,249,461	\$ 62,055,451
64	901	9010 Supervision	\$ 1,325,411	\$ 1,360,145
65	902	9020 Meter Reading Expense	\$ 7,390,838	\$ 7,584,526
66	903	9030 Customer Records and Collection Expenses	\$ 38,087,058	\$ 39,085,187
67	904	9040 Uncollectible Accounts	\$ 1,086,028	\$ 1,166,451
68	905	9050 Misc. Customer Account Expenses	\$ -	\$ -
69			\$ -	\$ -
70	907	9070 Supervision	\$ -	\$ -
71	908	9080 Customer Assistance Expenses	\$ 5,775,311	\$ 5,926,662
72	909	9090 Information and Advertising Expenses	\$ 1,138,474	\$ 1,168,309
73	910	9100 Misc. Customer Service Expense	\$ -	\$ -
74			\$ -	\$ -
75	911	9110 Supervision	\$ -	\$ -
76	912	9120 Demonstration and Selling Expenses	\$ 1,298,900	\$ 1,332,939
77	913	9130 Advertising Expenses	\$ 16,097	\$ 16,519
78	916	9160 Miscellaneous Sales Expenses	\$ -	\$ -
79			\$ -	\$ -
80	920	9200 Administrative and General Salaries	\$ 86,686,209	\$ 88,957,953
81	921	9210 Office Supplies and Expenses	\$ 3,911,792	\$ 4,014,306
82	922	9220 Administrative Expenses Transferred (incl. Utilization Charge for	\$ (155,248,297)	\$ (159,316,815)
83	923	9230 Outside Services Employed	\$ 33,695,727	\$ 34,578,775
84	924	9240 Property Insurance	\$ -	\$ -
85	925	9250 Injuries and Damages	\$ -	\$ -
86	926	9260 Employee Pensions and Benefits	\$ 128,624,799	\$ 131,995,608
87	927	9270 Franchise Requirements	\$ -	\$ -
88	928	9280 Regulatory Commission Expenses	\$ 59,248	\$ 60,801
89	929	9290 Duplicate Charges - Credit	\$ -	\$ -
90	930	9300 General Advertising Expenses	\$ 11,613	\$ 11,917
91	931	9310 Rents	\$ 8,842,271	\$ 9,073,996
92	932	9320 Maintenance of General Plant	\$ 806,905	\$ 828,051
93	933	9330 Miscellaneous General Expenses	\$ 19,103,576	\$ 19,604,215
94			\$ -	\$ -
95	701	7010 General Government Charges	\$ 85,467,515	\$ 87,707,321
96	702	7020 Expenses Transferred from Electric	\$ 25,229,915	\$ 25,891,103
97	703	7030 IDI Utility Charges	\$ 223,969	\$ 229,839
98	704	7040 Removal Expenses	\$ -	\$ -
99	707	7070 Taxes	\$ -	\$ -
100	781	7810 Stores Expenses	\$ -	\$ -
101	782	7820 Transportation Expenses	\$ 8,625,942	\$ 8,851,998
102	783	7830 Tool and Shop Expenses	\$ (7,440,367)	\$ (7,635,353)
103	788	7880 Insurance	\$ 5,699,381	\$ 5,848,742
104	790	7900 Non-Operating Expenses	\$ -	\$ -
		<b>Customer and Miscellaneous Expense Subtotal</b>	<b>\$ 300,418,314</b>	<b>\$ 308,343,196</b>
			<b>\$ 236,168,853</b>	<b>\$ 246,287,745</b>
		<b>Distribution, Customer, Misc. Clearing Subtotal</b>	<b>\$ 332,031,458</b>	<b>\$ 340,223,690</b>
105				
106		<b>Grand Total</b>	<b>\$ 567,261,501</b>	<b>\$ 576,274,516</b>
107				
108		<b>Total Operating Expenses Less Depr. &amp; Public Benefits (For Alloca</b>	<b>\$ 299,332,286</b>	<b>\$ 307,176,745</b>
109		<b>Difference from Proforma</b>	<b>\$ 267,929,214.35</b>	<b>\$ 269,097,771.11</b>
110		<b>% Difference from Proforma</b>	<b>89.51%</b>	<b>87.60%</b>
111				
112		<b>Items with Specific Forecast from Budget Expenses</b>	<b>2024</b>	<b>2025</b>
113	5240	Miscellaneous Power Expenses	\$ 321,200	\$ 321,200
	5320	Maintenance of Misc. Nuclear Plant	\$ 520,200	\$ 530,604
	5460	Intermountain Power (Take or Pay)	\$ 24,584,157	\$ 30,989,306
	5470	Fuel Expense	\$ 6,164,926	\$ 6,378,298
	5480	Hoover (Take or Pay)	\$ 886,044	\$ 908,676
	5500	Palo Verde Power (Take or Pay)	\$ 4,489,435	\$ 4,608,189
	5550	Purchased Power	\$ 112,785,454	\$ 103,821,976
	5570	Other Expenses	\$ 10,034,025	\$ 10,358,813
	5650	Transmission of Electricity by Others	\$ 64,583,834	\$ 66,862,425
		<b>Items with Specific Forecast from Proforma</b>		
	9040	Uncollectibles	\$ 1,086,028	\$ 1,166,451

## Operating Expenses

Line No.	Acct. No.	Description	Budget 2026	Budget 2027
			7.66%	1.17%
		<b>Generation Budget from Proforma (6120100 - 6120140)</b>	<b>\$ 182,101,422</b>	<b>\$ 184,240,857</b>
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -
2			\$ -	\$ -
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ 321,200	\$ 321,200
7			\$ -	\$ -
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 541,216	\$ 552,040
10			\$ -	\$ -
11	546	5460 Intermountain Power (Take or Pay)	\$ -	\$ -
12	547	5470 Fuel Expense	\$ 28,129,910	\$ 27,822,675
13	548	5480 Hoover (Take or Pay)	\$ 945,737	\$ 950,539
14	549	5490 Misc. Other Power Gen	\$ -	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 4,728,762	\$ 4,850,299
16	552	5520 Deseret Power (Take or Pay)	\$ -	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 5,892,181	\$ 6,282,688
18	555	5550 Purchased Power	\$ 120,828,522	\$ 123,245,098
19	556	5560 System Control and Load Dispatching	\$ 5,087,022	\$ 5,424,167
20	557	5570 Other Expenses	\$ 15,626,871	\$ 14,792,150
21	<b>500-557</b>	<b>Production Subtotal</b>	<b>\$ 182,101,422</b>	<b>\$ 184,240,857</b>
22			\$ -	\$ -
23		<b>Transmission Budget from Proforma</b>	<b>\$ 69,136,912</b>	<b>\$ 71,613,277</b>
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -
25	561	5610 Load Dispatching	\$ -	\$ -
26	562	5620 Station Expenses	\$ 2,769	\$ 1,948
27	563	5630 Overhead Line Expenses	\$ -	\$ -
28	564	5640 Underground Line Expenses	\$ -	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 69,094,223	\$ 71,583,238
30	566	5660 Miscellaneous Transmission Expenses	\$ 7,100	\$ 4,996
31	567	5670 Rents	\$ -	\$ -
32			\$ -	\$ -
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -
34	569	5690 Maintenance of Structures	\$ -	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 4,415	\$ 3,107
36	571	5710 Maintenance of Overhead Lines	\$ 131	\$ 92
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 28,275	\$ 19,897
39	<b>560-576</b>	<b>Transmission Subtotal</b>	<b>\$ 69,136,912</b>	<b>\$ 71,613,277</b>
40			\$ -	\$ -
		<b>Distribution, Customer, Misc. Clearing Budget From Proforma</b>	<b>\$ 32,538,424</b>	<b>\$ 33,228,914</b>
41	580	5800 Operation Maintenance and Engineering	\$ 7,287,583	\$ 7,442,231
42	581	5810 Load Dispatching	\$ 4,551,068	\$ 4,647,645
43	582	5820 Station Expenses	\$ 27,520	\$ 28,104
44	583	5830 Overhead Line Expenses	\$ 129	\$ 131
45	584	5840 Underground Line Expenses	\$ 6,525	\$ 6,664
46	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -
47	586	5860 Meter Expenses	\$ 152,669	\$ 155,908
48	587	5870 Customer Installation Expenses	\$ 193,432	\$ 197,537
49	588	5880 Miscellaneous Distribution Expenses	\$ 126,846	\$ 129,538
50	589	5890 Rents	\$ -	\$ -
51			\$ -	\$ -
52	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -
53	591	5910 Maintenance of Structures	\$ 97,433	\$ 99,500
54	592	5920 Maintenance of Station Equipment	\$ 1,766,147	\$ 1,803,626
55	593	5930 Maintenance of Overhead Lines	\$ 10,919,493	\$ 11,151,213
56	594	5940 Maintenance of Underground Lines	\$ 4,066,380	\$ 4,152,672
57	595	5950 Maintenance of Line Transformers	\$ 111,591	\$ 113,959
58	596	5960 Maintenance of Street Light and Signals	\$ 1,733,570	\$ 1,770,357
59	597	5970 Maintenance of Meters	\$ 499,956	\$ 510,566
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 998,083	\$ 1,019,263
61	<b>580-598</b>	<b>Distribution Subtotal</b>	<b>\$ 32,538,424</b>	<b>\$ 33,228,914</b>

## Operating Expenses

Line No.	Acct. No.	Description	Budget 2026	Budget 2027
62			\$ -	\$ -
63			\$ 63,155,150	\$ 64,418,253
64	901	9010 Supervision	\$ 1,439,472	\$ 1,468,942
65	902	9020 Meter Reading Expense	\$ 8,026,873	\$ 8,191,204
66	903	9030 Customer Records and Collection Expenses	\$ 41,364,725	\$ 42,211,568
67	904	9040 Uncollectible Accounts	\$ 1,255,773	\$ 1,325,497
68	905	9050 Misc. Customer Account Expenses	\$ -	\$ -
69			\$ -	\$ -
70	907	9070 Supervision	\$ -	\$ -
71	908	9080 Customer Assistance Expenses	\$ 6,272,318	\$ 6,400,729
72	909	9090 Information and Advertising Expenses	\$ 1,236,448	\$ 1,261,761
73	910	9100 Misc. Customer Service Expense	\$ -	\$ -
74			\$ -	\$ -
75	911	9110 Supervision	\$ -	\$ -
76	912	9120 Demonstration and Selling Expenses	\$ 1,410,679	\$ 1,439,560
77	913	9130 Advertising Expenses	\$ 17,483	\$ 17,841
78	916	9160 Miscellaneous Sales Expenses	\$ -	\$ -
79			\$ -	\$ -
80	920	9200 Administrative and General Salaries	\$ 94,146,185	\$ 96,073,602
81	921	9210 Office Supplies and Expenses	\$ 4,248,430	\$ 4,335,406
82	922	9220 Administrative Expenses Transferred (incl. Utilization Charge for	\$ (168,608,536)	\$ (172,060,391)
83	923	9230 Outside Services Employed	\$ 36,595,488	\$ 37,344,693
84	924	9240 Property Insurance	\$ -	\$ -
85	925	9250 Injuries and Damages	\$ -	\$ -
86	926	9260 Employee Pensions and Benefits	\$ 139,693,894	\$ 142,553,791
87	927	9270 Franchise Requirements	\$ -	\$ -
88	928	9280 Regulatory Commission Expenses	\$ 64,347	\$ 65,664
89	929	9290 Duplicate Charges - Credit	\$ -	\$ -
90	930	9300 General Advertising Expenses	\$ 12,612	\$ 12,870
91	931	9310 Rents	\$ 9,603,212	\$ 9,799,815
92	932	9320 Maintenance of General Plant	\$ 876,345	\$ 894,286
93	933	9330 Miscellaneous General Expenses	\$ 20,747,577	\$ 21,172,334
94			\$ -	\$ -
95	701	7010 General Government Charges	\$ 92,822,613	\$ 94,722,933
96	702	7020 Expenses Transferred from Electric	\$ 27,401,132	\$ 27,962,104
97	703	7030 IDI Utility Charges	\$ 243,243	\$ 248,223
98	704	7040 Removal Expenses	\$ -	\$ -
99	707	7070 Taxes	\$ -	\$ -
100	781	7810 Stores Expenses	\$ -	\$ -
101	782	7820 Transportation Expenses	\$ 9,368,267	\$ 9,560,060
102	783	7830 Tool and Shop Expenses	\$ (8,080,664)	\$ (8,246,096)
103	788	7880 Insurance	\$ 6,189,854	\$ 6,316,576
104	790	7900 Non-Operating Expenses	\$ -	\$ -
		<b>Customer and Miscellaneous Expense Subtotal</b>	<b>\$ 326,347,770</b>	<b>\$ 333,072,970</b>
			<b>\$ 263,192,620</b>	<b>\$ 268,654,717</b>
		<b>Distribution, Customer, Misc. Clearing Subtotal</b>	<b>\$ 358,886,194</b>	<b>\$ 366,301,884</b>
105				
106		<b>Grand Total</b>	<b>\$ 610,124,528</b>	<b>\$ 622,156,019</b>
107				
108		<b>Total Operating Expenses Less Depr. &amp; Public Benefits (For Alloca</b>	<b>\$ 325,091,996</b>	<b>\$ 331,747,474</b>
109		<b>Difference from Proforma</b>	<b>\$ 285,032,531.47</b>	<b>\$ 290,408,545.04</b>
110		<b>% Difference from Proforma</b>	<b>87.68%</b>	<b>87.54%</b>
111				
112		<b>Items with Specific Forecast from Budget Expenses</b>	<b>2026</b>	<b>2027</b>
113	5240	Miscellaneous Power Expenses	\$ 321,200	\$ 321,200
	5320	Maintenance of Misc. Nuclear Plant	\$ 541,216	\$ 552,040
	5460	Intermountain Power (Take or Pay)	\$ -	\$ -
	5470	Fuel Expense	\$ 28,129,910	\$ 27,822,675
	5480	Hoover (Take or Pay)	\$ 945,737	\$ 950,539
	5500	Palo Verde Power (Take or Pay)	\$ 4,728,762	\$ 4,850,299
	5550	Purchased Power	\$ 120,828,522	\$ 123,245,098
	5570	Other Expenses	\$ 15,626,871	\$ 14,792,150
	5650	Transmission of Electricity by Others	\$ 69,094,223	\$ 71,583,238
		<b>Items with Specific Forecast from Proforma</b>		
	9040	Uncollectibles	\$ 1,255,773	\$ 1,325,497



## Operating Expenses

Line No.	Acct. No.	Description	Trended 2028	Test Year 2024-2028
			0.78%	
<b>Generation Budget from Proforma (6120100 - 6120140)</b>			<b>\$ 185,682,439</b>	
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -
2			\$ -	\$ -
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ 321,200	\$ 321,200
7			\$ -	\$ -
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 563,081	\$ 541,428
10			\$ -	\$ -
11	546	5460 Intermountain Power (Take or Pay)	\$ -	\$ 11,114,693
12	547	5470 Fuel Expense	\$ 6,232,705	\$ 14,945,703
13	548	5480 Hoover (Take or Pay)	\$ 943,839	\$ 926,967
14	549	5490 Misc. Other Power Gen	\$ -	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 4,975,215	\$ 4,730,380
16	552	5520 Deseret Power (Take or Pay)	\$ -	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 2,701,522	\$ 5,338,095
18	555	5550 Purchased Power	\$ 149,390,728	\$ 122,014,355
19	556	5560 System Control and Load Dispatching	\$ 2,332,362	\$ 4,608,651
20	557	5570 Other Expenses	\$ 18,221,788	\$ 13,806,729
21	<b>500-557</b>	<b>Production Subtotal</b>	<b>\$ 185,682,439</b>	<b>\$ 178,348,202</b>
22			\$ -	
23	<b>Transmission Budget from Proforma</b>		<b>\$ 72,210,504</b>	
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -
25	561	5610 Load Dispatching	\$ -	\$ -
26	562	5620 Station Expenses	\$ 1,541,670	\$ 310,812
27	563	5630 Overhead Line Expenses	\$ -	\$ -
28	564	5640 Underground Line Expenses	\$ -	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 48,440,970	\$ 64,112,938
30	566	5660 Miscellaneous Transmission Expenses	\$ 3,953,110	\$ 796,977
31	567	5670 Rents	\$ -	\$ -
32			\$ -	\$ -
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -
34	569	5690 Maintenance of Structures	\$ -	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 2,458,166	\$ 495,585
36	571	5710 Maintenance of Overhead Lines	\$ 72,732	\$ 14,663
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 15,743,855	\$ 3,174,079
39	<b>560-576</b>	<b>Transmission Subtotal</b>	<b>\$ 72,210,504</b>	<b>\$ 68,905,054</b>
40			\$ -	
41	<b>Distribution, Customer, Misc. Clearing Budget From Proforma</b>		<b>\$ 33,996,322</b>	
41	580	5800 Operation Maintenance and Engineering	\$ 7,614,106	\$ 7,312,899
42	581	5810 Load Dispatching	\$ 4,754,980	\$ 4,566,878
43	582	5820 Station Expenses	\$ 28,753	\$ 27,615
44	583	5830 Overhead Line Expenses	\$ 134	\$ 129
45	584	5840 Underground Line Expenses	\$ 6,818	\$ 6,548
46	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -
47	586	5860 Meter Expenses	\$ 159,509	\$ 153,199
48	587	5870 Customer Installation Expenses	\$ 202,099	\$ 194,104
49	588	5880 Miscellaneous Distribution Expenses	\$ 132,529	\$ 127,287
50	589	5890 Rents	\$ -	\$ -
51			\$ -	\$ -
52	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -
53	591	5910 Maintenance of Structures	\$ 101,798	\$ 97,771
54	592	5920 Maintenance of Station Equipment	\$ 1,845,280	\$ 1,772,282
55	593	5930 Maintenance of Overhead Lines	\$ 11,408,745	\$ 10,957,426
56	594	5940 Maintenance of Underground Lines	\$ 4,248,576	\$ 4,080,507
57	595	5950 Maintenance of Line Transformers	\$ 116,591	\$ 111,979
58	596	5960 Maintenance of Street Light and Signals	\$ 1,811,243	\$ 1,739,592
59	597	5970 Maintenance of Meters	\$ 522,357	\$ 501,693
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 1,042,802	\$ 1,001,550
61	<b>580-598</b>	<b>Distribution Subtotal</b>	<b>\$ 33,996,322</b>	<b>\$ 32,651,460</b>

## Operating Expenses

Line No.	Acct. No.	Description	Trended 2028	Test Year 2024-2028
62			\$ -	
63			\$ 64,069,409	
64	901	9010 Supervision	\$ 1,411,844	\$ 1,401,163
65	902	9020 Meter Reading Expense	\$ 7,872,809	\$ 7,813,250
66	903	9030 Customer Records and Collection Expenses	\$ 40,570,788	\$ 40,263,865
67	904	9040 Uncollectible Accounts	\$ 1,368,451	\$ 1,240,440
68	905	9050 Misc. Customer Account Expenses	\$ -	\$ -
69			\$ -	\$ -
70	907	9070 Supervision	\$ -	\$ -
71	908	9080 Customer Assistance Expenses	\$ 6,151,930	\$ 6,105,390
72	909	9090 Information and Advertising Expenses	\$ 1,212,716	\$ 1,203,541
73	910	9100 Misc. Customer Service Expense	\$ -	\$ -
74			\$ -	\$ -
75	911	9110 Supervision	\$ -	\$ -
76	912	9120 Demonstration and Selling Expenses	\$ 1,383,603	\$ 1,373,136
77	913	9130 Advertising Expenses	\$ 17,147	\$ 17,017
78	916	9160 Miscellaneous Sales Expenses	\$ -	\$ -
79			\$ -	\$ -
80	920	9200 Administrative and General Salaries	\$ 92,339,182	\$ 91,640,626
81	921	9210 Office Supplies and Expenses	\$ 4,166,887	\$ 4,135,364
82	922	9220 Administrative Expenses Transferred (incl. Utilization Charge for	\$ (165,372,334)	\$ (164,121,275)
83	923	9230 Outside Services Employed	\$ 35,893,090	\$ 35,621,555
84	924	9240 Property Insurance	\$ -	\$ -
85	925	9250 Injuries and Damages	\$ -	\$ -
86	926	9260 Employee Pensions and Benefits	\$ 137,012,667	\$ 135,976,152
87	927	9270 Franchise Requirements	\$ -	\$ -
88	928	9280 Regulatory Commission Expenses	\$ 63,112	\$ 62,634
89	929	9290 Duplicate Charges - Credit	\$ -	\$ -
90	930	9300 General Advertising Expenses	\$ 12,370	\$ 12,276
91	931	9310 Rents	\$ 9,418,892	\$ 9,347,637
92	932	9320 Maintenance of General Plant	\$ 859,525	\$ 853,022
93	933	9330 Miscellaneous General Expenses	\$ 20,349,357	\$ 20,195,412
94			\$ -	\$ -
95	701	7010 General Government Charges	\$ 91,041,014	\$ 90,352,279
96	702	7020 Expenses Transferred from Electric	\$ 26,875,206	\$ 26,671,892
97	703	7030 IDI Utility Charges	\$ 238,575	\$ 236,770
98	704	7040 Removal Expenses	\$ -	\$ -
99	707	7070 Taxes	\$ -	\$ -
100	781	7810 Stores Expenses	\$ -	\$ -
101	782	7820 Transportation Expenses	\$ 9,188,456	\$ 9,118,945
102	783	7830 Tool and Shop Expenses	\$ (7,925,567)	\$ (7,865,609)
103	788	7880 Insurance	\$ 6,071,048	\$ 6,025,120
104	790	7900 Non-Operating Expenses	\$ -	\$ -
		<b>Customer and Miscellaneous Expense Subtotal</b>	<b>\$ 320,220,767</b>	<b>\$ 317,680,603</b>
			<b>\$ 256,151,358</b>	
		<b>Distribution, Customer, Misc. Clearing Subtotal</b>	<b>\$ 354,217,089</b>	<b>\$ 350,332,063</b>
105				
106		<b>Grand Total</b>	<b>\$ 612,110,032</b>	<b>\$ 597,585,319</b>
107				
108		<b>Total Operating Expenses Less Depr. &amp; Public Benefits (For Alloca</b>	<b>\$ 318,852,316</b>	<b>\$ 325,505,552</b>
109		<b>Difference from Proforma</b>	<b>\$ 293,257,716.18</b>	<b>\$ 272,079,767.12</b>
110		<b>% Difference from Proforma</b>	<b>91.97%</b>	<b>83.59%</b>
111				
112		<b>Items with Specific Forecast from Budget Expenses</b>	<b>2028</b>	
113	5240	Miscellaneous Power Expenses	\$ 321,200	
	5320	Maintenance of Misc. Nuclear Plant	\$ 563,081	
	5460	Intermountain Power (Take or Pay)	\$ -	
	5470	Fuel Expense	\$ 6,232,705	
	5480	Hoover (Take or Pay)	\$ 943,839	
	5500	Palo Verde Power (Take or Pay)	\$ 4,975,215	
	5550	Purchased Power	\$ 149,390,728	
	5570	Other Expenses	\$ 18,221,788	
	5650	Transmission of Electricity by Others	\$ 48,440,970	
		<b>Items with Specific Forecast from Proforma</b>		
	9040	Uncollectibles	\$ 1,368,451	

## Operating Expenses

Line No.	Acct. No.	Description	Test Year Adjustment
<b>Generation Budget from Proforma (6120100 - 6120140)</b>			
1	500	5000 Operation Supervision and Engineering	\$ -
2			
3	517	5170 Operation Supervision and Engineering	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ (363,181)
7			
8	528	5280 Maintenance Supervision and Engineering	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 403,628
10			
11	546	5460 Intermountain Power (Take or Pay)	\$ (23,371,282)
12	547	5470 Fuel Expense	\$ 9,778,979
13	548	5480 Hoover (Take or Pay)	\$ 425,795
14	549	5490 Misc. Other Power Gen	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 2,358,182
16	552	5520 Deseret Power (Take or Pay)	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 83,330
18	555	5550 Purchased Power	\$ 19,753,624
19	556	5560 System Control and Load Dispatching	\$ (400,707)
20	557	5570 Other Expenses	\$ 5,771,497
21	<b>500-557</b>	<b>Production Subtotal</b>	<b>\$ 14,439,864</b>
22			
23	<b>Transmission Budget from Proforma</b>		
24	560	5600 Operation Supervision and Engineering	\$ -
25	561	5610 Load Dispatching	\$ -
26	562	5620 Station Expenses	\$ 160,760
27	563	5630 Overhead Line Expenses	\$ -
28	564	5640 Underground Line Expenses	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 6,354,352
30	566	5660 Miscellaneous Transmission Expenses	\$ 576,793
31	567	5670 Rents	\$ -
32			
33	568	5680 Maintenance Supervision and Engineering	\$ -
34	569	5690 Maintenance of Structures	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 271,600
36	571	5710 Maintenance of Overhead Lines	\$ 2,622
37	572	5720 Maintenance of Underground Lines	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 1,768,773
39	<b>560-576</b>	<b>Transmission Subtotal</b>	<b>\$ 9,134,900</b>
40			
41	<b>Distribution, Customer, Misc. Clearing Budget From Proforma</b>		
41	580	5800 Operation Maintenance and Engineering	\$ 2,961,266
42	581	5810 Load Dispatching	\$ 1,947,294
43	582	5820 Station Expenses	\$ 7,603
44	583	5830 Overhead Line Expenses	\$ 129
45	584	5840 Underground Line Expenses	\$ 6,548
46	585	5850 Street Lighting and Signal Expenses	\$ -
47	586	5860 Meter Expenses	\$ 84,934
48	587	5870 Customer Installation Expenses	\$ (2,645)
49	588	5880 Miscellaneous Distribution Expenses	\$ 67,037
50	589	5890 Rents	\$ -
51			
52	590	5900 Maintenance Supervision and Engineering	\$ -
53	591	5910 Maintenance of Structures	\$ 42,691
54	592	5920 Maintenance of Station Equipment	\$ 686,624
55	593	5930 Maintenance of Overhead Lines	\$ 2,112,741
56	594	5940 Maintenance of Underground Lines	\$ 1,692,686
57	595	5950 Maintenance of Line Transformers	\$ 60,403
58	596	5960 Maintenance of Street Light and Signals	\$ 426,112
59	597	5970 Maintenance of Meters	\$ 324,259
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 499,018
61	<b>580-598</b>	<b>Distribution Subtotal</b>	<b>\$ 10,916,702</b>

## Operating Expenses

Line No.	Acct. No.	Description	Test Year Adjustment
62			
63			
64	901	9010 Supervision	\$ 1,149,113
65	902	9020 Meter Reading Expense	\$ 6,739,261
66	903	9030 Customer Records and Collection Expenses	\$ 34,760,621
67	904	9040 Uncollectible Accounts	\$ 1,240,440
68	905	9050 Misc. Customer Account Expenses	\$ -
69			
70	907	9070 Supervision	\$ -
71	908	9080 Customer Assistance Expenses	\$ 4,488,791
72	909	9090 Information and Advertising Expenses	\$ 1,182,676
73	910	9100 Misc. Customer Service Expense	\$ -
74			
75	911	9110 Supervision	\$ -
76	912	9120 Demonstration and Selling Expenses	\$ 1,373,136
77	913	9130 Advertising Expenses	\$ 16,637
78	916	9160 Miscellaneous Sales Expenses	\$ -
79			
80	920	9200 Administrative and General Salaries	\$ 75,110,229
81	921	9210 Office Supplies and Expenses	\$ 3,683,502
82	922	9220 Administrative Expenses Transferred (incl. Utilitization Charge for	\$ (139,265,244)
83	923	9230 Outside Services Employed	\$ 30,582,028
84	924	9240 Property Insurance	\$ -
85	925	9250 Injuries and Damages	\$ -
86	926	9260 Employee Pensions and Benefits	\$ 115,952,273
87	927	9270 Franchise Requirements	\$ -
88	928	9280 Regulatory Commission Expenses	\$ 62,634
89	929	9290 Duplicate Charges - Credit	\$ -
90	930	9300 General Advertising Expenses	\$ 12,276
91	931	9310 Rents	\$ 7,990,414
92	932	9320 Maintenance of General Plant	\$ 725,686
93	933	9330 Miscellaneous General Expenses	\$ 16,959,808
94			
95	701	7010 General Government Charges	\$ 77,292,758
96	702	7020 Expenses Transferred from Electric	\$ 22,403,682
97	703	7030 IDI Utility Charges	\$ 102,034
98	704	7040 Removal Expenses	\$ -
99	707	7070 Taxes	\$ -
100	781	7810 Stores Expenses	\$ -
101	782	7820 Transportation Expenses	\$ 7,731,004
102	783	7830 Tool and Shop Expenses	\$ (6,504,552)
103	788	7880 Insurance	\$ 5,148,111
104	790	7900 Non-Operating Expenses	\$ -
Customer and Miscellaneous Expense Subtotal			\$ 268,937,316
Distribution, Customer, Misc. Clearing Subtotal			\$ 279,854,018
105			
106		Grand Total	\$ 303,428,782
107			
108		Total Operating Expenses Less Depr. & Public Benefits (For Alloca	
109		Difference from Proforma	
110		% Difference from Proforma	
111			
112		Items with Specific Forecast from Budget Expenses	
113	5240	Miscellaneous Power Expenses	
	5320	Maintenance of Misc. Nuclear Plant	
	5460	Intermountain Power (Take or Pay)	
	5470	Fuel Expense	
	5480	Hoover (Take or Pay)	
	5500	Palo Verde Power (Take or Pay)	
	5550	Purchased Power	
	5570	Other Expenses	
	5650	Transmission of Electricity by Others	
		Items with Specific Forecast from Proforma	
	9040	Uncollectibles	



## Operating Expenses

Line No.	Acct. No.	Description	Actual FY 2018	Actual FY 2019
<b>Generation Budget from Proforma (6120100 - 6120140)</b>				
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -
2				
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ 644,245	\$ 1,289,966
7				
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 75,642	\$ 105,156
10				
11	546	5460 Intermountain Power (Take or Pay)	\$ 31,672,700	\$ 34,589,328
12	547	5470 Fuel Expense	\$ 4,787,176	\$ 10,848,686
13	548	5480 Hoover (Take or Pay)	\$ 659,493	\$ 544,489
14	549	5490 Misc. Other Power Gen	\$ -	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 2,954,241	\$ 2,902,510
16	552	5520 Desired Power (Take or Pay)	\$ -	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 4,335,666	\$ 5,763,547
18	555	5550 Purchased Power	\$ 84,930,826	\$ 93,054,602
19	556	5560 System Control and Load Dispatching	\$ 4,259,058	\$ 4,559,723
20	557	5570 Other Expenses	\$ 2,104,088	\$ 1,604,689
21	500-557	Production Subtotal	\$ 136,423,135	\$ 155,262,696
22				
23	<b>Transmission Budget from Proforma</b>			
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -
25	561	5610 Load Dispatching	\$ -	\$ -
26	562	5620 Station Expenses	\$ 124,074	\$ 124,743
27	563	5630 Overhead Line Expenses	\$ -	\$ -
28	564	5640 Underground Line Expenses	\$ -	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 60,695,554	\$ 62,361,988
30	566	5660 Miscellaneous Transmission Expenses	\$ 453,790	\$ 377,413
31	567	5670 Rents	\$ -	\$ -
32				
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -
34	569	5690 Maintenance of Structures	\$ -	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 288,024	\$ 159,147
36	571	5710 Maintenance of Overhead Lines	\$ 652	\$ 1,382
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 1,418,612	\$ 1,418,612
39	560-576	Transmission Subtotal	\$ 62,980,705	\$ 64,443,284
40				
41	<b>Distribution, Customer, Misc. Cleaning Budget From Proforma</b>			
41	580	5800 Operation Maintenance and Engineering	\$ 3,965,991	\$ 4,275,933
42	581	5810 Load Dispatching	\$ 2,582,592	\$ 2,830,413
43	582	5820 Station Expenses	\$ 18,207	\$ 17,110
44	583	5830 Overhead Line Expenses	\$ 304	\$ -
45	584	5840 Underground Line Expenses	\$ 15,437	\$ -
46	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -
47	586	5860 Meter Expenses	\$ 103,950	\$ 102,585
48	587	5870 Customer Installation Expenses	\$ 22,753	\$ 104,355
49	588	5880 Miscellaneous Distribution Expenses	\$ 114,793	\$ 74,505
50	589	5890 Rents	\$ -	\$ -
51				
52	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -
53	591	5910 Maintenance of Structures	\$ 61,579	\$ 52,997
54	592	5920 Maintenance of Station Equipment	\$ 1,228,421	\$ 1,025,671
55	593	5930 Maintenance of Overhead Lines	\$ 5,242,933	\$ 6,759,976
56	594	5940 Maintenance of Underground Lines	\$ 2,445,667	\$ 2,320,783
57	595	5950 Maintenance of Line Transformers	\$ 66,435	\$ 83,877
58	596	5960 Maintenance of Street Light and Signals	\$ 1,081,603	\$ 876,959
59	597	5970 Maintenance of Meters	\$ 363,161	\$ 388,191
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 625,311	\$ 726,101
61	580-598	Distribution Subtotal	\$ 17,939,137	\$ 19,639,457



## Operating Expenses

Line No.	Acct. No.	Description	Actual FY 2018	Actual FY 2019
62				
63	901	9010 Supervision	\$ 187,240	\$ 179,968
64	902	9020 Meter Reading Expense	\$ 1,126,668	\$ 1,105,197
65	903	9030 Customer Records and Collection Expenses	\$ 6,285,317	\$ 6,256,688
66	904	9040 Uncollectible Accounts	\$ -	\$ -
67	905	9050 Misc. Customer Account Expenses	\$ -	\$ -
68				
69	907	9070 Supervision	\$ -	\$ -
70	908	9080 Customer Assistance Expenses	\$ 1,011,568	\$ 539,891
71	909	9090 Information and Advertising Expenses	\$ 418,500	\$ 161,479
72	910	9100 Misc. Customer Service Expense	\$ -	\$ -
73				
74	911	9110 Supervision	\$ -	\$ -
75	912	9120 Demonstration and Selling Expenses	\$ 283,442	\$ 291,753
76	913	9130 Advertising Expenses	\$ 1,924	\$ 4,904
77	916	9160 Miscellaneous Sales Expenses	\$ -	\$ -
78				
79	920	9200 Administrative and General Salaries	\$ 17,070,015	\$ 6,768,035
80	921	9210 Office Supplies and Expenses	\$ 650,830	\$ 691,531
81	922	9220 Administrative Expenses Transferred (incl. Utilization Charge for Debt Service)	\$ (21,623,738)	\$ (24,543,272)
82	923	9230 Outside Services Employed	\$ 4,792,690	\$ 5,475,236
83	924	9240 Property Insurance	\$ -	\$ -
84	925	9250 Injuries and Damages	\$ -	\$ -
85	926	9260 Employee Pensions and Benefits	\$ 18,727,237	\$ 19,237,730
86	927	9270 Franchise Requirements	\$ -	\$ -
87	928	9280 Regulatory Commission Expenses	\$ 9,752	\$ 16,181
88	929	9290 Duplicate Charges - Credit	\$ -	\$ -
89	930	9300 General Advertising Expenses	\$ 3,728	\$ 3,418
90	931	9310 Rents	\$ 1,356,290	\$ 1,393,669
91	932	9320 Maintenance of General Plant	\$ 176,517	\$ 161,846
92	933	9330 Miscellaneous General Expenses	\$ 2,565,224	\$ 3,027,484
93				
94	701	7010 General Government Charges	\$ 11,474,145	\$ 13,016,834
95	702	7020 Expenses Transferred from Electric	\$ 4,141,492	\$ 3,944,322
96	703	7030 IDI Utility Charges	\$ 838	\$ 1,130
97	704	7040 Removal Expenses	\$ -	\$ -
98	707	7070 Taxes	\$ -	\$ -
99	781	7810 Stores Expenses	\$ -	\$ -
100	782	7820 Transportation Expenses	\$ 1,256,286	\$ 1,378,129
101	783	7830 Tool and Shop Expenses	\$ (1,032,205)	\$ (1,096,897)
102	788	7880 Insurance	\$ 612,939	\$ 1,072,834
103	790	7900 Non-Operating Expenses	\$ -	\$ -
		Customer and Miscellaneous Expense Subtotal	\$ 49,496,701	\$ 39,088,090
		Distribution, Customer, Misc. Clearing Subtotal	\$ 67,435,838	\$ 58,727,547
104				
105		Grand Total	\$ 266,839,678	\$ 278,433,527
106		Total Operating Expenses Less Depr. & Public Benefits (For Allocation Purposes)		
107		Difference from Proforma		
108		% Difference from Proforma		
109				
110		Specific forecasted Expenses		
111	5240	Miscellaneous Power Expenses	\$ 644,245	\$ 1,289,966
112	5320	Maintenance of Misc. Nuclear Plant	\$ 75,642	\$ 105,156
	5460	Intermountain Power (Take or Pay)	\$ 31,672,700	\$ 34,589,328
	5470	Fuel Expense	\$ 4,787,176	\$ 10,848,686
	5480	Hoover (Take or Pay)	\$ 659,493	\$ 544,489
	5500	Palo Verde Power (Take or Pay)	\$ 2,954,241	\$ 2,902,510
	5550	Purchased Power	\$ 84,930,826	\$ 93,054,602
	5570	Other Expenses	\$ 2,104,088	\$ 1,604,689
	5650	Transmission of Electricity by Others	\$ 60,695,554	\$ 62,361,988
		Unspecified Forecasted Expenses	\$ 78,315,714	\$ 71,132,113
			\$ 67,435,838	\$ 58,727,547
		Unspecified Expenses Percentage Increase		



## Operating Expenses

Line No.	Acct. No.	Description	Actual FY 2020	Actual FY 2021	In Line Allocation	Budget FY 2023
					18.32%	
Generation Budget from Proforma (6120100 - 6120140)						\$ 193,944,068
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -	0%	\$ -
2						\$ -
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -	0%	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -	0%	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -	0%	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ 1,406,247	\$ 684,381		\$ 371,200
7						\$ -
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -	0%	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 235,511	\$ 137,801		\$ 510,000
10						\$ -
11	546	5460 Intermountain Power (Take or Pay)	\$ 35,979,628	\$ 34,485,975		\$ 28,666,689
12	547	5470 Fuel Expense	\$ 4,421,590	\$ 5,166,723		\$ 7,543,412
13	548	5480 Hoover (Take or Pay)	\$ 508,374	\$ 501,172		\$ 855,730
14	549	5490 Misc. Other Power Gen	\$ -	\$ -	0%	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 2,761,711	\$ 2,372,198		\$ 4,266,597
16	552	5520 Desired Power (Take or Pay)	\$ -	\$ -	0%	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 5,589,093	\$ 5,254,765	54%	\$ 12,956,286
18	555	5550 Purchased Power	\$ 98,042,910	\$ 102,260,731		\$ 114,180,414
19	556	5560 System Control and Load Dispatching	\$ 4,253,089	\$ 5,009,358	46%	\$ 11,185,826
20	557	5570 Other Expenses	\$ 4,341,704	\$ 8,035,233		\$ 13,407,913
21	500-557	Production Subtotal	\$ 157,539,856	\$ 163,908,338	100%	\$ 193,944,068
22						\$ -
Transmission Budget from Proforma						\$ 66,415,166
23						\$ -
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -	0%	\$ -
25	561	5610 Load Dispatching	\$ -	\$ -	0%	\$ -
26	562	5620 Station Expenses	\$ 154,267	\$ 150,052	6%	\$ 84,387
27	563	5630 Overhead Line Expenses	\$ -	\$ -	0%	\$ -
28	564	5640 Underground Line Expenses	\$ -	\$ -	0%	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 56,679,940	\$ 57,758,586		\$ 65,114,078
30	566	5660 Miscellaneous Transmission Expenses	\$ 366,948	\$ 220,184	17%	\$ 216,384
31	567	5670 Rents	\$ -	\$ -	0%	\$ -
32						\$ -
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -	0%	\$ -
34	569	5690 Maintenance of Structures	\$ -	\$ -	0%	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 210,809	\$ 223,984	10%	\$ 134,554
36	571	5710 Maintenance of Overhead Lines	\$ 12,021	\$ 12,042	0%	\$ 3,981
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -	0%	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 1,406,200	\$ 1,405,306	65%	\$ 861,781
39	560-576	Transmission Subtotal	\$ 58,830,185	\$ 59,770,154	100%	\$ 66,415,166
40						\$ -
Distribution, Customer, Misc. Cleaning Budget From Proforma						\$ 30,177,015
41	580	5800 Operation Maintenance and Engineering	\$ 4,647,270	\$ 4,351,633	7%	\$ 5,254,016
42	581	5810 Load Dispatching	\$ 2,734,243	\$ 2,619,584	4%	\$ 3,281,113
43	582	5820 Station Expenses	\$ 9,776	\$ 20,012	0%	\$ 19,841
44	583	5830 Overhead Line Expenses	\$ -	\$ -	0%	\$ 93
45	584	5840 Underground Line Expenses	\$ -	\$ -	0%	\$ 4,704
46	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -	0%	\$ -
47	586	5860 Meter Expenses	\$ 86,381	\$ 68,265	0%	\$ 110,067
48	587	5870 Customer Installation Expenses	\$ 113,761	\$ 196,749	0%	\$ 139,456
49	588	5880 Miscellaneous Distribution Expenses	\$ 50,542	\$ 60,250	0%	\$ 91,450
50	589	5890 Rents	\$ -	\$ -	0%	\$ -
51						\$ -
52	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -	0%	\$ -
53	591	5910 Maintenance of Structures	\$ 60,848	\$ 55,080	0%	\$ 70,244
54	592	5920 Maintenance of Station Equipment	\$ 838,567	\$ 1,085,659	2%	\$ 1,273,312
55	593	5930 Maintenance of Overhead Lines	\$ 4,985,538	\$ 8,844,686	10%	\$ 7,872,458
56	594	5940 Maintenance of Underground Lines	\$ 2,465,896	\$ 2,387,820	4%	\$ 2,931,675
57	595	5950 Maintenance of Line Transformers	\$ 62,113	\$ 51,576	0%	\$ 80,452
58	596	5960 Maintenance of Street Light and Signals	\$ 829,205	\$ 1,313,480	2%	\$ 1,249,825
59	597	5970 Maintenance of Meters	\$ 254,001	\$ 177,434	0%	\$ 360,446
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 507,302	\$ 502,532	1%	\$ 719,572
61	580-598	Distribution Subtotal	\$ 17,665,442	\$ 21,734,758	29%	\$ 23,458,724



## Operating Expenses

Line No.	Acct. No.	Description	Actual FY 2020	Actual FY 2021	In Line Allocation	Budget FY 2023
62						\$ 58,894,075
63	901	9010 Supervision	\$ 196,398	\$ 252,050	0%	\$ 248,565
64	902	9020 Meter Reading Expense	\$ 1,242,460	\$ 1,073,989	2%	\$ 1,386,065
65	903	9030 Customer Records and Collection Expenses	\$ 5,393,481	\$ 5,503,244	9%	\$ 7,142,782
66	904	9040 Uncollectible Accounts	\$ -	\$ -	0%	\$ -
67	905	9050 Misc. Customer Account Expenses	\$ -	\$ -	0%	\$ -
68					0%	\$ -
69	907	9070 Supervision	\$ -	\$ -	0%	\$ -
70	908	9080 Customer Assistance Expenses	\$ 386,062	\$ 1,616,598	1%	\$ 1,083,092
71	909	9090 Information and Advertising Expenses	\$ 99,771	\$ 20,865	0%	\$ 213,507
72	910	9100 Misc. Customer Service Expense	\$ -	\$ -	0%	\$ -
73					0%	\$ -
74	911	9110 Supervision	\$ -	\$ -	0%	\$ -
75	912	9120 Demonstration and Selling Expenses	\$ 224,147	\$ -	0%	\$ 243,593
76	913	9130 Advertising Expenses	\$ 2,697	\$ 381	0%	\$ 3,019
77	916	9160 Miscellaneous Sales Expenses	\$ -	\$ -	0%	\$ -
78					0%	\$ -
79	920	9200 Administrative and General Salaries	\$ 12,978,144	\$ 16,530,398	20%	\$ 16,256,983
80	921	9210 Office Supplies and Expenses	\$ 613,089	\$ 451,863	1%	\$ 733,611
81	922	9220 Administrative Expenses Transferred (incl. Utilization Charge for Debt Service)	\$ (24,516,578)	\$ (24,856,031)	-37%	\$ (29,115,000)
82	923	9230 Outside Services Employed	\$ 5,428,858	\$ 5,039,527	8%	\$ 6,319,239
83	924	9240 Property Insurance	\$ -	\$ -	0%	\$ -
84	925	9250 Injuries and Damages	\$ -	\$ -	0%	\$ -
85	926	9260 Employee Pensions and Benefits	\$ 21,166,703	\$ 20,023,879	30%	\$ 24,122,075
86	927	9270 Franchise Requirements	\$ -	\$ -	0%	\$ -
87	928	9280 Regulatory Commission Expenses	\$ 10,528	\$ -	0%	\$ 11,111
88	929	9290 Duplicate Charges - Credit	\$ -	\$ -	0%	\$ -
89	930	9300 General Advertising Expenses	\$ -	\$ -	0%	\$ 2,178
90	931	9310 Rents	\$ 1,334,341	\$ 1,357,223	2%	\$ 1,658,264
91	932	9320 Maintenance of General Plant	\$ 30,868	\$ 127,337	0%	\$ 151,326
92	933	9330 Miscellaneous General Expenses	\$ 2,928,006	\$ 3,235,604	5%	\$ 3,582,652
93					0%	\$ -
94	701	7010 General Government Charges	\$ 15,046,108	\$ 13,059,522	220%	\$ 16,038,431
95	702	7020 Expenses Transferred from Electric	\$ 3,172,436	\$ 4,268,209	6%	\$ 4,731,575
96	703	7030 IDI Utility Charges	\$ 1,126	\$ 134,736	0%	\$ 42,003
97	704	7040 Removal Expenses	\$ -	\$ -	0%	\$ -
98	707	7070 Taxes	\$ -	\$ -	0%	\$ -
99	781	7810 Stores Expenses	\$ -	\$ -	0%	\$ -
100	782	7820 Transportation Expenses	\$ 1,286,038	\$ 1,387,941	2%	\$ 1,617,694
101	783	7830 Tool and Shop Expenses	\$ (1,088,634)	\$ (1,361,058)	-2%	\$ (1,395,354)
102	788	7880 Insurance	\$ 944,610	\$ 877,009	1%	\$ 1,068,852
103	790	7900 Non-Operating Expenses	\$ -	\$ -	0%	\$ -
		Customer and Miscellaneous Expense Subtotal	\$ 46,880,657	\$ 48,743,287	71%	\$ 56,136,264
		Distribution, Customer, Misc. Clearing Subtotal	\$ 64,546,099	\$ 70,478,045	100%	\$ 138,489,063
104					300%	
105		Grand Total	\$ 280,916,141	\$ 294,156,537		\$ 339,954,223
106		Total Operating Expenses Less Depr. & Public Benefits (For Allocation Purposes)	\$	\$ 294,162,071		\$ 339,963,725
107		Difference from Proforma		\$ (5,534.17)		\$ (9,502.42)
108		% Difference from Proforma		0.00%		0.00%
109						
110		Specific forecasted Expenses				
111	5240	Miscellaneous Power Expenses	\$ 1,406,247	\$ 684,381		\$ 371,200
112	5320	Maintenance of Misc. Nuclear Plant	\$ 235,511	\$ 137,801		\$ 510,000
	5460	Intermountain Power (Take or Pay)	\$ 35,979,628	\$ 34,485,975		\$ 28,666,089
	5470	Fuel Expense	\$ 4,421,590	\$ 5,166,723		\$ 7,543,412
	5480	Hoover (Take or Pay)	\$ 508,374	\$ 501,172		\$ 855,730
	5500	Palo Verde Power (Take or Pay)	\$ 2,761,711	\$ 2,372,198		\$ 4,266,597
	5550	Purchased Power	\$ 98,042,910	\$ 102,260,731		\$ 114,180,414
	5570	Other Expenses	\$ 4,341,704	\$ 8,035,233		\$ 13,407,913
	5650	Transmission of Electricity by Others	\$ 56,679,940	\$ 57,758,586		\$ 65,114,078
		Unspecified Forecasted Expenses	\$ 76,538,526	\$ 82,753,736		\$ 105,047,691
			\$ 64,546,099	\$ 70,478,045		\$ 79,594,988
		Unspecified Expenses Percentage Increase			-0.6629%	





## Operating Expenses

Line No.	Acct. No.	Description	Budget FY 2024	Budget FY 2025	Budget FY 2026
			-8.51%	-4.31%	3.49%
		<b>Generation Budget from Proforma (6120100 - 6120140)</b>	<b>\$ 177,437,652</b>	<b>\$ 169,782,315</b>	<b>\$ 175,699,965</b>
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -	\$ -
2			\$ -	\$ -	\$ -
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -	\$ -
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -	\$ -
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -	\$ -
6	524	5240 Miscellaneous Power Expenses	\$ 321,200	\$ 321,200	\$ 321,200
7			\$ -	\$ -	\$ -
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -	\$ -
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 520,200	\$ 530,604	\$ 541,216
10			\$ -	\$ -	\$ -
11	546	5460 Intermountain Power (Take or Pay)	\$ 24,465,081	\$ 25,048,863	\$ -
12	547	5470 Fuel Expense	\$ 13,349,313	\$ 11,883,120	\$ 33,154,099
13	548	5480 Hoover (Take or Pay)	\$ 886,044	\$ 908,676	\$ 945,737
14	549	5490 Misc. Other Power Gen	\$ -	\$ -	\$ -
15	550	5500 Palo Verde Power (Take or Pay)	\$ 4,489,435	\$ 4,608,189	\$ 4,728,762
16	552	5520 Desired Power (Take or Pay)	\$ -	\$ -	\$ -
17	553	5530 Maint/Generating & Elec Equip	\$ 8,861,389	\$ 3,811,828	\$ 2,795,051
18	555	5550 Purchased Power	\$ 103,266,771	\$ 105,428,210	\$ 118,616,151
19	556	5560 System Control and Load Dispatching	\$ 7,650,491	\$ 3,290,947	\$ 2,413,110
20	557	5570 Other Expenses	\$ 13,627,728	\$ 13,950,678	\$ 12,184,639
21	500-557	<b>Production Subtotal</b>	<b>\$ 177,437,652</b>	<b>\$ 169,782,315</b>	<b>\$ 175,699,965</b>
22			\$ -	\$ -	\$ -
23		<b>Transmission Budget from Proforma</b>	<b>\$ 64,651,407</b>	<b>\$ 66,913,168</b>	<b>\$ 69,136,912</b>
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -	\$ -
25	561	5610 Load Dispatching	\$ -	\$ -	\$ -
26	562	5620 Station Expenses	\$ 84,387	\$ 84,387	\$ 84,387
27	563	5630 Overhead Line Expenses	\$ -	\$ -	\$ -
28	564	5640 Underground Line Expenses	\$ -	\$ -	\$ -
29	565	5650 Transmission of Electricity by Others	\$ 63,350,319	\$ 65,612,080	\$ 67,835,824
30	566	5660 Miscellaneous Transmission Expenses	\$ 216,384	\$ 216,384	\$ 216,384
31	567	5670 Rents	\$ -	\$ -	\$ -
32			\$ -	\$ -	\$ -
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -	\$ -
34	569	5690 Maintenance of Structures	\$ -	\$ -	\$ -
35	570	5700 Maintenance of Station Equipment	\$ 134,554	\$ 134,554	\$ 134,554
36	571	5710 Maintenance of Overhead Lines	\$ 3,981	\$ 3,981	\$ 3,981
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -	\$ -
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 861,781	\$ 861,781	\$ 861,781
39	560-576	<b>Transmission Subtotal</b>	<b>\$ 64,651,407</b>	<b>\$ 66,913,168</b>	<b>\$ 69,136,912</b>
40			\$ -	\$ -	\$ -
		<b>Distribution, Customer, Misc. Cleaning Budget From Proforma</b>	<b>\$ 31,613,144</b>	<b>\$ 31,880,494</b>	<b>\$ 32,538,424</b>
41	580	5800 Operation Maintenance and Engineering	\$ 4,783,745	\$ 4,967,890	\$ 5,173,431
42	581	5810 Load Dispatching	\$ 2,987,431	\$ 3,102,429	\$ 3,230,788
43	582	5820 Station Expenses	\$ 18,065	\$ 18,760	\$ 19,536
44	583	5830 Overhead Line Expenses	\$ 84	\$ 88	\$ 91
45	584	5840 Underground Line Expenses	\$ 4,283	\$ 4,448	\$ 4,632
46	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -	\$ -
47	586	5860 Meter Expenses	\$ 100,215	\$ 104,073	\$ 108,379
48	587	5870 Customer Installation Expenses	\$ 126,974	\$ 131,861	\$ 137,317
49	588	5880 Miscellaneous Distribution Expenses	\$ 83,265	\$ 86,470	\$ 90,047
50	589	5890 Rents	\$ -	\$ -	\$ -
51			\$ -	\$ -	\$ -
52	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -	\$ -
53	591	5910 Maintenance of Structures	\$ 63,957	\$ 66,419	\$ 69,167
54	592	5920 Maintenance of Station Equipment	\$ 1,159,341	\$ 1,203,969	\$ 1,253,782
55	593	5930 Maintenance of Overhead Lines	\$ 7,167,819	\$ 7,443,736	\$ 7,751,712
56	594	5940 Maintenance of Underground Lines	\$ 2,669,270	\$ 2,772,021	\$ 2,886,710
57	595	5950 Maintenance of Line Transformers	\$ 73,251	\$ 76,071	\$ 79,218
58	596	5960 Maintenance of Street Light and Signals	\$ 1,137,957	\$ 1,181,761	\$ 1,230,655
59	597	5970 Maintenance of Meters	\$ 328,183	\$ 340,816	\$ 354,917
60	598	5980 Maintenance of Misc. Distribution Equipment	\$ 655,166	\$ 680,386	\$ 708,536
61	580-598	<b>Distribution Subtotal</b>	<b>\$ 21,359,008</b>	<b>\$ 22,181,198</b>	<b>\$ 23,098,921</b>



## Operating Expenses

Line No.	Acct. No.	Description	Budget FY 2024	Budget FY 2025	Budget FY 2026
62			\$ 60,817,461	\$ 62,055,451	\$ 63,155,150
63	901	9010 Supervision	\$ 226,317	\$ 235,029	\$ 244,753
64	902	9020 Meter Reading Expense	\$ 1,262,003	\$ 1,310,582	\$ 1,364,806
65	903	9030 Customer Records and Collection Expenses	\$ 6,503,454	\$ 6,753,797	\$ 7,033,228
66	904	9040 Uncollectible Accounts	\$ -	\$ -	\$ -
67	905	9050 Misc. Customer Account Expenses	\$ -	\$ -	\$ -
68			\$ -	\$ -	\$ -
69	907	9070 Supervision	\$ -	\$ -	\$ -
70	908	9080 Customer Assistance Expenses	\$ 986,148	\$ 1,024,108	\$ 1,066,480
71	909	9090 Information and Advertising Expenses	\$ 194,397	\$ 201,880	\$ 210,233
72	910	9100 Misc. Customer Service Expense	\$ -	\$ -	\$ -
73			\$ -	\$ -	\$ -
74	911	9110 Supervision	\$ -	\$ -	\$ -
75	912	9120 Demonstration and Selling Expenses	\$ 221,790	\$ 230,328	\$ 239,857
76	913	9130 Advertising Expenses	\$ 2,749	\$ 2,854	\$ 2,973
77	916	9160 Miscellaneous Sales Expenses	\$ -	\$ -	\$ -
78			\$ -	\$ -	\$ -
79	920	9200 Administrative and General Salaries	\$ 14,801,872	\$ 15,371,653	\$ 16,007,639
80	921	9210 Office Supplies and Expenses	\$ 667,948	\$ 693,659	\$ 722,359
81	922	9220 Administrative Expenses Transferred (incl. Utilization Charge for Debt Service)	\$ (26,509,008)	\$ (27,529,442)	\$ (28,668,443)
82	923	9230 Outside Services Employed	\$ 5,753,624	\$ 5,975,103	\$ 6,222,316
83	924	9240 Property Insurance	\$ -	\$ -	\$ -
84	925	9250 Injuries and Damages	\$ -	\$ -	\$ -
85	926	9260 Employee Pensions and Benefits	\$ 21,962,984	\$ 22,808,424	\$ 23,752,097
86	927	9270 Franchise Requirements	\$ -	\$ -	\$ -
87	928	9280 Regulatory Commission Expenses	\$ 10,117	\$ 10,506	\$ 10,941
88	929	9290 Duplicate Charges - Credit	\$ -	\$ -	\$ -
89	930	9300 General Advertising Expenses	\$ 1,983	\$ 2,059	\$ 2,144
90	931	9310 Rents	\$ 1,509,838	\$ 1,567,958	\$ 1,632,830
91	932	9320 Maintenance of General Plant	\$ 137,781	\$ 143,085	\$ 149,005
92	933	9330 Miscellaneous General Expenses	\$ 3,261,980	\$ 3,387,546	\$ 3,527,702
93			\$ -	\$ -	\$ -
94	701	7010 General Government Charges	\$ 14,593,777	\$ 15,155,548	\$ 15,782,592
95	702	7020 Expenses Transferred from Electric	\$ 4,308,067	\$ 4,473,901	\$ 4,659,004
96	703	7030 IDI Utility Charges	\$ 38,243	\$ 39,715	\$ 41,359
97	704	7040 Removal Expenses	\$ -	\$ -	\$ -
98	707	7070 Taxes	\$ -	\$ -	\$ -
99	781	7810 Stores Expenses	\$ -	\$ -	\$ -
100	782	7820 Transportation Expenses	\$ 1,472,900	\$ 1,529,597	\$ 1,592,883
101	783	7830 Tool and Shop Expenses	\$ (1,270,460)	\$ (1,319,365)	\$ (1,373,952)
102	788	7880 Insurance	\$ 973,183	\$ 1,010,644	\$ 1,052,458
103	790	7900 Non-Operating Expenses	\$ -	\$ -	\$ -
		Customer and Miscellaneous Expense Subtotal	\$ 51,111,685	\$ 53,079,170	\$ 55,275,263
		Distribution, Customer, Misc. Clearing Subtotal	\$ 133,288,154	\$ 137,315,819	\$ 141,529,334
104					
105		Grand Total	\$ 314,559,752	\$ 311,955,851	\$ 323,211,062
106		Total Operating Expenses Less Depr. & Public Benefits (For Allocation Purposes)	\$ 314,568,557	\$ 311,926,027	\$ 323,146,382
107		Difference from Proforma	\$ (8,804.77)	\$ 29,824.62	\$ 64,679.47
108		% Difference from Proforma	0.00%	0.01%	0.02%
109					
110		Specific forecasted Expenses			
111	5240	Miscellaneous Power Expenses	\$ 321,200	\$ 321,200	\$ 321,200
112	5320	Maintenance of Misc. Nuclear Plant	\$ 520,200	\$ 530,604	\$ 541,216
	5460	Intermountain Power (Take or Pay)	\$ 24,465,081	\$ 25,048,863	\$ -
	5470	Fuel Expense	\$ 13,349,313	\$ 11,883,120	\$ 33,154,099
	5480	Hoover (Take or Pay)	\$ 886,044	\$ 908,676	\$ 945,737
	5500	Palo Verde Power (Take or Pay)	\$ 4,489,435	\$ 4,608,189	\$ 4,728,762
	5550	Purchased Power	\$ 103,266,771	\$ 105,428,210	\$ 118,616,151
	5570	Other Expenses	\$ 13,627,728	\$ 13,950,678	\$ 12,184,639
	5650	Transmission of Electricity by Others	\$ 63,350,319	\$ 65,612,080	\$ 67,835,824
		Unspecified Forecasted Expenses	\$ 90,292,465	\$ 83,634,406	\$ 84,818,754
			72,470,693	75,260,368	78,374,184
		Unspecified Expenses Percentage Increase			



## Operating Expenses

Line No.	Acct. No.	Description	Budget FY 2027	Trended FY 2028	Test Year 2024-2028	Test Year Adjustment
			1.58%	5.56%		
Generation Budget from Proforma (6120100 - 6120140)			\$ 178,480,365	\$ 188,399,433		
1	500	5000 Operation Supervision and Engineering	\$ -	\$ -	\$ -	-
2			\$ -	\$ -	\$ -	-
3	517	5170 Operation Supervision and Engineering	\$ -	\$ -	\$ -	-
4	518	5180 Nuclear Fuel Expense	\$ -	\$ -	\$ -	-
5	523	5230 Electric Exp - Turbine Generators	\$ -	\$ -	\$ -	-
6	524	5240 Miscellaneous Power Expenses	\$ 321,200	\$ 321,200	\$ 321,200	\$(363,181)
7			\$ -	\$ -	\$ -	-
8	528	5280 Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	-
9	530	5320 Maintenance of Misc. Nuclear Plant	\$ 552,040	\$ 563,081	\$ 541,428	\$ 403,628
10			\$ -	\$ -	\$ -	-
11	546	5460 Intermountain Power (Take or Pay)	\$ -	\$ -	\$ 9,902,789	\$(24,583,186)
12	547	5470 Fuel Expense	\$ 30,649,725	\$ 7,435,799	\$ 19,294,411	\$ 14,127,688
13	548	5480 Hoover (Take or Pay)	\$ 950,539	\$ 943,815	\$ 926,962	\$ 425,790
14	549	5490 Misc. Other Power Gen	\$ -	\$ -	\$ -	-
15	550	5500 Palo Verde Power (Take or Pay)	\$ 4,850,299	\$ 4,975,215	\$ 4,730,380	\$ 2,358,182
16	552	5520 Desired Power (Take or Pay)	\$ -	\$ -	\$ -	-
17	553	5530 Maint/Generating & Elec Equip	\$ 2,833,726	\$ 2,840,889	\$ 4,228,576	\$(1,026,189)
18	555	5550 Purchased Power	\$ 121,359,562	\$ 150,061,500	\$ 119,746,439	\$ 17,485,708
19	556	5560 System Control and Load Dispatching	\$ 2,446,501	\$ 2,452,685	\$ 3,650,747	\$(1,358,611)
20	557	5570 Other Expenses	\$ 14,516,772	\$ 18,805,248	\$ 14,617,013	\$ 6,581,780
21	500-557	Production Subtotal	\$ 178,480,365	\$ 188,399,433	\$ 177,959,946	\$ 14,051,608
22			\$ -	\$ -	\$ -	-
23	Transmission Budget from Proforma		\$ 71,613,277	\$ 47,543,423		
24	560	5600 Operation Supervision and Engineering	\$ -	\$ -	\$ -	-
25	561	5610 Load Dispatching	\$ -	\$ -	\$ -	-
26	562	5620 Station Expenses	\$ 84,387	\$ 24,418	\$ 72,393	\$(77,659)
27	563	5630 Overhead Line Expenses	\$ -	\$ -	\$ -	-
28	564	5640 Underground Line Expenses	\$ -	\$ -	\$ -	-
29	565	5650 Transmission of Electricity by Others	\$ 70,312,189	\$ 47,166,947	\$ 62,855,472	\$ 5,096,886
30	566	5660 Miscellaneous Transmission Expenses	\$ 216,384	\$ 62,612	\$ 185,629	\$(34,554)
31	567	5670 Rents	\$ -	\$ -	\$ -	-
32			\$ -	\$ -	\$ -	-
33	568	5680 Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	-
34	569	5690 Maintenance of Structures	\$ -	\$ -	\$ -	-
35	570	5700 Maintenance of Station Equipment	\$ 134,554	\$ 38,934	\$ 115,430	\$(108,554)
36	571	5710 Maintenance of Overhead Lines	\$ 3,981	\$ 1,152	\$ 3,415	\$(8,626)
37	572	5720 Maintenance of Underground Lines	\$ -	\$ -	\$ -	-
38	573	5730 Maintenance of Misc. Distribution Equipment	\$ 861,781	\$ 249,361	\$ 739,297	\$(666,009)
39	560-576	Transmission Subtotal	\$ 71,613,277	\$ 47,543,423	\$ 63,971,638	\$ 4,201,484
40			\$ -	\$ -	\$ -	-
41	Distribution, Customer, Misc. Cleaning Budget from Proforma		\$ 33,228,914	\$ 33,996,322		
42	580	5800 Operation Maintenance and Engineering	\$ 5,340,826	\$ 5,508,964	\$ 5,154,971	\$ 803,338
43	581	5810 Load Dispatching	\$ 3,335,326	\$ 3,440,327	\$ 3,219,260	\$ 599,677
44	582	5820 Station Expenses	\$ 20,168	\$ 20,803	\$ 19,467	\$(546)
45	583	5830 Overhead Line Expenses	\$ 94	\$ 97	\$ 91	\$ 91
46	584	5840 Underground Line Expenses	\$ 4,782	\$ 4,933	\$ 4,616	\$ 4,616
47	585	5850 Street Lighting and Signal Expenses	\$ -	\$ -	\$ -	-
48	586	5860 Meter Expenses	\$ 111,886	\$ 115,408	\$ 107,992	\$ 39,728
49	587	5870 Customer Installation Expenses	\$ 141,760	\$ 146,223	\$ 136,827	\$(59,922)
50	588	5880 Miscellaneous Distribution Expenses	\$ 92,961	\$ 95,888	\$ 89,726	\$ 29,477
51	589	5890 Rents	\$ -	\$ -	\$ -	-
52			\$ -	\$ -	\$ -	-
53	590	5900 Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	-
54	591	5910 Maintenance of Structures	\$ 71,405	\$ 73,653	\$ 68,920	\$ 13,840
55	592	5920 Maintenance of Station Equipment	\$ 1,294,350	\$ 1,335,098	\$ 1,249,308	\$ 163,649
56	593	5930 Maintenance of Overhead Lines	\$ 8,002,532	\$ 8,254,464	\$ 7,724,053	\$(1,120,633)
57	594	5940 Maintenance of Underground Lines	\$ 2,980,115	\$ 3,073,933	\$ 2,876,410	\$ 488,589
58	595	5950 Maintenance of Line Transformers	\$ 81,781	\$ 84,356	\$ 78,936	\$ 27,360
59	596	5960 Maintenance of Street Light and Signals	\$ 1,270,475	\$ 1,310,472	\$ 1,226,264	\$(87,216)
60	597	5970 Maintenance of Meters	\$ 366,401	\$ 377,936	\$ 353,651	\$ 176,217
61	598	5980 Maintenance of Misc. Distribution Equipment	\$ 721,462	\$ 754,489	\$ 705,008	\$ 203,476
61	580-598	Distribution Subtotal	\$ 23,846,326	\$ 24,597,045	\$ 23,016,500	\$ 1,281,742



## Operating Expenses

Line No.	Acct. No.	Description	Budget FY 2027	Trended FY 2028	Test Year 2024-2028	
						Test Year Adjustment
62			\$ 64,418,253	\$ 65,706,618		
63	901	Supervision	\$ 252,672	\$ 260,627	\$ 243,880	\$ (8,170)
64	902	Meter Reading Expense	\$ 1,408,967	\$ 1,453,323	\$ 1,359,936	\$ 285,947
65	903	Customer Records and Collection Expenses	\$ 7,260,800	\$ 7,489,381	\$ 7,008,132	\$ 1,504,888
66	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -
67	905	Misc. Customer Account Expenses	\$ -	\$ -	\$ -	\$ -
68			\$ -	\$ -	\$ -	\$ -
69	907	Supervision	\$ -	\$ -	\$ -	\$ -
70	908	Customer Assistance Expenses	\$ 1,100,988	\$ 1,135,648	\$ 1,062,674	\$ (553,924)
71	909	Information and Advertising Expenses	\$ 217,035	\$ 223,868	\$ 209,483	\$ 188,617
72	910	Misc. Customer Service Expense	\$ -	\$ -	\$ -	\$ -
73			\$ -	\$ -	\$ -	\$ -
74	911	Supervision	\$ -	\$ -	\$ -	\$ -
75	912	Demonstration and Selling Expenses	\$ 247,618	\$ 255,414	\$ 239,001	\$ 239,001
76	913	Advertising Expenses	\$ 3,069	\$ 3,165	\$ 2,962	\$ 2,581
77	916	Miscellaneous Sales Expenses	\$ -	\$ -	\$ -	\$ -
78			\$ -	\$ -	\$ -	\$ -
79	920	Administrative and General Salaries	\$ 16,525,593	\$ 17,045,844	\$ 15,950,520	\$ (579,878)
80	921	Office Supplies and Expenses	\$ 745,732	\$ 769,209	\$ 719,781	\$ 267,919
81	922	Administrative Expenses Transferred (incl. Utilization Charge for Debt Service)	\$ (29,596,059)	\$ (30,527,788)	\$ (28,566,148)	\$ (3,710,117)
82	923	Outside Services Employed	\$ 6,423,650	\$ 6,625,876	\$ 6,200,114	\$ 1,160,587
83	924	Property Insurance	\$ -	\$ -	\$ -	\$ -
84	925	Injuries and Damages	\$ -	\$ -	\$ -	\$ -
85	926	Employee Pensions and Benefits	\$ 24,520,637	\$ 25,292,584	\$ 23,667,345	\$ 3,643,466
86	927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -
87	928	Regulatory Commission Expenses	\$ 11,295	\$ 11,650	\$ 10,902	\$ 10,902
88	929	Duplicate Charges - Credit	\$ -	\$ -	\$ -	\$ -
89	930	General Advertising Expenses	\$ 2,214	\$ 2,283	\$ 2,137	\$ 2,137
90	931	Rents	\$ 1,685,663	\$ 1,738,731	\$ 1,627,004	\$ 269,781
91	932	Maintenance of General Plant	\$ 153,826	\$ 158,669	\$ 148,473	\$ 21,136
92	933	Miscellaneous General Expenses	\$ 3,641,847	\$ 3,756,498	\$ 3,515,115	\$ 279,511
93			\$ -	\$ -	\$ -	\$ -
94	701	General Government Charges	\$ 16,293,265	\$ 16,806,202	\$ 15,726,277	\$ 2,666,755
95	702	Expenses Transferred from Electric	\$ 4,809,754	\$ 4,961,172	\$ 4,642,379	\$ 374,170
96	703	IDI Utility Charges	\$ 42,697	\$ 44,041	\$ 41,211	\$ (93,525)
97	704	Removal Expenses	\$ -	\$ -	\$ -	\$ -
98	707	Taxes	\$ -	\$ -	\$ -	\$ -
99	781	Stores Expenses	\$ -	\$ -	\$ -	\$ -
100	782	Transportation Expenses	\$ 1,644,423	\$ 1,696,192	\$ 1,587,199	\$ 199,258
101	783	Tool and Shop Expenses	\$ (1,418,409)	\$ (1,463,062)	\$ (1,369,050)	\$ (7,992)
102	788	Insurance	\$ 1,086,512	\$ 1,120,718	\$ 1,048,703	\$ 171,694
103	790	Non-Operating Expenses	\$ -	\$ -	\$ -	\$ -
		Customer and Miscellaneous Expense Subtotal	\$ 57,063,789	\$ 58,860,244	\$ 55,078,030	\$ 6,334,743
		Distribution, Customer, Misc. Clearing Subtotal	\$ 145,328,368	\$ 149,163,907	\$ 78,094,530	\$ 7,616,484
104						
105		Grand Total	\$ 331,003,757	\$ 319,400,144	\$ 320,026,113	\$ 25,869,576
106		Total Operating Expenses Less Depr. & Public Benefits (For Allocation Purposes)	\$ 330,904,681	\$ 319,264,162	\$ 323,295,589	
107		Difference from Proforma	\$ 99,075.66	\$ 135,982.00	\$ (3,269,475.80)	
108		% Difference from Proforma	0.03%	0.04%	-1.01%	
109						
110		Specific forecasted Expenses				
111	5240	Miscellaneous Power Expenses	\$ 321,200	\$ 321,200		
112	5320	Maintenance of Misc. Nuclear Plant	\$ 552,040	\$ 563,081		
	5460	Intermountain Power (Take or Pay)	\$ -	\$ -		
	5470	Fuel Expense	\$ 30,649,725	\$ 7,435,799		
	5480	Hoover (Take or Pay)	\$ 950,539	\$ 943,815		
	5500	Palo Verde Power (Take or Pay)	\$ 4,850,299	\$ 4,975,215		
	5550	Purchased Power	\$ 121,359,562	\$ 150,061,500		
	5570	Other Expenses	\$ 14,516,772	\$ 18,805,248		
	5650	Transmission of Electricity by Others	\$ 70,312,189	\$ 47,166,947		
		Unspecified Forecasted Expenses	\$ 87,392,355	\$ 88,991,357		
			80,910,115	83,457,289	\$ 78,094,530	
		Unspecified Expenses Percentage Increase				

## Debt by Function

Debt Item	Line No.	2019 6/30/2019	2020 6/30/2020	2021 6/30/2021
Total Debt Service Payments (in Thousands)	186	\$ 34,119	\$ 36,421	\$ 41,056
Total New Debt Service (in Thousands)	528	\$ -	\$ -	\$ -
Total All Combined Debt (in Thousands)	540	\$ 34,119	\$ 36,421	\$ 41,056
Check		\$ -	\$ -	\$ (29)

From Proforma Tab:	Line No.	2019 6/30/2019	2020 6/30/2020	2021 6/30/2021
Principal Payment on Current & New Bonds	92	\$ 14,445	\$ 9,935	\$ 15,355
Interest Payment on Current & New Bonds	93	\$ 19,674	\$ 26,486	\$ 25,730
POB Principal Payment	95	\$ 2,018	\$ 1,711	\$ 2,009
POB Interest Payment	96	\$ 314	\$ 244	\$ 2,176
Capital Lease - Principal	122	\$ 824	\$ 830	\$ 535
Capital Lease - Interest	123	\$ 57	\$ 39	\$ 24
GF Allocation and Debt Related Fiscal	79	\$ 465	\$ 465	\$ 498
Accrued Interest Payable	300	\$ 5,854	\$ 5,872	\$ 4,085
Total Debt Service		\$ 43,651	\$ 45,582	\$ 50,412
Check - Debt Service Req from Proforma		\$ (785.00)	\$ 5,912.00	\$ 2,834.00

From Debt Schedules Tab:	Line No.	2019 6/30/2019	2020 6/30/2020	2021 6/30/2021
Total Debt Service Payments (in Thousands)				
Principal	184	\$ 16,463	\$ 11,646	\$ 17,364
Interest	185	\$ 19,988	\$ 26,730	\$ 27,877
Total		\$ 36,452	\$ 38,376	\$ 45,240

Total Other Debt (in Thousands)				
Principal	200	\$ 2,018	\$ 1,711	\$ 2,009
Interest	201	\$ 314	\$ 244	\$ 2,176
Total		\$ 2,333	\$ 1,955	\$ 4,184

Total All New Debt (in Thousands)				
Principal	526	\$ -	\$ -	\$ -
Interest	527	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -

Combined Debt Service (in Thousands)				
Combined Principal	538	\$ 18,482	\$ 13,358	\$ 19,372
Combined Interest	539	\$ 19,988	\$ 26,730	\$ 27,877
Combined Total		\$ 38,470	\$ 40,088	\$ 47,249

Function Percentages from "Use of Electric Bond Funds as of 03-31-22)				
Generation	38%	\$ 14,618,721	\$ 15,233,321	\$ 17,954,635
Transmission	6%	\$ 2,423,630	\$ 2,525,524	\$ 2,976,690
Distribution	56%	\$ 21,427,967	\$ 22,328,841	\$ 26,317,715
Total		\$ 38,470,319	\$ 40,087,686	\$ 47,249,040

## Debt by Function

Debt Item	Line No.	2022 6/30/2022	2023 6/30/2023	2024 6/30/2024
Total Debt Service Payments (in Thousands)	186	\$ 40,989	\$ 40,934	\$ 40,877
Total New Debt Service (in Thousands)	528	\$ -	\$ 3,150	\$ 13,575
Total All Combined Debt (in Thousands)	540	\$ 40,989	\$ 44,084	\$ 54,452
Check		\$ -	\$ -	\$ -

From Proforma Tab:	Line No.	2022 6/30/2022	2023 6/30/2023	2024 6/30/2024
Principal Payment on Current & New Bonds	92	\$ 16,035	\$ 16,760	\$ 22,765
Interest Payment on Current & New Bonds	93	\$ 24,954	\$ 27,324	\$ 31,687
POB Principal Payment	95	\$ 3,304	\$ 4,225	\$ 5,112
POB Interest Payment	96	\$ 2,195	\$ 2,131	\$ 2,043
Capital Lease - Principal	122	\$ 1,235	\$ 708	\$ 689
Capital Lease - Interest	123	\$ 61	\$ 26	\$ 47
GF Allocation and Debt Related Fiscal	79	\$ 434	\$ 428	\$ 428
Accrued Interest Payable	300	\$ 6,295	\$ 6,084	\$ 5,855
Total Debt Service		\$ 54,513	\$ 57,686	\$ 68,626
Check - Debt Service Req from Proforma		\$ 8,505.00	\$ 5,873.00	\$ 5,626.00

From Debt Schedules Tab:	Line No.	2022 6/30/2022	2023 6/30/2023	2024 6/30/2024
Total Debt Service Payments (in Thousands)				
Principal	184	\$ 19,339	\$ 20,985	\$ 22,627
Interest	185	\$ 27,149	\$ 26,305	\$ 25,405
Total		\$ 46,488	\$ 47,290	\$ 48,032

Total Other Debt (in Thousands)				
Principal	200	\$ 3,304	\$ 4,225	\$ 5,112
Interest	201	\$ 2,195	\$ 2,131	\$ 2,043
Total		\$ 5,499	\$ 6,356	\$ 7,155

Total All New Debt (in Thousands)				
Principal	526	\$ -	\$ -	\$ 5,250
Interest	527	\$ -	\$ 3,150	\$ 8,325
Total		\$ -	\$ 3,150	\$ 13,575

Combined Debt Service (in Thousands)				
Combined Principal	538	\$ 22,642	\$ 25,210	\$ 27,738
Combined Interest	539	\$ 27,149	\$ 29,455	\$ 33,730
Combined Total		\$ 49,791	\$ 54,665	\$ 61,468

Function Percentages from "Use of Electric Bond Funds as of"				
Generation	38%	\$ 18,920,731	\$ 20,772,539	\$ 23,358,002
Transmission	6%	\$ 3,136,858	\$ 3,443,868	\$ 3,872,511
Distribution	56%	\$ 27,733,808	\$ 30,448,169	\$ 34,237,913
Total		\$ 49,791,397	\$ 54,664,576	\$ 61,468,426

## Debt by Function

Debt Item	Line No.	2025 6/30/2025	2026 6/30/2026	2027 6/30/2027
Total Debt Service Payments (in Thousands)	186	\$ 40,823	\$ 40,885	\$ 40,827
Total New Debt Service (in Thousands)	528	\$ 16,290	\$ 19,495	\$ 28,543
Total All Combined Debt (in Thousands)	540	\$ 57,113	\$ 60,380	\$ 69,370
Check		\$ -	\$ (40)	\$ (147)

From Proforma Tab:	Line No.	2025 6/30/2025	2026 6/30/2026	2027 6/30/2027
Principal Payment on Current & New Bonds	92	\$ 25,835	\$ 26,805	\$ 33,494
Interest Payment on Current & New Bonds	93	\$ 31,278	\$ 33,615	\$ 36,023
POB Principal Payment	95	\$ 5,667	\$ 5,832	\$ 5,588
POB Interest Payment	96	\$ 1,929	\$ 1,796	\$ 1,646
Capital Lease - Principal	122	\$ 689	\$ 689	\$ 689
Capital Lease - Interest	123	\$ 47	\$ 47	\$ 47
GF Allocation and Debt Related Fiscal	79	\$ 428	\$ 428	\$ 428
Accrued Interest Payable	300	\$ 5,641	\$ 5,453	\$ 5,256
Total Debt Service		\$ 71,514	\$ 74,665	\$ 83,171
Check - Debt Service Req from Proforma		\$ 5,427.00	\$ 5,265.00	\$ 5,059.00

From Debt Schedules Tab:	Line No.	2025 6/30/2025	2026 6/30/2026	2027 6/30/2027
Total Debt Service Payments (in Thousands)				
Principal	184	\$ 24,002	\$ 25,137	\$ 25,673
Interest	185	\$ 24,417	\$ 23,376	\$ 22,388
Total		\$ 48,420	\$ 48,513	\$ 48,061

Total Other Debt (in Thousands)				
Principal	200	\$ 5,667	\$ 5,832	\$ 5,588
Interest	201	\$ 1,929	\$ 1,796	\$ 1,646
Total		\$ 7,597	\$ 7,628	\$ 7,234

Total All New Debt (in Thousands)				
Principal	526	\$ 7,500	\$ 7,500	\$ 13,342
Interest	527	\$ 8,790	\$ 11,995	\$ 15,201
Total		\$ 16,290	\$ 19,495	\$ 28,543

Combined Debt Service (in Thousands)				
Combined Principal	538	\$ 29,670	\$ 30,968	\$ 31,261
Combined Interest	539	\$ 33,207	\$ 35,371	\$ 37,589
Combined Total		\$ 62,877	\$ 66,340	\$ 68,850

Function Percentages from "Use of Electric Bond Funds as of"				
Generation	38%	\$ 23,893,368	\$ 25,209,132	\$ 26,163,025
Transmission	6%	\$ 3,961,269	\$ 4,179,409	\$ 4,337,554
Distribution	56%	\$ 35,022,648	\$ 36,951,280	\$ 38,349,487
Total		\$ 62,877,285	\$ 66,339,821	\$ 68,850,067

## Debt by Function

Debt Item	Line No.	2028 6/30/2028	2029 6/30/2029	2030 6/30/2030
Total Debt Service Payments (in Thousands)	186	\$ 40,824	\$ 40,779	\$ 40,752
Total New Debt Service (in Thousands)	528	\$ 28,009	\$ 30,698	\$ 38,758
Total All Combined Debt (in Thousands)	540	\$ 68,833	\$ 71,477	\$ 79,510
Check		\$ (145)	\$ (122)	\$ (66)

From Proforma Tab:	Line No.	2028 6/30/2028	2029 6/30/2029	2030 6/30/2030
Principal Payment on Current & New Bonds	92	\$ 34,369	\$ 35,239	\$ 41,507
Interest Payment on Current & New Bonds	93	\$ 34,609	\$ 36,360	\$ 38,069
POB Principal Payment	95	\$ 3,800	\$ 3,027	\$ 2,284
POB Interest Payment	96	\$ 1,493	\$ 1,388	\$ 1,303
Capital Lease - Principal	122	\$ 689	\$ 689	\$ 344
Capital Lease - Interest	123	\$ 47	\$ 47	\$ 24
GF Allocation and Debt Related Fiscal	79	\$ 428	\$ 428	\$ 428
Accrued Interest Payable	300	\$ 5,052	\$ 4,838	\$ 4,610
Total Debt Service		\$ 80,487	\$ 82,016	\$ 88,569
Check - Debt Service Req from Proforma		\$ 4,848.00	\$ 4,624.00	\$ 4,382.00

From Debt Schedules Tab:	Line No.	2028 6/30/2028	2029 6/30/2029	2030 6/30/2030
Total Debt Service Payments (in Thousands)				
Principal	184	\$ 24,760	\$ 24,857	\$ 25,044
Interest	185	\$ 21,357	\$ 20,337	\$ 19,295
Total		\$ 46,117	\$ 45,194	\$ 44,338

Total Other Debt (in Thousands)				
Principal	200	\$ 3,800	\$ 3,027	\$ 2,284
Interest	201	\$ 1,493	\$ 1,388	\$ 1,303
Total		\$ 5,293	\$ 4,415	\$ 3,586

Total All New Debt (in Thousands)				
Principal	526	\$ 13,342	\$ 13,342	\$ 18,713
Interest	527	\$ 14,667	\$ 17,356	\$ 20,045
Total		\$ 28,009	\$ 30,698	\$ 38,758

Combined Debt Service (in Thousands)				
Combined Principal	538	\$ 28,559	\$ 27,884	\$ 27,327
Combined Interest	539	\$ 36,024	\$ 37,693	\$ 39,340
Combined Total		\$ 64,583	\$ 65,577	\$ 66,667

Function Percentages from "Use of Electric Bond Funds as of"				
Generation	38%	\$ 24,541,717	\$ 24,919,126	\$ 25,333,434
Transmission	6%	\$ 4,068,758	\$ 4,131,329	\$ 4,200,017
Distribution	56%	\$ 35,972,991	\$ 36,526,193	\$ 37,133,481
Total		\$ 64,583,467	\$ 65,576,648	\$ 66,666,931



## Debt by Function

		Test Year 2024-2028	Test Year Adjustment
<b>Debt Item</b>	<b>Line No.</b>		
Total Debt Service Payments (in Thousands)	186	\$ 40,847	\$ (209)
Total New Debt Service (in Thousands)	528	\$ 21,182	\$ 21,182
Total All Combined Debt (in Thousands)	540	\$ 62,030	\$ 20,974
Check		\$ (66)	
<b>From Proforma Tab:</b>	<b>Line No.</b>		
Principal Payment on Current & New Bonds	92	\$ 28,654	\$ 13,299
Interest Payment on Current & New Bonds	93	\$ 33,442	\$ 7,712
POB Principal Payment	95	\$ 5,200	\$ 3,191
POB Interest Payment	96	\$ 1,781	\$ (395)
Capital Lease - Principal	122	\$ 689	\$ 154
Capital Lease - Interest	123	\$ 47	\$ 23
GF Allocation and Debt Related Fiscal	79	\$ 428	\$ (70)
Accrued Interest Payable	300	\$ 5,451	\$ 1,366
Total Debt Service		\$ 75,693	\$ 25,281
Check - Debt Service Req from Proforma		\$ 5,245	\$ 2,411
<b>From Debt Schedules Tab:</b>	<b>Line No.</b>		
Total Debt Service Payments (in Thousands)			
Principal	184	\$ 24,440	\$ 7,076
Interest	185	\$ 23,389	\$ (4,488)
Total		\$ 47,829	\$ 2,588
Total Other Debt (in Thousands)			
Principal	200	\$ 5,200	\$ 3,191
Interest	201	\$ 1,782	\$ (394)
Total		\$ 6,981	\$ 2,797
Total All New Debt (in Thousands)			
Principal	526	\$ 9,387	\$ 9,387
Interest	527	\$ 11,796	\$ 11,796
Total		\$ 21,182	\$ 21,182
Combined Debt Service (in Thousands)			
Combined Principal	538	\$ 29,639	\$ 10,267
Combined Interest	539	\$ 35,185	\$ 7,308
Combined Total		\$ 64,824	\$ 17,575
Function Percentages from "Use of Electric Bond Funds as of			
Generation	38%	\$ 24,633,049	\$ 6,678,414
Transmission	6%	\$ 4,083,900	\$ 1,107,211
Distribution	56%	\$ 36,106,864	\$ 9,789,148
Total		\$ 64,823,813	\$ 17,574,773

## Debt by Function

Debt Item	Line No.	2019 6/30/2019	2020 6/30/2020	2021 6/30/2021	2022 6/30/2022
Total Debt Service Payments (in Thousands)	186	\$ 34,119	\$ 36,421	\$ 41,085	\$ 40,904
Total New Debt Service (in Thousands)	528	\$ -	\$ -	\$ -	\$ -
Total All Combined Debt (in Thousands)	540	\$ 34,119	\$ 36,421	\$ 41,085	\$ 40,904
Check		\$ -	\$ -	\$ -	\$ (85)

From Proforma Tab:	Line No.	2019 6/30/2019	2020 6/30/2020	2021 6/30/2021	2022 6/30/2022
Principal Payment on Current & New Bonds	92	\$ 14,445	\$ 9,935	\$ 15,355	\$ 16,035
Interest Payment on Current & New Bonds	93	\$ 19,674	\$ 26,486	\$ 25,730	\$ 24,954
POB Principal Payment	95	\$ 2,018	\$ 1,711	\$ 2,009	\$ 3,304
POB Interest Payment	96	\$ 314	\$ 244	\$ 2,176	\$ 2,195
Capital Lease - Principal	122	\$ 824	\$ 830	\$ 535	\$ 1,235
Capital Lease - Interest	123	\$ 57	\$ 39	\$ 24	\$ 61
GF Allocation and Debt Related Fiscal	79	\$ 465	\$ 465	\$ 498	\$ 434
Accrued Interest Payable	300	\$ 5,854	\$ 5,872	\$ 4,085	\$ 6,295
Total Debt Service		\$ 43,651	\$ 45,582	\$ 50,412	\$ 54,513
Check - Debt Service Req from Proforma		\$ (785.00)	\$ 5,912.00	\$ 2,834.00	\$ 8,505.00

From Debt Schedules Tab:	Line No.	2019 6/30/2019	2020 6/30/2020	2021 6/30/2021	2022 6/30/2022
Total Debt Service Payments (in Thousands)					
Principal	184	\$ 14,445	\$ 9,935	\$ 15,355	\$ 16,035
Interest	185	\$ 19,674	\$ 26,486	\$ 25,730	\$ 24,869
Total		\$ 34,119	\$ 36,421	\$ 41,085	\$ 40,904

Total Other Debt (in Thousands)					
Principal	200	\$ 1,711	\$ 2,009	\$ 3,304	\$ 4,225
Interest	201	\$ 244	\$ 2,176	\$ 2,195	\$ 2,131
Total		\$ 1,955	\$ 4,184	\$ 5,499	\$ 6,356

Total All New Debt (in Thousands)					
Principal	526	\$ -	\$ -	\$ -	\$ -
Interest	527	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -

Combined Debt Service (in Thousands)					
Combined Principal	538	\$ 14,445	\$ 9,935	\$ 15,355	\$ 16,035
Combined Interest	539	\$ 19,674	\$ 26,486	\$ 25,730	\$ 24,869
Combined Total		\$ 34,119	\$ 36,421	\$ 41,085	\$ 40,904

Function Percentages from "Use of Electric Bond Funds as of 03-31-22)					
Generation	38%	\$	13,839,980	\$ 15,612,300	\$ 15,543,520
Transmission	6%	\$	2,294,523	\$ 2,588,355	\$ 2,576,952
Distribution	56%	\$	20,286,497	\$ 22,884,345	\$ 22,783,528
Total		\$	36,421,000	\$ 41,085,000	\$ 40,904,000

## Debt by Function

Debt Item	Line No.	2023 6/30/2023	2024 6/30/2024	2025 6/30/2025
Total Debt Service Payments (in Thousands)	186	\$ 40,934	\$ 40,877	\$ 40,823
Total New Debt Service (in Thousands)	528	\$ 3,150	\$ 13,575	\$ 16,290
Total All Combined Debt (in Thousands)	540	\$ 44,084	\$ 54,452	\$ 57,113
Check		\$ -	\$ -	\$ -

From Proforma Tab:	Line No.	2023 6/30/2023	2024 6/30/2024	2025 6/30/2025
Principal Payment on Current & New Bonds	92	\$ 16,760	\$ 22,765	\$ 25,835
Interest Payment on Current & New Bonds	93	\$ 27,324	\$ 31,687	\$ 31,278
POB Principal Payment	95	\$ 4,225	\$ 5,112	\$ 5,667
POB Interest Payment	96	\$ 2,131	\$ 2,043	\$ 1,929
Capital Lease - Principal	122	\$ 708	\$ 689	\$ 689
Capital Lease - Interest	123	\$ 26	\$ 47	\$ 47
GF Allocation and Debt Related Fiscal	79	\$ 428	\$ 428	\$ 428
Accrued Interest Payable	300	\$ 6,084	\$ 5,855	\$ 5,641
Total Debt Service		\$ 57,686	\$ 68,626	\$ 71,514
Check - Debt Service Req from Proforma		\$ 5,873.00	\$ 5,626.00	\$ 5,427.00

From Debt Schedules Tab:	Line No.	2023 6/30/2023	2024 6/30/2024	2025 6/30/2025
Total Debt Service Payments (in Thousands)				
Principal	184	\$ 16,760	\$ 17,515	\$ 18,335
Interest	185	\$ 24,174	\$ 23,362	\$ 22,488
Total		\$ 40,934	\$ 40,877	\$ 40,823

Total Other Debt (in Thousands)				
Principal	200	\$ 5,112	\$ 5,667	\$ 5,832
Interest	201	\$ 2,043	\$ 1,929	\$ 1,796
Total		\$ 7,155	\$ 7,597	\$ 7,628

Total All New Debt (in Thousands)				
Principal	526	\$ -	\$ 5,250	\$ 7,500
Interest	527	\$ 3,150	\$ 8,325	\$ 8,790
Total		\$ 3,150	\$ 13,575	\$ 16,290

Combined Debt Service (in Thousands)				
Combined Principal	538	\$ 16,760	\$ 22,765	\$ 25,835
Combined Interest	539	\$ 27,324	\$ 31,687	\$ 31,278
Combined Total		\$ 44,084	\$ 54,452	\$ 57,113

Function Percentages from Use of Electric Bond Funds as of 0				
Generation	38%	\$ 16,751,920	\$ 20,691,760	\$ 21,702,940
Transmission	6%	\$ 2,777,292	\$ 3,430,476	\$ 3,598,119
Distribution	56%	\$ 24,554,788	\$ 30,329,764	\$ 31,811,941
Total		\$ 44,084,000	\$ 54,452,000	\$ 57,113,000

## Debt by Function

Debt Item	Line No.	2026 6/30/2026	2027 6/30/2027	2028 6/30/2028	2029 6/30/2029
Total Debt Service Payments (in Thousands)	186	\$ 40,885	\$ 40,827	\$ 40,824	\$ 40,779
Total New Debt Service (in Thousands)	528	\$ 19,576	\$ 28,838	\$ 28,299	\$ 30,459
Total All Combined Debt (in Thousands)	540	\$ 60,461	\$ 69,665	\$ 69,123	\$ 71,238
Check		\$ 41	\$ 148	\$ 145	\$ (361)

From Proforma Tab:	Line No.	2026 6/30/2026	2027 6/30/2027	2028 6/30/2028	2029 6/30/2029
Principal Payment on Current & New Bonds	92	\$ 26,805	\$ 33,494	\$ 34,369	\$ 35,239
Interest Payment on Current & New Bonds	93	\$ 33,615	\$ 36,023	\$ 34,609	\$ 36,360
POB Principal Payment	95	\$ 5,832	\$ 5,588	\$ 3,800	\$ 3,027
POB Interest Payment	96	\$ 1,796	\$ 1,646	\$ 1,493	\$ 1,388
Capital Lease - Principal	122	\$ 689	\$ 689	\$ 689	\$ 689
Capital Lease - Interest	123	\$ 47	\$ 47	\$ 47	\$ 47
GF Allocation and Debt Related Fiscal	79	\$ 428	\$ 428	\$ 428	\$ 428
Accrued Interest Payable	300	\$ 5,453	\$ 5,256	\$ 5,052	\$ 4,838
Total Debt Service		\$ 74,665	\$ 83,171	\$ 80,487	\$ 82,016
Check - Debt Service Req from Proforma		\$ 5,265.00	\$ 5,059.00	\$ 4,848.00	\$ 4,624.00

From Debt Schedules Tab:	Line No.	2026 6/30/2026	2027 6/30/2027	2028 6/30/2028	2029 6/30/2029
Total Debt Service Payments (in Thousands)					
Principal	184	\$ 19,305	\$ 20,085	\$ 20,960	\$ 21,830
Interest	185	\$ 21,580	\$ 20,742	\$ 19,864	\$ 18,949
Total		\$ 40,885	\$ 40,827	\$ 40,824	\$ 40,779

Total Other Debt (in Thousands)					
Principal	200	\$ 5,588	\$ 3,800	\$ 3,027	\$ 2,284
Interest	201	\$ 1,646	\$ 1,493	\$ 1,388	\$ 1,303
Total		\$ 7,234	\$ 5,293	\$ 4,415	\$ 3,586

Total All New Debt (in Thousands)					
Principal	526	\$ 7,500	\$ 13,476	\$ 13,476	\$ 13,476
Interest	527	\$ 12,076	\$ 15,362	\$ 14,823	\$ 16,983
Total		\$ 19,576	\$ 28,838	\$ 28,299	\$ 30,459

Combined Debt Service (in Thousands)					
Combined Principal	538	\$ 26,805	\$ 33,561	\$ 34,436	\$ 35,306
Combined Interest	539	\$ 33,656	\$ 36,104	\$ 34,687	\$ 35,932
Combined Total		\$ 60,461	\$ 69,665	\$ 69,123	\$ 71,238

Function Percentages from Use of Electric Bond Funds as of 0					
Generation	38%	\$ 22,975,180	\$ 26,472,700	\$ 26,266,740	\$ 27,070,440
Transmission	6%	\$ 3,809,043	\$ 4,388,895	\$ 4,354,749	\$ 4,487,994
Distribution	56%	\$ 33,676,777	\$ 38,803,405	\$ 38,501,511	\$ 39,679,566
Total		\$ 60,461,000	\$ 69,665,000	\$ 69,123,000	\$ 71,238,000

## Debt by Function

				Test Year 2024-2028	Test Year Adjustment
		2030 6/30/2030			
Debt Item	Line No.				
Total Debt Service Payments (in Thousands)	186	\$ 40,752	\$	40,847	(238)
Total New Debt Service (in Thousands)	528	\$ 37,118	\$	21,316	21,316
Total All Combined Debt (in Thousands)	540	\$ 77,870	\$	62,163	21,078
Check		\$ (1,706)	\$	67	
		2030 6/30/2030			
From Proforma Tab:	Line No.				
Principal Payment on Current & New Bonds	92	\$ 41,507	\$	28,654	13,299
Interest Payment on Current & New Bonds	93	\$ 38,069	\$	33,442	7,712
POB Principal Payment	95	\$ 2,284	\$	5,200	3,191
POB Interest Payment	96	\$ 1,303	\$	1,781	(395)
Capital Lease - Principal	122	\$ 344	\$	689	154
Capital Lease - Interest	123	\$ 24	\$	47	23
GF Allocation and Debt Related Fiscal	79	\$ 428	\$	428	(70)
Accrued Interest Payable	300	\$ 4,610	\$	5,451	1,366
Total Debt Service		\$ 88,569	\$	75,693	25,281
Check - Debt Service Req from Proforma		\$ 4,382.00	\$	5,245	2,411
		2030 6/30/2030			
From Debt Schedules Tab:	Line No.				
Total Debt Service Payments (in Thousands)					
Principal	184	\$ 22,760	\$	19,240	3,885
Interest	185	\$ 17,992	\$	21,607	(4,123)
Total		\$ 40,752	\$	40,847	(238)
Total Other Debt (in Thousands)					
Principal	200	\$ 2,249	\$	4,783	1,479
Interest	201	\$ 1,237	\$	1,651	(544)
Total		\$ 3,486	\$	6,433	935
Total All New Debt (in Thousands)					
Principal	526	\$ 17,975	\$	9,440	9,440
Interest	527	\$ 19,143	\$	11,875	11,875
Total		\$ 37,118	\$	21,316	21,316
Combined Debt Service (in Thousands)					
Combined Principal	538	\$ 40,735	\$	28,680	13,325
Combined Interest	539	\$ 37,135	\$	33,482	7,752
Combined Total		\$ 77,870	\$	62,163	21,078
Function Percentages from "Use of Electric Bond Funds as of 0					
Generation	38%	\$ 29,590,600	\$	23,621,864	8,009,564
Transmission	6%	\$ 4,905,810	\$	3,916,256	1,327,901
Distribution	56%	\$ 43,373,590	\$	34,624,680	11,740,335
Total		\$ 77,870,000	\$	62,162,800	21,077,800



## Plant in Service

Line No.	Acct. No.	Description	Gross Plant	Accumulated Depreciation	Net Plant (6/30/2021)
1	303	303 TOTAL INTANGIBLES - 167000	\$ 10,651,084	\$ -	\$ 10,651,084
2					
3					
4	310	310 SOURCE SUPPLY/LAND&RTS	\$ 17,142	\$ -	\$ 17,142
5	340	340 LAND & LAND RIGHTS	\$ 1,038,596	\$ -	\$ 1,038,596
6	350	350 TRANS. PLANT	\$ 2,683,037	\$ -	\$ 2,683,037
7	360	360 DIST. PLANT	\$ 41,183,402	\$ -	\$ 41,183,402
8	389	389 GENERAL PLANT	\$ 8,119,611	\$ -	\$ 8,119,611
9					
10					
11					
12	341	341 TREATMNT/STRUCT&IMP	\$ 149,894	\$ 39,972	\$ 109,922
13	352	352 TRANS. PLT	\$ 971,062	\$ 710,957	\$ 260,105
14	361	361 DIST. PLT	\$ 15,397,298	\$ 4,266,581	\$ 11,130,717
15	390	390 GENERAL PLT	\$ 50,743,610	\$ 9,329,193	\$ 41,414,417
16					
17					
18					
19	321	321 PROD. PLT SONG Unit 1&2	\$ -	\$ -	\$ -
20	321	321 PROD. PLT SONGS Unit 3 - non dep	\$ -	\$ -	\$ -
21	322	322 PROD. PLT	\$ -	\$ -	\$ -
22	323	323 PROD. PLT	\$ -	\$ -	\$ -
23	324	324 PROD. PLT	\$ -	\$ -	\$ -
24	325	325 PROD. PLT	\$ -	\$ -	\$ -
25	341	341 TREATMNT/STRUCT&IMP	\$ 553,575	\$ 115,328	\$ 438,247
26	344	344 PROD. PLT	\$ 267,815,656	\$ 111,102,596	\$ 156,713,060
27	353	353 TRANS. PLT	\$ 4,790,451	\$ 4,522,181	\$ 268,270
28	354	354 TRANS. PLT	\$ 3,567,512	\$ 1,251,520	\$ 2,315,992
29	355	355 TRANS. PLT	\$ 22,928,628	\$ 8,164,974	\$ 14,763,654
30	356	356 TRANS. PLT	\$ 8,716,136	\$ 3,637,134	\$ 5,079,002
31	357	357 TRANS. PLT	\$ 5,748,846	\$ 1,856,873	\$ 3,891,973
32	358	358 TRANS. PLT	\$ 2,356,742	\$ 1,257,665	\$ 1,099,077
33	359	359 TRANS. PLT	\$ -	\$ -	\$ -
34	362	362 DIST. PLT	\$ 154,722,893	\$ 55,402,019	\$ 99,320,875
35	364	364 DIST. PLT	\$ 44,909,055	\$ 18,346,185	\$ 26,562,871
36	365	365 DIST. PLT	\$ 45,300,634	\$ 24,052,960	\$ 21,247,674
37	366	366 DIST. PLT	\$ 131,830,676	\$ 37,896,415	\$ 93,934,261
38	367	367 DIST. PLT	\$ 137,105,611	\$ 68,490,579	\$ 68,615,032
39	368	368 DIST. PLT	\$ 63,370,705	\$ 33,474,633	\$ 29,896,072
40	369	369 DIST. PLT	\$ 29,359,860	\$ 15,070,839	\$ 14,289,021
41	370	370 DIST. PLT	\$ 21,963,893	\$ 7,206,731	\$ 14,757,162
42	371	371 DIST. PLT	\$ 851,584	\$ 762,056	\$ 89,528
43	372	372 DIST. PLT	\$ -	\$ -	\$ -
44	373	373 DIST. PLT	\$ 55,987,877	\$ 36,039,497	\$ 19,948,380
45	390	390 GENERAL PLT	\$ 11,855,114	\$ 3,029,541	\$ 8,825,573
46	391	391 OFC FURN & EQUIP	\$ 2,059,215	\$ 774,768	\$ 1,284,447
47	397	397 COMM IMP	\$ 15,098,505	\$ 11,290,883	\$ 3,807,622
48					
49					
50					
51					
52	344	344 GENERATORS	\$ 729,331	\$ 619,675	\$ 109,656
53	362	362 DISTRIBUTION/STRUCTURES	\$ 6,006,979	\$ 1,446,406	\$ 4,560,573
54	390	390 GEN. PLT	\$ 6,513,672	\$ 3,907,651	\$ 2,606,021
55	391	391 OFFICE FURNITURE	\$ 6,762,740	\$ 5,790,080	\$ 972,660
56	392	392 VEHICLE EQUIP.	\$ 12,682,230	\$ 10,242,582	\$ 2,439,648
57	392	392 VEHICLE EQUIP (FUND 511)	\$ 26,897	\$ 26,897	\$ -
58	393	393 STORES EQUIPMENT	\$ 45,523	\$ 45,523	\$ -
59	394	394 SHOP EQUIP.	\$ 410,934	\$ 353,329	\$ 57,605
60	395	395 LAB EQUIP.	\$ 814,618	\$ 814,618	\$ (0)
61	396	396 POWER EQUIP.	\$ 1,682,546	\$ 1,480,842	\$ 201,704
62	397	397 COMM. EQUIP.	\$ 7,809,193	\$ 5,844,944	\$ 1,964,249
63	398	398 MISC. EQUIP.	\$ 1,170,480	\$ 1,069,802	\$ 100,678
64	399	399 GEN PLANT/OTH TANG	\$ 18,944	\$ 6,315	\$ 12,629
65					
66					
67					
68	303	303 TOTAL INTANGIBLES - 168000	\$ 21,986,444	\$ 13,347,194	\$ 8,639,250
69					
70		<b>Grand Total</b>	<b>\$ 1,228,508,433</b>	<b>\$ 503,087,932</b>	<b>\$ 725,420,501</b>



# Labor

Line No.	GL Key	Code	Description	Actual FY 2019	Actual FY 2020	Actual FY 2021
1						
2	6000000	41	6000000 - Pub Util Admin-Mgmt Service	\$ 3,218,417	\$ 8,079,803	\$ 14,491,264
3	6000010	41	6000010 - PU-Adm-Mgtm Svs-Bldg Occupancy	\$ -	\$ -	\$ -
4	6000030	41	6000030 - Admin-Mgmt SVS-Mission Sq Bldg	\$ -	\$ -	\$ -
5	6002000	41	6002000 - Pub Util Work Force Developmnt	\$ (47,839)	\$ 81,165	\$ -
6	6003000	41	6003000 - Pub Util Office Ops Technology	\$ 1,106,933	\$ 2,045,281	\$ -
7	6004000	41	6004000 - Pub Util Business Support	\$ 1,030,823	\$ 892,363	\$ 1,264,217
8	6005000	41	6005000 - Pub Util Admin-CIS Util. Bill	\$ 1,102,578	\$ 1,057,533	\$ 955,955
9	6006000	41	6006000 - Pub Util Amin-Dark Fiber Prog	\$ -	\$ -	\$ -
10	6007000	41	6007000 - Pub Util Admin-Safety	\$ 286,312	\$ 345,244	\$ 312,235
11	6010000	41	6010000 - Pub Util Admin-Field Services	\$ 2,804,761	\$ 2,990,521	\$ 2,424,716
12	6015000	41	6015000 - Pub Util Admn-Customer Service	\$ 4,897,708	\$ 4,799,207	\$ 3,607,510
13	6015311	41	6015311 - PU-Cust Service-311 Call Ctr	\$ -	\$ -	\$ 1,063,525
14	6020000	41	6020000 - Pub Util Admin-Cust Engagement	\$ 374,717	\$ 479,688	\$ 1,554,695
15	6020100	41	6020100 - PU Adm-Pub Benefit Prog	\$ -	\$ -	\$ -
16	6025000	41	6025000 - Legislative & Regulatory Risk	\$ 451,762	\$ 364,297	\$ -
17	6100000	41	6100000 - Electric-Operations	\$ 9,799,929	\$ 9,307,133	\$ 9,850,945
18	6105000	41	6105000 - Electric-Prod & Oper-Field Ops	\$ 13,278,617	\$ 13,842,190	\$ 13,340,811
19	6110000	41	6110000 - Energy Deliv Engineering	\$ 8,554,929	\$ 9,167,285	\$ 8,227,098
20	6120000	41	6120000 - PU Elec Power Supply Operation	\$ 6,713,275	\$ 6,692,774	\$ 7,688,970
21	6120100	41	6120100 - PU Elec Power & Energy Purch	\$ -	\$ -	\$ -
22	6120110	41	6120110 - SONGS Power & Energy Purch	\$ -	\$ -	\$ -
23	6120120	41	6120120 - SPRINGS Power & Energy Purch	\$ -	\$ -	\$ -
24	6120130	41	6120130 - RERC/Acorn Generating Plant	\$ 2,949,311	\$ 3,197,149	\$ 3,041,888
25	6120140	41	6120140 - Clearwater Generating Plant	\$ 968,558	\$ 998,512	\$ 972,663
26	6125000	41	6125000 - Electric-Debt Svc-Revenue Bond	\$ -	\$ -	\$ -
27	6126000	41	6126000 - Electric-General Fund Transfer	\$ -	\$ -	\$ -
28						
29	<b>Subtotal</b>			<b>57,490,791</b>	<b>64,340,146</b>	<b>68,796,492</b>
30	Check			-	-	-



# Labor

Line No.	GL Key	Code	Description	Budget FY 2022	Budget FY 2023	Budget FY 2024
1						
2	6000000	41	6000000 - Pub Util Admin-Mgmt Service	\$ 5,125,123	\$ 5,267,625	\$ 5,391,395
3	6000010	41	6000010 - PU-Adm-Mgtm Svs-Bldg Occupancy	\$ -	\$ -	\$ -
4	6000030	41	6000030 - Admin-Mgmt SVS-Mission Sq Bldg	\$ -	\$ -	\$ -
5	6002000	41	6002000 - Pub Util Work Force Developmnt	\$ -	\$ -	\$ -
6	6003000	41	6003000 - Pub Util Office Ops Technology	\$ 333,084	\$ 208,119	\$ 216,625
7	6004000	41	6004000 - Pub Util Business Support	\$ 1,344,854	\$ 1,435,417	\$ 1,480,896
8	6005000	41	6005000 - Pub Util Admin-CIS Util. Bill	\$ 1,164,697	\$ 1,176,168	\$ 1,186,704
9	6006000	41	6006000 - Pub Util Amin-Dark Fiber Prog	\$ -	\$ -	\$ -
10	6007000	41	6007000 - Pub Util Admin-Safety	\$ 288,923	\$ 526,178	\$ 534,784
11	6010000	41	6010000 - Pub Util Admin-Field Services	\$ 3,475,115	\$ 3,494,409	\$ 3,566,613
12	6015000	41	6015000 - Pub Util Admn-Customer Service	\$ 4,283,938	\$ 4,291,202	\$ 4,355,121
13	6015311	41	6015311 - PU-Cust Service-311 Call Ctr	\$ 1,210,167	\$ 1,213,883	\$ 1,223,921
14	6020000	41	6020000 - Pub Util Admin-Cust Engagement	\$ 2,395,520	\$ 2,481,524	\$ 2,553,050
15	6020100	41	6020100 - PU Adm-Pub Benefit Prog	\$ -	\$ -	\$ -
16	6025000	41	6025000 - Legislative & Regulatory Risk	\$ 211,778	\$ 217,786	\$ 227,078
17	6100000	41	6100000 - Electric-Operations	\$ 13,469,246	\$ 12,337,524	\$ 12,927,728
18	6105000	41	6105000 - Electric-Prod & Oper-Field Ops	\$ 14,766,951	\$ 15,317,212	\$ 15,768,947
19	6110000	41	6110000 - Energy Deliv Engineering	\$ 9,897,819	\$ 10,557,555	\$ 10,848,868
20	6120000	41	6120000 - PU Elec Power Supply Operation	\$ 8,802,318	\$ 9,246,432	\$ 9,521,033
21	6120100	41	6120100 - PU Elec Power & Energy Purch	\$ -	\$ -	\$ -
22	6120110	41	6120110 - SONGS Power & Energy Purch	\$ -	\$ -	\$ -
23	6120120	41	6120120 - SPRINGS Power & Energy Purch	\$ -	\$ -	\$ -
24	6120130	41	6120130 - RERC/Acorn Generating Plant	\$ 3,123,638	\$ 3,138,749	\$ 3,164,670
25	6120140	41	6120140 - Clearwater Generating Plant	\$ 981,604	\$ 994,627	\$ 1,004,175
26	6125000	41	6125000 - Electric-Debt Svc-Revenue Bond	\$ -	\$ -	\$ -
27	6126000	41	6126000 - Electric-General Fund Transfer	\$ -	\$ -	\$ -
28						
29	<b>Subtotal</b>			<b>70,874,775</b>	<b>71,904,410</b>	<b>73,971,608</b>
30	Check			-	-	-





# Labor

Line No.	GL Key	Code	Description	Budget FY 2025	Budget FY 2026	Budget FY 2027
1						
2	6000000	41	6000000 - Pub Util Admin-Mgmt Service	\$ 5,543,454	\$ 5,701,105	\$ 5,827,378
3	6000010	41	6000010 - PU-Adm-Mgtm Svs-Bldg Occupancy	\$ -	\$ -	\$ -
4	6000030	41	6000030 - Admin-Mgmt SVS-Mission Sq Bldg	\$ -	\$ -	\$ -
5	6002000	41	6002000 - Pub Util Work Force Developmnt	\$ -	\$ -	\$ -
6	6003000	41	6003000 - Pub Util Office Ops Technology	\$ 227,232	\$ 239,144	\$ 251,571
7	6004000	41	6004000 - Pub Util Business Support	\$ 1,529,372	\$ 1,577,580	\$ 1,607,743
8	6005000	41	6005000 - Pub Util Admin-CIS Util. Bill	\$ 1,200,741	\$ 1,215,578	\$ 1,226,814
9	6006000	41	6006000 - Pub Util Amin-Dark Fiber Prog	\$ -	\$ -	\$ -
10	6007000	41	6007000 - Pub Util Admin-Safety	\$ 543,910	\$ 552,842	\$ 562,035
11	6010000	41	6010000 - Pub Util Admin-Field Services	\$ 3,645,633	\$ 3,724,326	\$ 3,772,671
12	6015000	41	6015000 - Pub Util Admn-Customer Service	\$ 4,434,443	\$ 4,520,759	\$ 4,568,146
13	6015311	41	6015311 - PU-Cust Service-311 Call Ctr	\$ 1,241,444	\$ 1,261,670	\$ 1,268,307
14	6020000	41	6020000 - Pub Util Admin-Cust Engagement	\$ 2,634,768	\$ 2,715,285	\$ 2,785,043
15	6020100	41	6020100 - PU Adm-Pub Benefit Prog	\$ -	\$ -	\$ -
16	6025000	41	6025000 - Legislative & Regulatory Risk	\$ 238,080	\$ 250,213	\$ 262,885
17	6100000	41	6100000 - Electric-Operations	\$ 13,159,829	\$ 13,372,181	\$ 13,530,155
18	6105000	41	6105000 - Electric-Prod & Oper-Field Ops	\$ 15,917,534	\$ 16,077,711	\$ 16,217,997
19	6110000	41	6110000 - Energy Deliv Engineering	\$ 11,139,563	\$ 11,411,420	\$ 11,629,216
20	6120000	41	6120000 - PU Elec Power Supply Operation	\$ 9,776,301	\$ 10,010,786	\$ 10,209,764
21	6120100	41	6120100 - PU Elec Power & Energy Purch	\$ -	\$ -	\$ -
22	6120110	41	6120110 - SONGS Power & Energy Purch	\$ -	\$ -	\$ -
23	6120120	41	6120120 - SPRINGS Power & Energy Purch	\$ -	\$ -	\$ -
24	6120130	41	6120130 - RERC/Acorn Generating Plant	\$ 3,191,689	\$ 3,220,038	\$ 3,248,073
25	6120140	41	6120140 - Clearwater Generating Plant	\$ 1,017,016	\$ 1,024,697	\$ 1,031,025
26	6125000	41	6125000 - Electric-Debt Svc-Revenue Bond	\$ -	\$ -	\$ -
27	6126000	41	6126000 - Electric-General Fund Transfer	\$ -	\$ -	\$ -
28						
29	<b>Subtotal</b>			<b>75,441,009</b>	<b>76,875,335</b>	<b>77,998,823</b>
30	Check			-	-	-



# Labor

Line No.	GL Key	Code	Description	Trended FY 2028	Test Year 2024-2028	Test Year Adjustment
1						
2	6000000	41	6000000 - Pub Util Admin-Mgmt Service	\$ 5,121,458.05	\$ 5,516,958	\$ (8,974,306)
3	6000010	41	6000010 - PU-Adm-Mgtm Svs-Bldg Occupancy	\$ -	\$ -	\$ -
4	6000030	41	6000030 - Admin-Mgmt SVS-Mission Sq Bldg	\$ -	\$ -	\$ -
5	6002000	41	6002000 - Pub Util Work Force Developmnt	\$ -	\$ -	\$ -
6	6003000	41	6003000 - Pub Util Office Ops Technology	\$ 267,668.43	\$ 240,448	\$ 240,448
7	6004000	41	6004000 - Pub Util Business Support	\$ 1,368,162.00	\$ 1,512,751	\$ 248,534
8	6005000	41	6005000 - Pub Util Admin-CIS Util. Bill	\$ 1,163,484.71	\$ 1,198,664	\$ 242,709
9	6006000	41	6006000 - Pub Util Amin-Dark Fiber Prog	\$ -	\$ -	\$ -
10	6007000	41	6007000 - Pub Util Admin-Safety	\$ 397,539.76	\$ 518,222	\$ 205,987
11	6010000	41	6010000 - Pub Util Admin-Field Services	\$ 3,451,945.62	\$ 3,632,238	\$ 1,207,521
12	6015000	41	6015000 - Pub Util Admn-Customer Service	\$ 4,252,575.33	\$ 4,426,209	\$ 818,698
13	6015311	41	6015311 - PU-Cust Service-311 Call Ctr	\$ 1,204,309.33	\$ 1,239,930	\$ 176,405
14	6020000	41	6020000 - Pub Util Admin-Cust Engagement	\$ 2,399,154.33	\$ 2,617,460	\$ 1,062,765
15	6020100	41	6020100 - PU Adm-Pub Benefit Prog	\$ -	\$ -	\$ -
16	6025000	41	6025000 - Legislative & Regulatory Risk	\$ 208,649.67	\$ 237,381	\$ 237,381
17	6100000	41	6100000 - Electric-Operations	\$ 12,872,733.10	\$ 13,172,525	\$ 3,321,580
18	6105000	41	6105000 - Electric-Prod & Oper-Field Ops	\$ 14,985,917.19	\$ 15,793,621	\$ 2,452,811
19	6110000	41	6110000 - Energy Deliv Engineering	\$ 10,091,982.43	\$ 11,024,210	\$ 2,797,112
20	6120000	41	6120000 - PU Elec Power Supply Operation	\$ 8,909,756.14	\$ 9,685,528	\$ 1,996,558
21	6120100	41	6120100 - PU Elec Power & Energy Purch	\$ -	\$ -	\$ -
22	6120110	41	6120110 - SONGS Power & Energy Purch	\$ -	\$ -	\$ -
23	6120120	41	6120120 - SPRINGS Power & Energy Purch	\$ -	\$ -	\$ -
24	6120130	41	6120130 - RERC/Acorn Generating Plant	\$ 3,117,352.76	\$ 3,188,365	\$ 146,477
25	6120140	41	6120140 - Clearwater Generating Plant	\$ 983,846.19	\$ 1,012,152	\$ 39,488
26	6125000	41	6125000 - Electric-Debt Svc-Revenue Bond	\$ -	\$ -	\$ -
27	6126000	41	6126000 - Electric-General Fund Transfer	\$ -	\$ -	\$ -
28						
29	<b>Subtotal</b>			70,796,535	76,071,694	7,275,202
30	Check					



## Purchased Power

Line No.	Account No.	Type	Description	Actual FY 2021
1	422917	1	ARB (Air Resources Board)	\$ 203,439
2	422914	2	Antelope Big Sky Ranch Solar (SCPPA)	\$ 968,222
3	422914	2	Antelope DSR 1 Solar (SCPPA)	\$ 1,604,932
4	422914	2	Antelope DSR 1 Solar (SCPPA) - Scheduling Coordinator	\$ (64,463)
5	422914	2	BP Energy	\$ 3,272,200
6	422914	2	Cabazon Wind - GlidePath	\$ 2,009,820
7	422912	3	California ISO Transmission	\$ 30,863,078
8	422912	3	California ISO- NERC/WECC/RC	\$ 199,859
9	422914	2	California ISO Energy	\$ 24,983,319
10	422915	1	California ISO Capacity	\$ 443,494
11	422915	1	Clean Power Alliance of So Cal	\$ 140,000
12	422912	3	California Power Exchange	\$ 1,569
13	422915	1	City of Banning	\$ 21,240
14	422915	1	City of Colton	\$ 55,200
15	422915	1	City of Pasadena	\$ 16,935
16	422915	1	City of Rancho Cucamonga	\$ 12,600
17	422914	2	Columbia 2 Solar (SCPPA)	\$ 1,475,349
18	422914	2	Columbia 2 Solar (SCPPA) Scheduling Coordinator3	\$ (26,966)
19	422914	2	ConocoPhillips Company	\$ 4,193,366
20	422915	1	EDF Trading North America Capacity	\$ 702,500
21	422915	1	Elk Hills Power	\$ 879,394
22	422914	2	First Solar Kingbird (SCPPA)	\$ 1,544,129
23	422914	2	First Solar Kingbird (SCPPA) Scheduling Coordinator	\$ (63,344)
24	422915	1	High Desert Power Project	\$ 1,302,000
25	422912	3	Imperial Irrigation District	\$ 341
26	422915	1	IPA Minimum	\$ 34,485,975
27	422914	2	IPA Variable	\$ 4,451,568
28	422912	3	LADWP Transmission	\$ 1,312,932
29	422914	2	LADWP Energy	\$ 210
30	422914	2	Loyalton/ARP (SCPPA)	\$ (244,168)
31	422914	2	Loyalton/ARP (SCPPA) - Scheduling Coordinator	\$ (1,236)
32	422912	3	Mead-Adelanto Transmission (SCPPA)	\$ (147,434)
33	422912	3	Mead-Phoenix Transmission (SCPPA)	\$ 47,168
34	422914	2	CalEnergy Operating Corp. (formerly: MidAmerican)	\$ 49,774,258
35	422914	2	MidAmerican Energy Holdings (Salton Sea) - Amortization	\$ 629,556
36	422912	3	Northern Transmission (UAMPS)	\$ 1,367,350
37	422915	1	NRG Power Marketing LLC	\$ 937,500
38	422915	1	Palo Verde Minimum (SCPPA)	\$ 2,372,198
39	422914	2	Palo Verde Variable (SCPPA)	\$ 641,846
40	422915	1	Roseburg Forest Products CO (SCPPA)	\$ 25,229
41	422915	1	SCPPA Adjustments (Resolutions)	\$ 98,215
42	422912	3	SCE W/S Distribution Access-WDAT	\$ 1,297,863
43	422912	3	SCE Firm Transmission	\$ 12,188,880
44	422912	3	SCE Facilities Charge	\$ 52,214
45	422914	2	Shell Energy North America	\$ 5,625
46	422914	2	Solar Star California (SunPower)	\$ 1,075,610
47	422912	3	Southern Transmission System (STS) - (SCPPA)	\$ 11,926,412
48	422914	2	Summer Solar (SCPPA)	\$ 1,235,449
49	422914	2	Summer Solar (SCPPA) - Scheduling Coordinator	\$ (18,150)
50	422915	1	Tenaska Power Services Co	\$ 2,076,000
51	422914	2	TerraForm Utility Solar (SunEdison)	\$ 3,383,732
52	422914	2	WAPA (US Dept of Energy)	\$ 348,389
53	422915	1	WAPA	\$ 479,781
54	422914	2	Wagner Wind	\$ 947,868

## Purchased Power

Line No.	Account No.	Type	Description	Actual FY 2021
55	422914	2	Wintec	\$ 129,307
56	011-424130	1	SONGS O&M Adjustment-424130	\$ 186,572
57	011-442100	1	SONGS Decommission Expense-442100	\$ 628,994
58	011-424130	1	SONGS-Nuclear	\$ 6,616
59	012-42XXXX	1	SPRINGS - Non-Personnel Costs	\$ 461,900
60	010-422925	2	SPRINGS - EDF	\$ 114,180
61	010-422925	2	SPRINGS - So Calif Gas Co	\$ 24,483
62	010-422925	2	SPRINGS - ConocoPhillips	\$ 3,056
63	010-422925	2	SPRINGS - Macquarie	\$ 1,541
64	013-41XXX	1	RERC - Personnel Costs	\$ 3,041,888
65	013-42XXX	1	RERC - Non-Personnel Costs	\$ 3,334,744
66	010-422926	2	RERC - ConocoPhillips	\$ 743,224
67	010-422926	2	RERC - Macquarie	\$ 162,718
68	010-422926	2	RERC - EDF Trading North America	\$ 3,301,174
69	010-422926	2	RERC - So Calif Gas Co	\$ 309,527
70	010-422927	2	CLEARWATER - So Cal Gas Co.	\$ 72,719
71	010-422927	2	CLEARWATER - ConocoPhillips	\$ 5,435
72	010-422927	2	CLEARWATER - Macquarie	\$ 41,270
73	010-422927	2	CLEARWATER - EDF Trading North America	\$ 387,396
74	014-41XXXX	1	CLEARWATER - Personnel Costs	\$ 972,663
75	014-42XXXX	1	CLEARWATER - Non-Personnel Costs	\$ 917,450
76	422912	3	CLEARWATER - SCE Facilities Charge	\$ 55,230
77	010-422928	1	ICE ENERGY INC - O&M	\$ 2,835
78	010-428500	1	Contingency Generating Plants	\$ -
79	422914	4	NEM Net Surplus Energy Compensation	\$ 4,306
80				
81	<b>Total</b>			<b>\$ 220,398,278</b>
82	Check			
83				
84			<b>FERC Section</b>	
85	5620	610000	FERC 5620- Transmission/Station Expense	\$ 150,052
86	5660	612000	FERC 5660- PU Elec Power Supply Operation	\$ 218,615
87	5700	610000	FERC 5700- Transm/Maint Station Equip	\$ 223,984
88	5710	610000	FERC 5710 - Transm/Maint of OH Lines 610000	\$ 5,344
89	5710	610500	FERC 5710 - Transm/Maint of OH Lines 610500	\$ 6,698
90				
91	<b>Total</b>			<b>\$ 604,693</b>
92				
93	<b>Grand Total</b>			<b>\$ 221,002,971</b>
94				
95	<b>Total Generation</b>			<b>\$ 161,232,818</b>
96	Demand			\$ 53,805,363
97	Energy			\$ 107,427,455
98	<b>Total Transmission</b>			<b>\$ 59,770,154</b>

## Transmission Costs

Line No.	Acct.	Description	FY 2022	FY 2023	FY 2024
1		<b>Transmission Costs (FIXED)</b>			
2	5650	Mead-Adelanto	\$ 444,339	\$ 457,881	\$ 471,694
3	5650	Mead-Phoenix	\$ 56,097	\$ 57,753	\$ 59,409
4	5650	STS	\$ 12,656,265	\$ 8,864,853	\$ 9,033,243
5	5650	NTS	\$ 1,320,904	\$ 900,825	\$ 912,540
6	5650	SCE	\$ 15,592,262	\$ 16,215,953	\$ 16,864,591
7	5650	SCE WDAT	\$ 1,298,000	\$ 1,298,000	\$ 1,298,000
8	5650	SCE Misc Charges	\$ 121,053	\$ 125,895	\$ 130,930
9	5650	LADWP Service Agreements	\$ 1,301,088	\$ 1,301,088	\$ 1,301,088
10					
11		<b>Transmission Costs (VARIABLE)</b>			
12	5650	ISO TAC Load	\$ 32,888,025	\$ 34,636,279	\$ 35,964,304
13	5650	ISO Transmission Charges	\$ 1,929,900	\$ 2,026,395	\$ 2,127,715
14					
15		<b>Total</b>	<b>\$ 67,607,932</b>	<b>\$ 65,884,922</b>	<b>\$ 68,163,513</b>
16					
17		<b>Total Fixed</b>	<b>\$ 32,790,007</b>	<b>\$ 29,222,248</b>	<b>\$ 30,071,495</b>
18		<b>% Fixed</b>	<b>49%</b>	<b>44%</b>	<b>44%</b>
19					
20		<b>Total Variable</b>	<b>\$ 34,817,925</b>	<b>\$ 36,662,674</b>	<b>\$ 38,092,019</b>
21		<b>% Variable</b>	<b>51%</b>	<b>56%</b>	<b>56%</b>

## Transmission Costs

Line No.	Acct.	Description	FY 2025	FY 2026	FY 2027
1		<b>Transmission Costs (FIXED)</b>			
2	5650	Mead-Adelanto	\$ 492,663	\$ 507,288	\$ 522,456
3	5650	Mead-Phoenix	\$ 61,148	\$ 62,928	\$ 64,791
4	5650	STS	\$ 9,206,418	\$ 9,384,685	\$ -
5	5650	NTS	\$ 958,167	\$ 1,006,075	\$ -
6	5650	SCE	\$ 17,539,175	\$ 18,240,742	\$ 4,024,018
7	5650	SCE WDAT	\$ 1,298,000	\$ 1,298,000	\$ 1,298,000
8	5650	SCE Misc Charges	\$ 136,168	\$ 141,614	\$ 147,279
9	5650	LADWP Service Agreements	\$ 1,301,088	\$ 1,301,088	\$ 376,476
10					
11		<b>Transmission Costs (VARIABLE)</b>			
12	5650	ISO TAC Load	\$ 37,168,384	\$ 38,596,100	\$ 39,921,331
13	5650	ISO Transmission Charges	\$ 2,234,100	\$ 2,345,806	\$ 2,463,096
14					
15		<b>Total</b>	<b>\$ 70,395,311</b>	<b>\$ 72,884,326</b>	<b>\$ 48,817,446</b>
16					
17		<b>Total Fixed</b>	<b>\$ 30,992,826</b>	<b>\$ 31,942,420</b>	<b>\$ 6,433,020</b>
18		<b>% Fixed</b>	<b>44%</b>	<b>44%</b>	<b>13%</b>
19					
20		<b>Total Variable</b>	<b>\$ 39,402,485</b>	<b>\$ 40,941,906</b>	<b>\$ 42,384,427</b>
21		<b>% Variable</b>	<b>56%</b>	<b>56%</b>	<b>87%</b>

## Transmission Costs

Line No.	Acct.	Description	FY 2028	FY 2029	FY 2030
1		<b>Transmission Costs (FIXED)</b>			
2	5650	Mead-Adelanto	\$ 538,299	\$ 554,415	\$ 562,731
3	5650	Mead-Phoenix	\$ 67,151	\$ 69,138	\$ 70,175
4	5650	STS	\$ -	\$ -	\$ -
5	5650	NTS	\$ -	\$ -	\$ -
6	5650	SCE	\$ 4,184,979	\$ 4,352,378	\$ 4,526,473
7	5650	SCE WDAT	\$ 1,298,000	\$ 1,298,000	\$ 1,298,000
8	5650	SCE Misc Charges	\$ 153,170	\$ 159,297	\$ 165,669
9	5650	LADWP Service Agreements	\$ 376,476	\$ 376,476	\$ 376,476
10					
11		<b>Transmission Costs (VARIABLE)</b>			
12	5650	ISO TAC Load	\$ 40,669,339	\$ 41,345,962	\$ 41,956,526
13	5650	ISO Transmission Charges	\$ 2,586,251	\$ 2,715,563	\$ 2,851,341
14					
15		<b>Total</b>	<b>\$ 49,873,665</b>	<b>\$ 50,871,228</b>	<b>\$ 51,807,391</b>
16					
17		<b>Total Fixed</b>	<b>\$ 6,618,075</b>	<b>\$ 6,809,704</b>	<b>\$ 6,999,524</b>
18		<b>% Fixed</b>	<b>13%</b>	<b>13%</b>	<b>14%</b>
19					
20		<b>Total Variable</b>	<b>\$ 43,255,590</b>	<b>\$ 44,061,525</b>	<b>\$ 44,807,867</b>
21		<b>% Variable</b>	<b>87%</b>	<b>87%</b>	<b>86%</b>

## Transmission Costs

Line No.	Acct.	Description	FY 2031	FY 2032	TY 2024-2028
1		<b>Transmission Costs (FIXED)</b>			
2	5650	Mead-Adelanto	\$ 571,172	\$ 579,740	\$ 506,480
3	5650	Mead-Phoenix	\$ 71,228	\$ 72,296	\$ 63,085
4	5650	STS	\$ -	\$ -	\$ 5,524,869
5	5650	NTS	\$ -	\$ -	\$ 575,356
6	5650	SCE	\$ 4,707,532	\$ 4,895,833	\$ 12,170,701
7	5650	SCE WDAT	\$ 1,298,000	\$ 1,298,000	\$ 1,298,000
8	5650	SCE Misc Charges	\$ 172,296	\$ 179,187	\$ 141,832
9	5650	LADWP Service Agreements	\$ 376,476	\$ 376,476	\$ 931,243
10					
11		<b>Transmission Costs (VARIABLE)</b>			
12	5650	ISO TAC Load	\$ 42,687,086	\$ 23,137,261	\$ 38,463,892
13	5650	ISO Transmission Charges	\$ 2,993,908	\$ 3,143,604	\$ 2,351,393
14					
15		<b>Total</b>	<b>\$ 52,877,698</b>	<b>\$ 33,682,397</b>	<b>\$ 62,026,852</b>
16					
17		<b>Total Fixed</b>	<b>\$ 7,196,703</b>	<b>\$ 7,401,532</b>	<b>\$ 21,211,567</b>
18		<b>% Fixed</b>	<b>14%</b>	<b>22%</b>	<b>32%</b>
19					
20		<b>Total Variable</b>	<b>\$ 45,680,995</b>	<b>\$ 26,280,865</b>	<b>\$ 40,815,285</b>
21		<b>% Variable</b>	<b>86%</b>	<b>78%</b>	<b>68%</b>



## Transmission Costs

Line No.	Acct.	Description	Test Year Adjustment
1		<b>Transmission Costs (FIXED)</b>	
2	5650	Mead-Adelanto	\$ 62,141
3	5650	Mead-Phoenix	\$ 6,988
4	5650	STS	\$ (7,131,396)
5	5650	NTS	\$ (745,548)
6	5650	SCE	\$ (3,421,561)
7	5650	SCE WDAT	\$ -
8	5650	SCE Misc Charges	\$ 20,779
9	5650	LADWP Service Agreements	\$ (369,845)
10			
11		<b>Transmission Costs (VARIABLE)</b>	
12	5650	ISO TAC Load	\$ 5,575,867
13	5650	ISO Transmission Charges	\$ 421,493
14			
15		<b>Total</b>	
16			
17		<b>Total Fixed</b>	
18		<b>% Fixed</b>	
19			
20		<b>Total Variable</b>	
21		<b>% Variable</b>	



# CIP Allocator

Line No.	Acct.	Description	Function	FY 2021
1		<b>CIP Scenario</b>	<b>Option 2</b>	
2				
3		Infrastructure CIP		
4		Overhead	Distribution	\$ 4,927,239
5		Underground	Distribution	\$ 4,752,679
6		Substation	Distribution	\$ 5,015,755
7		Technology	See Allocation	\$ 13,559,952
		EV Charging Stations and LED Street Lights	N/A	\$ -
8		Subtotal		\$ 28,255,625
9				
10		Other CIP		
11		Remainder of CIP (Obligation to Serve Projects)	See Allocation	\$ 12,192,414
12		EV Stations (From Remainder of CIP above)	N/A	\$ 559,483
13		LED Street Light Retrofit	N/A	\$ 2,404,801
14		RTRP	N/A	\$ -
15		CIS	N/A	\$ -
16		Additional CIP - Performance Audit and Security Assess	N/A	\$ -
17		Facilities	N/A	\$ -
18		Other carryovers from FY 14 - rolling carryovers	N/A	\$ -
		Subtotal		\$ 15,156,698
		Total CIP		\$ 43,412,323
		Remainder of CIP (Obligation to Serve Projects)		
		Production	Production	\$ -
		Transmission	Transmission	\$ -
		Distribution	Distribution	\$ 11,616,676
		Customer	Customer	\$ 575,737.52
		CIP by Function		
		Production	Production	\$ -
		Transmission	Transmission	\$ -
		Distribution	Distribution	\$ 26,312,349
		Customer	Customer	\$ 575,738
		Total		\$ 26,888,087
		CIP Allocation %		
		Production		0.00%
		Transmission		0.00%
		Distribution		97.86%
		Customer		2.14%
		CIP Allocated \$		
		Production	\$	-
		Transmission	\$	-
		Distribution	\$	1,188,984
		Customer	\$	26,016

GL Object	Description	FY 2021	% Applicable
470611	Transformers	\$ -	30%
470623	GO 165 Upgrades /Ln Rebid/Reloc	\$ 2,905,000	60%
470638	Neighborhood Street Light Retr	\$ -	100%
470644	Major 4/12KV Conversion	\$ 3,300,000	100%
	Subtotal Overhead	\$ 6,205,000	
470601	Dist Line Extensions	\$ -	100%
470603	Lines Rebuilds	\$ 350,000	43%
470624	GO 165 Upgrades /Line Rebuilds / Relocate-UG	\$ 905,000	40%
470635	Cable Replacement	\$ 1,321,000	100%
470636	Cable Replacement - PW Street Rehab.	\$ -	100%
	Subtotal Underground	\$ 2,576,000	
470608	System Substn Modifications	\$ 203,000	100%
470614	Substation Innovation	\$ -	100%
470616	Substation Bus & Upgrades/Automation	\$ 1,165,000	100%
470632	Substation Transformer Add	\$ 1,346,000	100%
	Subtotal Substation	\$ 2,714,000	
470601	Dist Line Extensions	\$ 1,644,000	100%
470603	Lines Rebuilds	\$ 1,230,000	57%
470607	Street Lighting	\$ -	100%
470608	System Substn Modifications	\$ -	100%
470611	Transformers	\$ 2,721,000	70%
470612	Capacitors - Regulators	\$ -	100%
470613	Meters	\$ 316,000	100%
470615	Services	\$ 163,000	100%
470616	Substation Bus & Upgrades/Automation	\$ -	100%
470619	Major Oh/Ug Conversions	\$ 446,000	100%
470620	Major Transmission Line Proj	\$ 355,000	100%
470623	GO 165 Upgrades /Ln Rebid/Reloc	\$ -	100%
470626	Major Tract Dist.	\$ 114,000	100%
470632	Substation Transformer Add	\$ -	100%
470633	Major Feeders	\$ 204,000	100%
470634	SCE Condemnation Costs	\$ 400,000	100%
470635	Cable Replacement	\$ 191,000	100%
470637	Major Street Light Projects	\$ 1,160,000	100%
470638	Neighborhood Street Light Retr	\$ -	100%
470644	Major 4/12KV Conversion	\$ -	100%
470655	Distrib Automation/Reliability	\$ 211,000	100%
470664	City-Wide Communications Ntwrk	\$ 1,734,000	100%
470672	SCADA	\$ 600,000	100%
	Subtotal Recurring/Obligation to Serve	\$ 11,489,000	
470685	RTRP and STP Project	\$ 59,079,513	100%
470686	New 230 kV Station - Reimb	\$ 166,589	100%
	Subtotal RTRP	\$ 59,246,101	
470601	DistLine Extensions - Evs - ED	\$ 574,000	100%
470616	Substation Bus & Upgrades/Automation - ED	\$ -	100%
470637	Major Street Light Projects - LED Project - ED	\$ 2,404,801	100%

470655	Distrib Automation/Reliability - ED	\$	-	100%
470657	Biogas to Energy	\$	100,000	100%
470696	GIS Migration - ROSA	\$	-	100%
470822	Enterprise ODMS - ROSA	\$	89,076	100%
470823	Adv Metering Infrastructure - ROSA	\$	8,300,000	100%
470823	Adv Metering Infrastructure - ROSA (Meters)	\$	8,300,000	100%
470824	Technology Governance (Cyber) - ED/ROSA	\$	-	100%
470825	Warehouse Inventory System - ED	\$	-	100%
470826	Network Comm System (NCS) - ROSA/ED	\$	-	100%
470827	Land Moble Radio (LMR) - ED	\$	-	100%
470831	9-Mobile Applications (Mobile Apps)	\$	-	100%
470829	Outage Management System (OMS) - ED	\$	129,000	100%
470830	Adv Distrib Mgmt Sys (ADMS) - ED	\$	448,000	100%
Subtotal System Automation		\$	20,344,877	
470020	Bldgs & Structure Improvements	\$	-	100%
470643	Facility Compliance/Upgrades	\$	-	100%
470694	CIS Banner Upgrade - William	\$	-	100%
470694	enQuesta Upgrade to 6.0 V	\$	-	100%
470694	WebConnect Replacement - Capricorn	\$	-	100%
470694	CGI - PragmaCAD- Mobile Field Services suite upgrade	\$	-	100%
470694	UWAM Upgrade/Replacement - Business Systems Customizations	\$	-	100%
470616	RERC Capital Replacement	\$	4,731,100	100%
470698	Dark Fiber	\$	-	100%
470821	Ice Bear Units	\$	-	100%
470834	City-Wide IT Projects	\$	-	100%
Subtotal Other Projects		\$	4,731,100	
Total		\$	107,306,079	\$ 62

Line No.	GL Object	Description	Funding	FY 2021
<b>Overhead</b>				
470611	Transformers		BL	\$ -
470623	GO 165 Upgrades /Ln Reblld/Reloc		BL	\$ 2,905,000
470638	Neighborhood Street Light Retr		BL	\$ -

470644	Major 4/12KV Conversion	BL	\$	3,300,000
			\$	6,205,000
<b>Underground</b>				
470601	Dist Line Extensions	D/R	\$	-
470603	Lines Rebuilds	BL	\$	350,000
470624	GO 165 Upgrades /Line Rebuilds / Relocate-UG	BL	\$	905,000
470635	Cable Replacement	BL	\$	1,321,000
470636	Cable Replacement - PW Street Rehab.	BL	\$	-
			\$	2,576,000
<b>Substation</b>				
470608	System Substn Modifications	BL	\$	203,000
470614	Substation Innovation	BL	\$	-
470616	Substation Bus & Upgrades/Automation	BL	\$	1,165,000
470632	Substation Transformer Add	BL	\$	1,346,000
			\$	2,714,000
<b>Recurring/Obligation to Serve</b>				
470601	Dist Line Extensions	BL	\$	1,644,000
470603	Lines Rebuilds	BL	\$	1,230,000
470607	Street Lighting	R	\$	-
470608	System Substn Modifications	BL	\$	-
470611	Transformers	BL	\$	2,721,000
470612	Capacitors - Regulators	BL	\$	-
470613	Meters	R	\$	316,000
470615	Services	D/R	\$	163,000
470616	Substation Bus & Upgrades/Automation	BL	\$	-
470619	Major Oh/Ug Conversions	BL	\$	446,000
470620	Major Transmission Line Proj	BL	\$	355,000
470623	GO 165 Upgrades /Ln Reblld/Reloc	BL	\$	-
470626	Major Tract Dist.	D/R	\$	114,000
470632	Substation Transformer Add	BL	\$	-
470633	Major Feeders	BL	\$	204,000
470634	SCE Condemnation Costs	R	\$	400,000
470635	Cable Replacement	BL	\$	191,000
470637	Major Street Light Projects	BL	\$	1,160,000
470638	Neighborhood Street Light Retr	BL	\$	-
470644	Major 4/12KV Conversion	BL	\$	-
470655	Distrib Automation/Reliability	BL	\$	211,000
470664	City-Wide Communications Ntwrk	R/BS	\$	1,734,000
470672	SCADA	BL	\$	600,000
			\$	11,489,000
<b>TOTALS 4 CATEGORIES</b>				\$ 22,984,000
<b>RTRP</b>				
470685	RTRP and STP Project	Res-Reliab	\$	59,079,513
470686	New 230 kV Station - Reimb	Reserve	\$	166,589
			\$	59,246,101
<b>System Automation</b>				
470601	DistLine Extensions - Evs - ED	Res-GHG	\$	574,000
470616	Substation Bus & Upgrades/Automation - ED	BL		
470637	Major Street Light Projects - LED Project - ED	Res-GHG	\$	2,404,801
470655	Distrib Automation/Reliability - ED	BS	\$	-
470657	Biogas to Energy	BL	\$	100,000
470696	GIS Migration - ROSA	RT	\$	-
470822	Enterprise ODMS - ROSA	RT	\$	89,076
470823	Adv Metering Infrastructure - ROSA	BS	\$	8,300,000
470823	Adv Metering Infrastructure - ROSA (Meters)	BL	\$	-
470824	Technology Governance (Cyber) - ED/ROSA	RT	\$	-
470825	Warehouse Inventory System - ED	RT/BS	\$	-
470826	Network Comm System (NCS) - ROSA/ED	RT/BS	\$	-
470827	Land Moble Radio (LMR) - ED	RT	\$	-
470831	9-Mobile Applications (Mobile Apps)	RT	\$	-
470829	Outage Management System (OMS) - ED	RT	\$	129,000
470830	Adv Distrib Mgmt Sys (ADMS) - ED	RT	\$	448,000

\$ 12,044,877

**Other Projects**

470020	Bldgs & Structure Improvements	Reserve	\$	-
470643	Facility Compliance/Upgrades	Reserve	\$	-
470694	CIS Banner Upgrade - William	R	\$	-
470694	enQuesta Upgrade to 6.0 V	R	\$	-
470694	WebConnect Replacement - Capricorn	R	\$	-
470694	CGI - PragmaCAD- Mobile Field Services suite upgrade	R	\$	-
470694	UWAM Upgrade/Replacement - Business Systems Customizations	R	\$	-
470616	RERC Capital Replacement	Res-Reliab	\$	4,731,100
470698	Dark Fiber	Res-DF	\$	-
470821	Ice Bear Units	Res-GHG	\$	-
470834	City-Wide IT Projects	R	\$	-
			\$	4,731,100

[illegible]

\$ Applicable	Allocation	Production	Transmission	Distribution	Customer
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 1,743,000	Distribution	\$ -	\$ -	\$ 1,743,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 3,300,000	Distribution	\$ -	\$ -	\$ 3,300,000	\$ -
\$ 5,043,000		\$ -	\$ -	\$ 5,043,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 150,500	Distribution	\$ -	\$ -	\$ 150,500	\$ -
\$ 362,000	Distribution	\$ -	\$ -	\$ 362,000	\$ -
\$ 1,321,000	Distribution	\$ -	\$ -	\$ 1,321,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 1,833,500		\$ -	\$ -	\$ 1,833,500	\$ -
\$ 203,000	Distribution	\$ -	\$ -	\$ 203,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 1,165,000	Distribution	\$ -	\$ -	\$ 1,165,000	\$ -
\$ 1,346,000	Distribution	\$ -	\$ -	\$ 1,346,000	\$ -
\$ 2,714,000		\$ -	\$ -	\$ 2,714,000	\$ -
\$ 1,644,000	Distribution	\$ -	\$ -	\$ 1,644,000	\$ -
\$ 701,100	Distribution	\$ -	\$ -	\$ 701,100	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 1,904,700	Distribution	\$ -	\$ -	\$ 1,904,700	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 316,000	Customer	\$ -	\$ -	\$ -	\$ 316,000
\$ 163,000	Customer	\$ -	\$ -	\$ -	\$ 163,000
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 446,000	Distribution	\$ -	\$ -	\$ 446,000	\$ -
\$ 355,000	Distribution	\$ -	\$ -	\$ 355,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 114,000	Distribution	\$ -	\$ -	\$ 114,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 204,000	Distribution	\$ -	\$ -	\$ 204,000	\$ -
\$ 400,000	Distribution	\$ -	\$ -	\$ 400,000	\$ -
\$ 191,000	Distribution	\$ -	\$ -	\$ 191,000	\$ -
\$ 1,160,000	Distribution	\$ -	\$ -	\$ 1,160,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 211,000	Distribution	\$ -	\$ -	\$ 211,000	\$ -
\$ 1,734,000	Distribution	\$ -	\$ -	\$ 1,734,000	\$ -
\$ 600,000	Distribution	\$ -	\$ -	\$ 600,000	\$ -
\$ 10,143,800		\$ -	\$ -	\$ 9,664,800	\$ 479,000
		0%	0%	95%	5%
\$ 59,079,513	Distribution	\$ -	\$ -	\$ 59,079,513	\$ -
\$ 166,589	Distribution	\$ -	\$ -	\$ 166,589	\$ -
\$ 59,246,101		\$ -	\$ -	\$ 59,246,101	\$ -
\$ 574,000	Distribution	\$ -	\$ -	\$ 574,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 2,404,801	Distribution	\$ -	\$ -	\$ 2,404,801	\$ -



\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 100,000	Distribution	\$ -	\$ -	\$ 100,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 89,076	Distribution	\$ -	\$ -	\$ 89,076	\$ -
\$ 8,300,000	Distribution	\$ -	\$ -	\$ 8,300,000	\$ -
\$ 8,300,000	Distribution	\$ -	\$ -	\$ 8,300,000	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 129,000	Distribution	\$ -	\$ -	\$ 129,000	\$ -
\$ 448,000	Distribution	\$ -	\$ -	\$ 448,000	\$ -
\$ 20,344,877		\$ -	\$ -	\$ 20,344,877	\$ -

\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 4,731,100	Distribution	\$ -	\$ -	\$ 4,731,100	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ -	Distribution	\$ -	\$ -	\$ -	\$ -
\$ 4,731,100		\$ -	\$ -	\$ 4,731,100	\$ -

\$ 104,056,379	\$ -	\$ -	\$ 103,577,379	\$ 479,000
	0%	0%	100%	0%

Allocations					
	1	0	0	0	1
Production	100%	0%	0%	0%	100%
	0	1	0	0	1
Transmission	0%	100%	0%	0%	100%
	0	0	1	0	1
Distribution	0%	0%	100%	0%	100%
	0	0	0	1	1
Customer	0%	0%	0%	100%	100%

FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
\$ 445	\$ 445	\$ 445	\$ 445	\$ 445
\$ 3,439,157	\$ 2,854,124	\$ 2,440,210	\$ 2,526,799	\$ 3,908,384
\$ 179,141	\$ 179,141	\$ 1,213,923	\$ 1,064,273	\$ 1,745,211

\$ 5,805,983	\$ 5,309,100	\$ 6,978,075	\$ 6,418,773	\$ 5,517,865
\$ 9,424,726	\$ 8,342,810	\$ 10,632,653	\$ 10,010,291	\$ 11,171,905
\$ 58,059	\$ 58,059	\$ 58,059	\$ 58,059	\$ 58,059
\$ 691,548	\$ 613,335	\$ 2,857,834	\$ 2,915,668	\$ 4,075,344
\$ 2,399,871	\$ 3,975,049	\$ 4,702,611	\$ 3,708,173	\$ 3,750,170
\$ 6,354,345	\$ 6,206,810	\$ 9,136,145	\$ 11,265,480	\$ 11,049,065
\$ 9,135	\$ 9,135	\$ 9,135	\$ 9,135	\$ 9,135
\$ 9,512,959	\$ 10,862,388	\$ 16,763,785	\$ 17,956,516	\$ 18,941,772
\$ 249,580	\$ 223,839	\$ 357,547	\$ 548,318	\$ 856,486
\$ 2,586	\$ 2,586	\$ 2,586	\$ 2,586	\$ 2,586
\$ 7,685,114	\$ 5,647,697	\$ 4,810,281	\$ 4,547,746	\$ 5,852,757
\$ 10,339,362	\$ 8,018,213	\$ 8,591,081	\$ 11,311,197	\$ 9,679,946
\$ 18,276,642	\$ 13,892,335	\$ 13,761,494	\$ 16,409,846	\$ 16,391,774
\$ 1,578,009	\$ 2,249,448	\$ 2,333,958	\$ 2,646,871	\$ 2,959,784
\$ 1,406,969	\$ 2,176,969	\$ 1,700,000	\$ 2,800,000	\$ 3,100,000
\$ 65,111	\$ 65,111	\$ -	\$ -	\$ -
\$ 6,909,060	\$ 5,351,060	\$ 4,700,000	\$ 4,800,000	\$ 4,700,000
\$ 245	\$ 245	\$ -	\$ -	\$ -
\$ 220,109	\$ 195,109	\$ 300,000	\$ 300,000	\$ 300,000
\$ 637,300	\$ 487,300	\$ 400,000	\$ 400,000	\$ 400,000
\$ 738,571	\$ 792,571	\$ 500,000	\$ 500,000	\$ 500,000
\$ 404,529	\$ 349,529	\$ 300,000	\$ 300,000	\$ 300,000
\$ 212,885	\$ 81,885	\$ -	\$ -	\$ -
\$ 1,121,930	\$ 1,117,930	\$ 600,000	\$ 600,000	\$ 600,000
\$ 403,908	\$ 403,908	\$ 400,000	\$ 400,000	\$ 400,000
\$ 622,140	\$ 35,140	\$ -	\$ -	\$ -
	\$ 600,000	\$ 600,000	\$ 600,000	\$ 1,589,545
\$ 1,526,586	\$ 1,203,586	\$ 685,000	\$ 750,000	\$ 775,000
\$ 2,412,530	\$ 1,978,530	\$ 1,533,530	\$ 1,313,530	\$ 1,413,530
\$ 781,631	\$ 733,631	\$ 600,000	\$ 610,000	\$ 600,000
\$ 19,041,514	\$ 17,821,953	\$ 14,652,488	\$ 16,020,401	\$ 17,637,859
\$ (3,621,165)	\$ (64,380,734)	\$ (94,988,420)	\$ (108,608,007)	\$ (119,815,119)
\$ (14,185)	\$ (180,774)	\$ (180,774)	\$ (180,774)	\$ (180,774)
\$ (3,635,350)	\$ (64,561,507)	\$ (95,169,194)	\$ (108,788,781)	\$ (119,995,893)
\$ 1,114,402	\$ 591,828	\$ 608,695	\$ 660,739	\$ 690,624
\$ 5,184	\$ 5,184	\$ 5,184	\$ 5,184	\$ 5,184
\$ 9,406,157	\$ 4,906,157	\$ 4,756,157	\$ 4,756,157	\$ 4,756,157
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 6,800,000	\$ 1,200,000	\$ -	\$ -	\$ -
\$ 1,021,421	\$ 517,886	\$ (0)	\$ (0)	\$ (0)
\$ (0)	\$ (0)	\$ (0)	\$ 1,001,669	\$ 2,031,886
\$ 1,577,857	\$ 1,577,857	\$ 1,217,391	\$ 1,252,086	\$ 1,287,771
\$ 738,952	\$ 1,169,804	\$ 1,612,935	\$ 2,068,694	\$ 2,537,443
\$ 3,402,293	\$ 5,769,606	\$ 6,621,780	\$ 7,247,823	\$ 7,891,709
\$ 2,052,280	\$ 3,235,937	\$ 4,453,328	\$ 5,705,415	\$ 6,993,186
\$ 344,106	\$ 698,020	\$ 1,062,020	\$ 1,436,393	\$ 1,436,393
\$ 1,706,424	\$ 743,156	\$ 1,351,851		
\$ 487,198	\$ 670,046	\$ 751,785	\$ 752,953	\$ 2,953
\$ 839,333	\$ 1,005,197	\$ 998,588	\$ 1,070,290	\$ 2,517,055

\$	29,495,607	\$	22,090,677	\$	23,439,712	\$	25,957,404	\$	30,150,362
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\$	564,874	\$	564,874	\$	564,874	\$	564,874	\$	564,874
\$	500,000	\$	500,000	\$	500,000	\$	500,000	\$	500,000
\$	701,384	\$	701,384	\$	701,384	\$	701,384	\$	701,384
\$	868,377	\$	868,377	\$	868,377	\$	868,377	\$	868,377
\$	450,776	\$	450,776	\$	450,776	\$	450,776	\$	450,776
\$	733,707	\$	733,707	\$	733,707	\$	733,707	\$	733,707
\$	513,102	\$	1,460,028	\$	1,460,028	\$	1,460,028	\$	1,460,028
\$	4,813,046	\$	5,161,193	\$	9,637,060				
\$	588,966	\$	188,966	\$	8,966	\$	8,966	\$	8,966
\$	3,398,350	\$	3,398,350	\$	3,398,350	\$	3,398,350	\$	3,398,350
\$	554,966	\$	154,966	\$	154,966	\$	154,966	\$	154,966
\$	13,687,547	\$	14,182,620	\$	18,478,487	\$	8,841,427	\$	8,841,427

# A&G Allocator

Line No.	Acct.	Description	Function	Actual FY 2021	Budget FY 2022	Budget FY 2023
1	553	Maint/Generating & Elec. Equip	Production	\$ 5,254,765	\$ 6,428,541	\$ 5,792,356
2	556	System Control and Load Dispatching	Production	\$ 5,009,358	\$ 5,550,090	\$ 5,000,838
3	557	Other Expenses	Production	\$ 8,035,233	\$ 10,938,879	\$ 10,034,025
4	560	Operating Supervision and Engineering	Distribution	\$ -	\$ -	\$ -
5	561	Load Dispatching	Distribution	\$ -	\$ -	\$ -
6	562	Station Expenses	Distribution	\$ 150,052	\$ 7,026	\$ 4,383
7	563	Overhead Line Expenses	Distribution	\$ -	\$ -	\$ -
8	564	Underground Line Expenses	Distribution	\$ -	\$ -	\$ -
9	566	Miscellaneous Transmission Expenses	Distribution	\$ 220,184	\$ 18,015	\$ 11,238
10	568	Maintenance Supervision and Engineering	Distribution	\$ -	\$ -	\$ -
11	569	Maintenance of Structures	Distribution	\$ -	\$ -	\$ -
12	570	Maintenance of Station Equipment	Distribution	\$ 223,984	\$ 11,202	\$ 6,988
13	571	Maintenance of Overhead Lines	Distribution	\$ 12,042	\$ 331	\$ 207
14	572	Maintenance of Underground Lines	Distribution	\$ -	\$ -	\$ -
15	573	Maintenance of Misc. Transmission Plant	Distribution	\$ 1,405,306	\$ 71,748	\$ 44,757
16	580	Operation Maintenance and Engineering	Distribution	\$ 4,351,633	\$ 6,758,701	\$ 7,080,349
17	581	Load Dispatching	Distribution	\$ 2,619,584	\$ 4,220,784	\$ 4,421,651
18	582	Station Expenses	Distribution	\$ 20,012	\$ 25,523	\$ 26,737
19	583	Overhead Line Expenses	Distribution	\$ -	\$ 119	\$ 125
20	584	Underground Line Expenses	Distribution	\$ -	\$ 6,052	\$ 6,340
21	585	Street Lighting and Signal Expenses	Distribution	\$ -	\$ -	\$ -
22	586	Meter Expenses	Distribution	\$ 68,265	\$ 141,589	\$ 148,327
23	587	Customer Installation Expenses	Distribution	\$ 196,749	\$ 179,394	\$ 187,932
24	588	Miscellaneous Distribution Expenses	Distribution	\$ 60,250	\$ 117,640	\$ 123,239
25	589	Rents	Distribution	\$ -	\$ -	\$ -
26	590	Maintenance Supervision and Engineering	Distribution	\$ -	\$ -	\$ -
27	591	Maintenance of Structures	Distribution	\$ 55,080	\$ 90,362	\$ 94,662
28	592	Maintenance of Station Equipment	Distribution	\$ 1,085,659	\$ 1,637,972	\$ 1,715,924
29	593	Maintenance of Overhead Lines	Distribution	\$ 8,844,686	\$ 10,127,033	\$ 10,608,980
30	594	Maintenance of Underground Lines	Distribution	\$ 2,387,820	\$ 3,771,271	\$ 3,950,747
31	595	Maintenance of Line Transformers	Distribution	\$ 51,576	\$ 103,493	\$ 108,418
32	596	Maintenance of Street Light and Signals	Distribution	\$ 1,313,480	\$ 1,607,759	\$ 1,684,273
33	597	Maintenance of Meters	Distribution	\$ 177,434	\$ 463,673	\$ 485,739
34	598	Maintenance of Misc. Distribution Equipment	Distribution	\$ 502,532	\$ 925,649	\$ 969,701
35	901	Supervision	Customer	\$ 252,050	\$ 276,617	\$ 1,325,411
36	902	Meter Reading Expenses	Customer	\$ 1,073,989	\$ 1,542,488	\$ 7,390,838
37	903	Customer Records and Collection Expenses	Customer	\$ 5,503,244	\$ 7,948,871	\$ 38,087,058
38	904	Uncollectible Accounts	Customer	\$ -	\$ 1,081,627	\$ 1,086,028
39	905	Misc. Customer Account Expenses	Customer	\$ -	\$ -	\$ -
40	907	Supervision	Customer	\$ -	\$ -	\$ -
41	908	Customer Assistance Expenses	Customer	\$ 1,616,598	\$ 1,205,323	\$ 5,775,311
42	909	Information and Advertising Expenses	Customer	\$ 20,865	\$ 237,602	\$ 1,138,474
43	910	Misc. Customer Service Expense	Customer	\$ -	\$ -	\$ -
44	911	Supervision	Customer	\$ -	\$ -	\$ -
45	912	Demonstration and Selling Expenses	Customer	\$ -	\$ 271,084	\$ 1,298,900
46	913	Advertising Expenses	Customer	\$ 381	\$ 3,360	\$ 16,097
47	916	Miscellaneous Sales Expenses	Customer	\$ -	\$ -	\$ -
<b>Total</b>				\$ 50,512,809	\$ 65,769,818	\$ 108,626,053
<b>Production</b>				\$ 18,299,356	\$ 22,917,510	\$ 20,827,219
				36%	35%	19%
<b>Transmission</b>				\$ -	\$ -	\$ -
				0%	0%	0%
<b>Distribution</b>				\$ 23,746,326	\$ 30,285,337	\$ 31,680,717
				47%	46%	29%
<b>Customer</b>				\$ 8,467,128	\$ 12,566,971	\$ 56,118,117
				17%	19%	52%

# A&G Allocator

Line No.	Acct.	Description	Function	Budget FY 2024	Budget FY 2025	Budget FY 2026
1	553	Maint/Generating & Elec. Equip	Production	\$ 6,021,729	\$ 5,892,181	\$ 6,282,688
2	556	System Control and Load Dispatching	Production	\$ 5,198,867	\$ 5,087,022	\$ 5,424,167
3	557	Other Expenses	Production	\$ 10,358,813	\$ 15,626,871	\$ 14,792,150
4	560	Operating Supervision and Engineering	Distribution	\$ -	\$ -	\$ -
5	561	Load Dispatching	Distribution	\$ -	\$ -	\$ -
6	562	Station Expenses	Distribution	\$ 3,291	\$ 2,769	\$ 1,948
7	563	Overhead Line Expenses	Distribution	\$ -	\$ -	\$ -
8	564	Underground Line Expenses	Distribution	\$ -	\$ -	\$ -
9	566	Miscellaneous Transmission Expenses	Distribution	\$ 8,439	\$ 7,100	\$ 4,996
10	568	Maintenance Supervision and Engineering	Distribution	\$ -	\$ -	\$ -
11	569	Maintenance of Structures	Distribution	\$ -	\$ -	\$ -
12	570	Maintenance of Station Equipment	Distribution	\$ 5,248	\$ 4,415	\$ 3,107
13	571	Maintenance of Overhead Lines	Distribution	\$ 155	\$ 131	\$ 92
14	572	Maintenance of Underground Lines	Distribution	\$ -	\$ -	\$ -
15	573	Maintenance of Misc. Transmission Plant	Distribution	\$ 33,610	\$ 28,275	\$ 19,897
16	580	Operation Maintenance and Engineering	Distribution	\$ 7,140,227	\$ 7,287,583	\$ 7,442,231
17	581	Load Dispatching	Distribution	\$ 4,459,045	\$ 4,551,068	\$ 4,647,645
18	582	Station Expenses	Distribution	\$ 26,963	\$ 27,520	\$ 28,104
19	583	Overhead Line Expenses	Distribution	\$ 126	\$ 129	\$ 131
20	584	Underground Line Expenses	Distribution	\$ 6,393	\$ 6,525	\$ 6,664
21	585	Street Lighting and Signal Expenses	Distribution	\$ -	\$ -	\$ -
22	586	Meter Expenses	Distribution	\$ 149,582	\$ 152,669	\$ 155,908
23	587	Customer Installation Expenses	Distribution	\$ 189,521	\$ 193,432	\$ 197,537
24	588	Miscellaneous Distribution Expenses	Distribution	\$ 124,281	\$ 126,846	\$ 129,538
25	589	Rents	Distribution	\$ -	\$ -	\$ -
26	590	Maintenance Supervision and Engineering	Distribution	\$ -	\$ -	\$ -
27	591	Maintenance of Structures	Distribution	\$ 95,462	\$ 97,433	\$ 99,500
28	592	Maintenance of Station Equipment	Distribution	\$ 1,730,435	\$ 1,766,147	\$ 1,803,626
29	593	Maintenance of Overhead Lines	Distribution	\$ 10,698,700	\$ 10,919,493	\$ 11,151,213
30	594	Maintenance of Underground Lines	Distribution	\$ 3,984,158	\$ 4,066,380	\$ 4,152,672
31	595	Maintenance of Line Transformers	Distribution	\$ 109,335	\$ 111,591	\$ 113,959
32	596	Maintenance of Street Light and Signals	Distribution	\$ 1,698,517	\$ 1,733,570	\$ 1,770,357
33	597	Maintenance of Meters	Distribution	\$ 489,847	\$ 499,956	\$ 510,566
34	598	Maintenance of Misc. Distribution Equipment	Distribution	\$ 977,902	\$ 998,083	\$ 1,019,263
35	901	Supervision	Customer	\$ 1,360,145	\$ 1,439,472	\$ 1,468,942
36	902	Meter Reading Expenses	Customer	\$ 7,584,526	\$ 8,026,873	\$ 8,191,204
37	903	Customer Records and Collection Expenses	Customer	\$ 39,085,187	\$ 41,364,725	\$ 42,211,568
38	904	Uncollectible Accounts	Customer	\$ 1,166,451	\$ 1,255,773	\$ 1,325,497
39	905	Misc. Customer Account Expenses	Customer	\$ -	\$ -	\$ -
40	907	Supervision	Customer	\$ -	\$ -	\$ -
41	908	Customer Assistance Expenses	Customer	\$ 5,926,662	\$ 6,272,318	\$ 6,400,729
42	909	Information and Advertising Expenses	Customer	\$ 1,168,309	\$ 1,236,448	\$ 1,261,761
43	910	Misc. Customer Service Expense	Customer	\$ -	\$ -	\$ -
44	911	Supervision	Customer	\$ -	\$ -	\$ -
45	912	Demonstration and Selling Expenses	Customer	\$ 1,332,939	\$ 1,410,679	\$ 1,439,560
46	913	Advertising Expenses	Customer	\$ 16,519	\$ 17,483	\$ 17,841
47	916	Miscellaneous Sales Expenses	Customer	\$ -	\$ -	\$ -

<b>Total</b>	\$ 111,151,385	\$ 120,210,959	\$ 122,075,060
<b>Production</b>	\$ 21,579,409	\$ 26,606,075	\$ 26,499,005
	19%	22%	22%
<b>Transmission</b>	\$ -	\$ -	\$ -
	0%	0%	0%
<b>Distribution</b>	\$ 31,931,237	\$ 32,581,113	\$ 33,258,954
	29%	27%	27%
<b>Customer</b>	\$ 57,640,739	\$ 61,023,771	\$ 62,317,101
	52%	51%	51%

# A&G Allocator

Line No.	Acct.	Description	Function	Budget FY 2027	Budget FY 2028
1	553	Maint/Generating & Elec. Equip	Production	\$ 2,701,522	\$ 5,338,095
2	556	System Control and Load Dispatching	Production	\$ 2,332,362	\$ 4,608,651
3	557	Other Expenses	Production	\$ 18,221,788	\$ 13,806,729
4	560	Operating Supervision and Engineering	Distribution	\$ -	\$ -
5	561	Load Dispatching	Distribution	\$ -	\$ -
6	562	Station Expenses	Distribution	\$ 1,541,670	\$ 310,812
7	563	Overhead Line Expenses	Distribution	\$ -	\$ -
8	564	Underground Line Expenses	Distribution	\$ -	\$ -
9	566	Miscellaneous Transmission Expenses	Distribution	\$ 3,953,110	\$ 796,977
10	568	Maintenance Supervision and Engineering	Distribution	\$ -	\$ -
11	569	Maintenance of Structures	Distribution	\$ -	\$ -
12	570	Maintenance of Station Equipment	Distribution	\$ 2,458,166	\$ 495,585
13	571	Maintenance of Overhead Lines	Distribution	\$ 72,732	\$ 14,663
14	572	Maintenance of Underground Lines	Distribution	\$ -	\$ -
15	573	Maintenance of Misc. Transmission Plant	Distribution	\$ 15,743,855	\$ 3,174,079
16	580	Operation Maintenance and Engineering	Distribution	\$ 7,614,106	\$ 7,312,899
17	581	Load Dispatching	Distribution	\$ 4,754,980	\$ 4,566,878
18	582	Station Expenses	Distribution	\$ 28,753	\$ 27,615
19	583	Overhead Line Expenses	Distribution	\$ 134	\$ 129
20	584	Underground Line Expenses	Distribution	\$ 6,818	\$ 6,548
21	585	Street Lighting and Signal Expenses	Distribution	\$ -	\$ -
22	586	Meter Expenses	Distribution	\$ 159,509	\$ 153,199
23	587	Customer Installation Expenses	Distribution	\$ 202,099	\$ 194,104
24	588	Miscellaneous Distribution Expenses	Distribution	\$ 132,529	\$ 127,287
25	589	Rents	Distribution	\$ -	\$ -
26	590	Maintenance Supervision and Engineering	Distribution	\$ -	\$ -
27	591	Maintenance of Structures	Distribution	\$ 101,798	\$ 97,771
28	592	Maintenance of Station Equipment	Distribution	\$ 1,845,280	\$ 1,772,282
29	593	Maintenance of Overhead Lines	Distribution	\$ 11,408,745	\$ 10,957,426
30	594	Maintenance of Underground Lines	Distribution	\$ 4,248,576	\$ 4,080,507
31	595	Maintenance of Line Transformers	Distribution	\$ 116,591	\$ 111,979
32	596	Maintenance of Street Light and Signals	Distribution	\$ 1,811,243	\$ 1,739,592
33	597	Maintenance of Meters	Distribution	\$ 522,357	\$ 501,693
34	598	Maintenance of Misc. Distribution Equipment	Distribution	\$ 1,042,802	\$ 1,001,550
35	901	Supervision	Customer	\$ 1,411,844	\$ 1,401,163
36	902	Meter Reading Expenses	Customer	\$ 7,872,809	\$ 7,813,250
37	903	Customer Records and Collection Expenses	Customer	\$ 40,570,788	\$ 40,263,865
38	904	Uncollectible Accounts	Customer	\$ 1,368,451	\$ 1,240,440
39	905	Misc. Customer Account Expenses	Customer	\$ -	\$ -
40	907	Supervision	Customer	\$ -	\$ -
41	908	Customer Assistance Expenses	Customer	\$ 6,151,930	\$ 6,105,390
42	909	Information and Advertising Expenses	Customer	\$ 1,212,716	\$ 1,203,541
43	910	Misc. Customer Service Expense	Customer	\$ -	\$ -
44	911	Supervision	Customer	\$ -	\$ -
45	912	Demonstration and Selling Expenses	Customer	\$ 1,383,603	\$ 1,373,136
46	913	Advertising Expenses	Customer	\$ 17,147	\$ 17,017
47	916	Miscellaneous Sales Expenses	Customer	\$ -	\$ -
<b>Total</b>				\$ 141,010,815	\$ 120,614,854
<b>Production</b>				\$ 23,255,672	\$ 23,753,476
				16%	
<b>Transmission</b>				\$ -	\$ -
				0%	
<b>Distribution</b>				\$ 57,765,856	\$ 37,443,575
				41%	
<b>Customer</b>				\$ 59,989,287	\$ 59,417,803
				43%	

# Minimum System Analysis

Line No.	Transformer Size (kVA)	Count	Unit Cost New	Inventory Value New	Estimated Value @ Min
1	-9	8	\$ 6,678	\$ 53,425	\$ 27,237
2	5	13	\$ 1,296	\$ 16,851	\$ 44,260
3	7	1	\$ 1,586	\$ 1,586	\$ 3,405
4	10	358	\$ 1,965	\$ 703,382	\$ 1,218,865
5	15	573	\$ 2,506	\$ 1,435,879	\$ 1,950,864
6	20	1	\$ 2,978	\$ 2,978	\$ 3,405
7	25	3744	\$ 3,405	\$ 12,747,010	\$ 12,747,010
8	37	902	\$ 4,308	\$ 3,885,403	\$ 3,070,994
9	45	30	\$ 4,844	\$ 145,331	\$ 102,140
10	50	4257	\$ 5,160	\$ 21,968,182	\$ 14,493,595
11	75	2659	\$ 6,582	\$ 17,501,028	\$ 9,052,964
12	100	1113	\$ 7,822	\$ 8,705,699	\$ 3,789,375
13	112	62	\$ 8,372	\$ 519,076	\$ 211,088
14	150	475	\$ 9,976	\$ 4,738,674	\$ 1,617,209
15	167	214	\$ 10,640	\$ 2,276,943	\$ 728,595
16	225	87	\$ 12,724	\$ 1,106,974	\$ 296,205
17	250	4	\$ 13,554	\$ 54,217	\$ 13,619
18	300	400	\$ 15,121	\$ 6,048,410	\$ 1,361,860
19	333	10	\$ 16,098	\$ 160,981	\$ 34,047
20	500	318	\$ 20,544	\$ 6,533,074	\$ 1,082,679
21	750	170	\$ 26,203	\$ 4,454,451	\$ 578,791
22	1000	99	\$ 31,139	\$ 3,082,788	\$ 337,060
23	1500	75	\$ 39,716	\$ 2,978,684	\$ 255,349
24	2000	40	\$ 47,198	\$ 1,887,932	\$ 136,186
25	2500	60	\$ 53,960	\$ 3,237,604	\$ 204,279
26	3000	6	\$ 60,198	\$ 361,187	\$ 20,428
27	7500	1	\$ 104,315	\$ 104,315	\$ 3,405
28					
29					
30					
31					
32	<b>Total</b>	<b>15,680</b>	<b>\$</b>	<b>104,712,063</b>	<b>\$ 53,384,912</b>
33					
34		<u>Transformers</u>	<u>Meters</u>	<u>Average</u>	
35	<b>Customer</b>	<b>51%</b>	<b>71%</b>	<b>61%</b>	
36	<b>Demand</b>	<b>49%</b>	<b>29%</b>	<b>39%</b>	
37					
38	<b>Meters</b>	<u>Average Cost</u>	<u>Weight</u>	<u>Class</u>	
39	<b>Residential</b>	<b>\$ 62.87</b>		1 Residential	
	<b>Small Commercial</b>	<b>\$ 164.83</b>		3 Commercial Flat	
	<b>Medium Commercial</b>	<b>\$ 314.04</b>		5 Commercial Demand, UCR, City	
	<b>Large Commercial</b>	<b>\$ 1,171.70</b>		19 Industrial TOU, ROHR, Ralphs, Kaiser	
	<b>Other</b>			0.25 Street Lights Cust. Owned, Street Lights D	

**Line Miles**

<b>Miles of 4 kV</b>	109.6	8%
<b>Miles of 12 kV</b>	1234	92%
<b>Miles of overhead</b>	513	38%
<b>Miles of underground</b>	838	62%

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Source: #22. Electric Stats FY 18-19 to FY 20-21 - Miles

Source: #24. Transformers\_with\_KVA\_fromGIS

Source: 2017 COSA

	<u>Material Cost</u>	<u>Labor (hours)</u>	<u>Labor (\$/hr)</u>
OH 15KVA xfmer	\$ 1,630.98	13.5	\$ 35.00
PM 25KVA xfmer	\$ 4,254.32	12.9	\$ 35.00
<hr/> Average			
Line Miles	<u>2.4 kV</u>	<u>4 kV</u>	<u>7.2 kV</u>
Miles OH	32.3	39.4	61.2
Miles UG	10.2	27.7	313.6



Meter Description	Class	Count	Unit Cost New	Inventory Value New	Estimated Value @ Min
Residential factor of 1 (RF)	Domestic	86,846	50	4,337,958	4,337,958
Residential factor of 1 (Non RF)	Domestic	9,280	160	1,484,800	463,536
Residential factor > 1 (RF)	Domestic	102	280	28,529	5,095
Residential factor > 1 (Non RF)	Domestic	20	325	6,500	999
D TOU (old rate)	Domestic	234	205	47,970	11,688
D TOU Tiered (new rate)	Domestic	11	205	2,255	549
NET	Domestic	1,535	176	269,715	76,673
NET TOU (old)	Domestic	15	205	3,075	749
NET TOU Tiered (new)	Domestic	1	205	205	50
PV production meters All RF	Domestic	1,320	50	65,934	65,934
Single phase demand factor 1 (RF)	Commercial	2,191	175	383,644	383,644
Single phase demand factor 1 (Non RF)	Commercial	1,558	136	211,389	272,806
Single phase demand factor > 1 (RF)	Commercial	88	340	29,920	15,409
Single phase demand factor >1 (Non RF)	Commercial	186	205	38,171	32,569
Three phaseDMD/KWH factor 1 (RF)	Commercial	231	257	59,252	40,448
Three phase DMD/KWH factor 1 (Non RF)	Commercial	5,360	169	904,071	938,536
Three phase DMD/KWH factor >1 (RF)	Commercial	195	757	147,518	34,145
Three phase DMD/KWH factor >1 (Non RF)	Commercial	1,936	681	1,317,874	338,994
TOU	Commercial	470	774	399,640	82,297
NET demand	Commercial	54	774	41,818	9,455
NET TOU (two TOU meters)	Commercial	32	1,049	33,562	5,603
PV production meters (RF)	Commercial	14	257	3,592	2,451
PV production meters (Non RF)	Commercial	20	169	3,373	3,502
Primary metered services	Commercial	33	5,174	170,755	5,778
Services billed by MV90	Commercial	9	6,100	54,900	1,576
		111,741	\$	10,046,419	\$ 7,130,445

ept. Owned, Traffic Signals, Ag Pumping, Misc. Cal-Trans

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	<u>Labor Cost</u>		<u>Total Cost</u>
\$	472.50	\$	2,103.48
\$	451.50	\$	4,705.82
		\$	3,404.65

12 kV

378.2  
481



## Proforma Revenue Requirement

Line No.	Line Item from Proforma FY 21	Projected FY 2021	Projected FY 2022	Projected FY 2023
1	<b>Reserves Balance</b>			
2	Working Capital	\$ 62,447,244	\$ 52,179,417	\$ 42,109,564
3	Rate Stabilization	\$ 48,256,660	\$ 45,695,925	\$ 31,014,910
4	Capital- Emergency	\$ 15,492,796	\$ 14,017,541	\$ 9,484,343
5	Capital- System Improvements	\$ 23,039,365	\$ 21,733,318	\$ 18,625,293
6	Debt Service	\$ 27,228,938	\$ 27,604,088	\$ 37,202,538
7	<b>Total Undesignated Reserves</b>	<b>\$ 176,465,003</b>	<b>\$ 161,230,289</b>	<b>\$ 138,436,647</b>
8				
9	<b>Minimum Target Balance</b>			
10	Working Capital	\$ 46,950,563	\$ 44,493,388	\$ 55,884,448
11	Rate Stabilization	\$ 36,281,463	\$ 38,964,915	\$ 41,160,510
12	Capital- Emergency	\$ 11,648,160	\$ 11,952,757	\$ 12,586,862
13	Capital- System Improvements	\$ 17,322,000	\$ 18,532,000	\$ 24,718,000
14	Debt Service	\$ 27,228,938	\$ 27,604,088	\$ 37,202,538
15	<b>Total Undesignated Reserves</b>	<b>\$ 139,431,124</b>	<b>\$ 141,547,147</b>	<b>\$ 171,552,358</b>
16				
17	<b>Midpoint Target Balance</b>			
18	Working Capital	\$ 58,688,204	\$ 55,616,735	\$ 69,855,560
19	Rate Stabilization	\$ 54,422,194	\$ 58,447,372	\$ 61,740,765
20	Capital- Emergency	\$ 17,472,240	\$ 17,929,136	\$ 18,880,293
21	Capital- System Improvements	\$ 21,653,000	\$ 23,165,000	\$ 30,897,500
22	Debt Service	\$ 27,228,938	\$ 27,604,088	\$ 37,202,538
23	<b>Total Undesignated Reserves</b>	<b>\$ 179,464,576</b>	<b>\$ 182,762,330</b>	<b>\$ 218,576,656</b>
24				
25	<b>Maximum Target Balance</b>			
26	Working Capital	\$ 70,425,845	\$ 66,740,082	\$ 83,826,672
27	Rate Stabilization	\$ 72,562,926	\$ 77,929,829	\$ 82,321,020
28	Capital- Emergency	\$ 23,296,320	\$ 23,905,514	\$ 25,173,724
29	Capital- System Improvements	\$ 25,984,000	\$ 27,798,000	\$ 37,077,000
30	Debt Service	\$ 27,228,938	\$ 27,604,088	\$ 37,202,538
31	<b>Total Undesignated Reserves</b>	<b>\$ 219,498,028</b>	<b>\$ 223,977,513</b>	<b>\$ 265,600,954</b>



## Proforma Revenue Requirement

Line No.	Line Item from Proforma FY 21	Projected FY 2024	Projected FY 2025	Projected FY 2026
1	<b>Reserves Balance</b>			
2	Working Capital	\$ 38,703,912	\$ 26,752,353	\$ 21,103,001
3	Rate Stabilization	\$ 30,369,551	\$ 22,401,476	\$ 18,808,803
4	Capital- Emergency	\$ 10,138,780	\$ 8,010,934	\$ 6,417,580
5	Capital- System Improvements	\$ 21,601,929	\$ 16,281,338	\$ 13,210,443
6	Debt Service	\$ 40,079,663	\$ 42,315,875	\$ 50,398,938
7	<b>Total Undesignated Reserves</b>	<b>\$ 140,893,834</b>	<b>\$ 115,761,976</b>	<b>\$ 109,938,765</b>
8				
9	<b>Minimum Target Balance</b>			
10	Working Capital	\$ 51,709,900	\$ 51,275,511	\$ 53,119,953
11	Rate Stabilization	\$ 40,574,876	\$ 42,936,303	\$ 47,345,054
12	Capital- Emergency	\$ 13,545,795	\$ 15,354,340	\$ 16,154,174
13	Capital- System Improvements	\$ 28,861,000	\$ 31,206,000	\$ 33,253,000
14	Debt Service	\$ 40,079,663	\$ 42,315,875	\$ 50,398,938
15	<b>Total Undesignated Reserves</b>	<b>\$ 174,771,234</b>	<b>\$ 183,088,029</b>	<b>\$ 200,271,119</b>
16		\$ 3,218,876	\$ 8,316,795	\$ 17,183,091
17	<b>Midpoint Target Balance</b>			
18	Working Capital	\$ 64,637,375	\$ 64,094,389	\$ 66,399,942
19	Rate Stabilization	\$ 60,862,314	\$ 64,404,454	\$ 71,017,580
20	Capital- Emergency	\$ 20,318,693	\$ 23,031,509	\$ 24,231,261
21	Capital- System Improvements	\$ 36,076,000	\$ 39,007,500	\$ 41,566,000
22	Debt Service	\$ 40,079,663	\$ 42,315,875	\$ 50,398,938
23	<b>Total Undesignated Reserves</b>	<b>\$ 221,974,044</b>	<b>\$ 232,853,728</b>	<b>\$ 253,613,722</b>
24				
25	<b>Maximum Target Balance</b>			
26	Working Capital	\$ 77,564,850	\$ 76,913,267	\$ 79,679,930
27	Rate Stabilization	\$ 81,149,752	\$ 85,872,606	\$ 94,690,107
28	Capital- Emergency	\$ 27,091,591	\$ 30,708,679	\$ 32,308,349
29	Capital- System Improvements	\$ 43,291,000	\$ 46,809,000	\$ 49,879,000
30	Debt Service	\$ 40,079,663	\$ 42,315,875	\$ 50,398,938
31	<b>Total Undesignated Reserves</b>	<b>\$ 269,176,855</b>	<b>\$ 282,619,427</b>	<b>\$ 306,956,324</b>



## Proforma Revenue Requirement

Line No.	Line Item from Proforma FY 21	Projected FY 2027	Projected FY 2028	Projected FY 2029
1	<b>Reserves Balance</b>			
2	Working Capital	\$ 28,619,737	\$ 40,997,708	\$ 51,211,979
3	Rate Stabilization	\$ 26,133,177	\$ 37,929,007	\$ 47,950,942
4	Capital- Emergency	\$ 8,858,430	\$ 13,711,746	\$ 17,581,948
5	Capital- System Improvements	\$ 17,676,323	\$ 26,439,032	\$ 32,313,020
6	Debt Service	\$ 50,674,252	\$ 52,281,563	\$ 58,433,291
7	<b>Total Undesignated Reserves</b>	<b>\$ 131,961,919</b>	<b>\$ 171,359,057</b>	<b>\$ 207,491,180</b>
8				
9	<b>Minimum Target Balance</b>			
10	Working Capital	\$ 54,395,290	\$ 52,481,780	\$ 53,121,717
11	Rate Stabilization	\$ 49,669,280	\$ 48,553,490	\$ 49,739,073
12	Capital- Emergency	\$ 16,836,523	\$ 17,552,611	\$ 18,237,593
13	Capital- System Improvements	\$ 33,596,000	\$ 33,845,000	\$ 33,518,000
14	Debt Service	\$ 50,674,252	\$ 52,281,563	\$ 58,433,291
15	<b>Total Undesignated Reserves</b>	<b>\$ 205,171,345</b>	<b>\$ 204,714,444</b>	<b>\$ 213,049,674</b>
16		\$ 4,900,226	\$ (456,901)	
17	<b>Midpoint Target Balance</b>			
18	Working Capital	\$ 67,994,113	\$ 65,602,225	\$ 66,402,146
19	Rate Stabilization	\$ 74,503,921	\$ 72,830,234	\$ 74,608,610
20	Capital- Emergency	\$ 25,254,784	\$ 26,328,917	\$ 27,356,390
21	Capital- System Improvements	\$ 41,995,000	\$ 42,306,000	\$ 41,898,000
22	Debt Service	\$ 50,674,252	\$ 52,281,563	\$ 58,433,291
23	<b>Total Undesignated Reserves</b>	<b>\$ 260,422,069</b>	<b>\$ 259,348,940</b>	<b>\$ 268,698,436</b>
24				
25	<b>Maximum Target Balance</b>			
26	Working Capital	\$ 81,592,935	\$ 78,722,670	\$ 79,682,575
27	Rate Stabilization	\$ 99,338,561	\$ 97,106,979	\$ 99,478,147
28	Capital- Emergency	\$ 33,673,046	\$ 35,105,223	\$ 36,475,186
29	Capital- System Improvements	\$ 50,394,000	\$ 50,767,000	\$ 50,278,000
30	Debt Service	\$ 50,674,252	\$ 52,281,563	\$ 58,433,291
31	<b>Total Undesignated Reserves</b>	<b>\$ 315,672,794</b>	<b>\$ 313,983,435</b>	<b>\$ 324,347,199</b>



## Proforma Revenue Requirement

Line No.	Line Item from Proforma FY 21	Projected FY 2030	Projected FY 2031	Projected FY 2032
1	<b>Reserves Balance</b>			
2	Working Capital	\$ 59,911,470	\$ 65,540,135	\$ 66,592,327
3	Rate Stabilization	\$ 56,209,731	\$ 62,063,822	\$ 60,265,484
4	Capital- Emergency	\$ 20,716,883	\$ 22,899,022	\$ 23,300,409
5	Capital- System Improvements	\$ 36,774,462	\$ 38,853,830	\$ 39,463,842
6	Debt Service	\$ 58,661,870	\$ 60,141,794	\$ 65,731,675
7	<b>Total Undesignated Reserves</b>	<b>\$ 232,274,415</b>	<b>\$ 249,498,603</b>	<b>\$ 255,353,737</b>
8				
9	<b>Minimum Target Balance</b>			
10	Working Capital	\$ 54,687,632	\$ 55,883,271	\$ 57,559,799
11	Rate Stabilization	\$ 51,308,657	\$ 52,919,168	\$ 52,091,124
12	Capital- Emergency	\$ 18,910,523	\$ 19,525,017	\$ 20,139,961
13	Capital- System Improvements	\$ 33,568,000	\$ 33,129,000	\$ 34,111,000
14	Debt Service	\$ 58,661,870	\$ 60,141,794	\$ 65,731,675
15	<b>Total Undesignated Reserves</b>	<b>\$ 217,136,682</b>	<b>\$ 221,598,250</b>	<b>\$ 229,633,560</b>
16				
17	<b>Midpoint Target Balance</b>			
18	Working Capital	\$ 68,359,540	\$ 69,854,089	\$ 71,949,749
19	Rate Stabilization	\$ 76,962,985	\$ 79,378,752	\$ 78,136,686
20	Capital- Emergency	\$ 28,365,785	\$ 29,287,525	\$ 30,209,942
21	Capital- System Improvements	\$ 41,960,000	\$ 41,411,500	\$ 42,639,000
22	Debt Service	\$ 58,661,870	\$ 60,141,794	\$ 65,731,675
23	<b>Total Undesignated Reserves</b>	<b>\$ 274,310,180</b>	<b>\$ 280,073,660</b>	<b>\$ 288,667,052</b>
24				
25	<b>Maximum Target Balance</b>			
26	Working Capital	\$ 82,031,448	\$ 83,824,907	\$ 86,339,699
27	Rate Stabilization	\$ 102,617,314	\$ 105,838,336	\$ 104,182,248
28	Capital- Emergency	\$ 37,821,047	\$ 39,050,034	\$ 40,279,923
29	Capital- System Improvements	\$ 50,352,000	\$ 49,694,000	\$ 51,167,000
30	Debt Service	\$ 58,661,870	\$ 60,141,794	\$ 65,731,675
31	<b>Total Undesignated Reserves</b>	<b>\$ 331,483,679</b>	<b>\$ 338,549,070</b>	<b>\$ 347,700,545</b>



## Proforma Revenue Requirement

Line No.	Line Item from Proforma FY 21	Test Year Difference	Test Year Adjustment
1	<b>Reserves Balance</b>		
2	Working Capital	\$ (1,111,855)	\$ (222,371)
3	Rate Stabilization	\$ 6,914,097	\$ 1,382,819
4	Capital- Emergency	\$ 4,227,403	\$ 845,481
5	Capital- System Improvements	\$ 7,813,739	\$ 1,562,748
6	Debt Service	\$ 15,079,026	\$ 3,015,805
7	<b>Total Undesignated Reserves</b>	<b>\$ 32,922,409</b>	<b>\$ 6,584,482</b>
8			
9	<b>Minimum Target Balance</b>		
10	Working Capital	\$ 771,880	\$ 154,376
11	Rate Stabilization	\$ 7,978,614	\$ 1,595,723
12	Capital- Emergency	\$ 4,006,816	\$ 801,363
13	Capital- System Improvements	\$ 4,984,000	\$ 996,800
14	Debt Service	\$ 12,201,901	\$ 2,440,380
15	<b>Total Undesignated Reserves</b>	<b>\$ 29,943,211</b>	<b>\$ 5,988,642</b>
16			
17	<b>Midpoint Target Balance</b>		
18	Working Capital	\$ (4,253,335)	\$ (850,667)
19	Rate Stabilization	\$ 11,089,469	\$ 2,217,894
20	Capital- Emergency	\$ 7,448,624	\$ 1,489,725
21	Capital- System Improvements	\$ 11,408,500	\$ 2,281,700
22	Debt Service	\$ 15,079,026	\$ 3,015,805
23	<b>Total Undesignated Reserves</b>	<b>\$ 40,772,284</b>	<b>\$ 8,154,457</b>
24			
25	<b>Maximum Target Balance</b>		
26	Working Capital	\$ (5,104,002)	\$ (1,020,800)
27	Rate Stabilization	\$ 14,785,959	\$ 2,957,192
28	Capital- Emergency	\$ 9,931,499	\$ 1,986,300
29	Capital- System Improvements	\$ 13,690,000	\$ 2,738,000
30	Debt Service	\$ 15,079,026	\$ 3,015,805
31	<b>Total Undesignated Reserves</b>	<b>\$ 48,382,481</b>	<b>\$ 9,676,496</b>

# Test Year Demands

Tariff / Rate	Source	Year Days Hours Units	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28
			31	31	30	31	30
			744	744	720	744	720
			July	August	September	October	November
<b>Residential</b>							
No. of Customers	Load Forecast	Cust.	100,536	100,536	100,536	100,536	100,536
Energy	Load Forecast	kWh	73,035,214	91,835,242	90,656,238	76,432,981	48,821,934
SMD	Calculation	kW	286,424	398,406	320,544	251,469	186,284
Demand/Customer	Calculation	kW/cust	2.85	3.96	3.19	2.50	1.85
Load Factor			0.34	0.31	0.39	0.41	0.36
NCP Factor	Surrogate Data	NA	0.935	0.621	0.637	0.610	0.548
NCP Demand	Surrogate Data	kW	267,694	247,578	204,304	153,418	102,098
CP Factor	Surrogate Data	NA	0.935	0.964	0.779	0.958	0.894
CP Demand	Surrogate Data	kW	250,188	238,663	159,181	147,003	91,225
<b>Commercial Flat</b>							
No. of Customers	Load Forecast	Cust.	10,948	10,948	10,948	10,948	10,948
Energy	Load Forecast	kWh	25,137,715	27,422,419	28,007,017	25,677,573	20,759,195
SMD	Calculation	kW	103,461	100,466	87,489	94,608	80,666
Demand/Customer	Calculation	kW/cust	0.11	0.11	0.13	0.12	0.14
NCP Factor	Surrogate Data	NA	0.628	0.641	0.633	0.572	0.568
NCP Demand	Surrogate Data	kW	64,975	64,357	55,398	54,093	45,845
CP Factor	Surrogate Data	NA	0.837	0.823	0.825	0.947	0.845
CP Demand	Surrogate Data	kW	54,367	52,970	45,730	51,206	38,719
<b>Commercial Demand</b>							
No. of Customers	Load Forecast	Cust.	900	900	900	900	900
Energy	Load Forecast	kWh	16,049,355	16,900,104	17,633,704	16,213,136	12,788,530
SMD	Calculation	kW	50,402	48,186	45,257	41,872	39,685
Demand/Customer	Calculation	kW/cust	0.02	0.02	0.02	0.02	0.02
NCP Factor	Surrogate Data	NA	0.783	0.831	0.792	0.847	0.779
NCP Demand	Surrogate Data	kW	39,448	40,027	35,830	35,474	30,911
CP Factor	Surrogate Data	NA	0.868	0.835	0.825	0.909	0.837
CP Demand	Surrogate Data	kW	34,260	33,427	29,560	32,242	25,872
<b>Industrial TOU</b>							
No. of Customers	Load Forecast	Cust.	873	873	873	873	873
Energy	Load Forecast	kWh	85,510,343	84,834,015	91,012,079	84,355,889	70,897,911
SMD	Calculation	kW	204,226	206,210	224,053	195,400	193,678
Demand/Customer	Calculation	kW/cust	233.93	236.20	256.64	223.82	221.85
NCP Factor	Surrogate Data	NA	0.794	0.857	0.814	0.863	0.774
NCP Demand	Surrogate Data	kW	162,070	176,660	182,299	168,667	149,945
CP Factor	Surrogate Data	NA	0.878	0.836	0.807	0.846	0.793
CP Demand	Surrogate Data	kW	142,365	147,670	147,027	142,652	118,890



# Test Year Demands

Tariff / Rate	Source	Year	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28
		Days	31	31	30	31	30
		Hours	744	744	720	744	720
		Units	July	August	September	October	November
City							
No. of Customers	Load Forecast	Cust.	558	558	558	558	558
Energy	Load Forecast	kWh	7,158,248	7,101,632	7,618,810	7,061,607	5,935,011
SMD	Calculation	kW	20,473	21,345	14,714	17,885	13,642
Demand/Customer	Calculation	kW/cust					
NCP Factor	Previous COS	NA	0.741	0.750	1.056	0.823	0.948
NCP Demand	Surrogate Data	kW	15,180	16,001	15,542	14,721	12,939
CP Factor	Previous COS	NA	0.812	0.807	0.817	0.784	0.925
CP Demand	Surrogate Data	kW	13,191	13,341	12,642	12,884	10,486
Agricultural Pumping							
No. of Customers	Load Forecast	Cust.	48	48	48	48	48
Energy	Load Forecast	kWh	54,490	57,174	60,439	62,437	58,571
SMD	Calculation	kW	120.75	118.93	146.06	214.44	187.72
Demand/Customer	Calculation	kW/cust	2.52	2.48	3.04	4.47	3.91
NCP Factor	Surrogate Data	NA	0.946	0.962	0.722	0.430	0.418
NCP Demand	Surrogate Data	kW	114	114	105	92	79
CP Factor	Surrogate Data	NA	0.769	0.747	0.773	0.857	0.859
CP Demand	Surrogate Data	kW	88	85	82	79	67
Traffic Signals							
No. of Singals	Load Forecast	Signals	386	386	386	386	386
Energy	Load Forecast	kWh	107,533	107,533	107,533	107,533	107,533
SMD	Calculation	kW	149	149	149	149	149
Load Factor	Calculation	%	97%	97%	101%	97%	101%
NCP Factor	NewGen Input	NA	1	1	1	1	1
NCP Demand	Surrogate Data	kW	149	149	149	149	149
CP Factor	Calculation	NA	1.000	1.000	1.000	1.000	1.000
CP Demand	Surrogate Data	kW	149	149	149	149	149
Street Lights							
Street Lighting %							
Sunset	timeanddate.com		8:01:00 PM	7:36:00 PM	6:55:00 PM	6:15:00 PM	4:45:00 PM
Sunrise	timeanddate.com		5:49:00 AM	6:11:00 AM	6:32:00 AM	6:54:00 AM	6:22:00 AM
0 Lights On			8:01:00 PM	7:36:00 PM	6:55:00 PM	6:15:00 PM	4:45:00 PM
0 Lights Off			5:49:00 AM	6:11:00 AM	6:32:00 AM	6:54:00 AM	6:22:00 AM
Hours Calculated			9.80	10.58	11.62	12.65	13.62
Hours from RPU Data	#14. FY 20-21 Street Lighting		290	315	336	380	394
Inventory Count	Load Forecast	Cust.	30,489	30,489	30,489	30,489	30,489
Energy	Load Forecast	kWh	1,061,474	1,152,980	1,229,846	1,390,897	1,442,140
SMD	Calculation	kW	3,660	3,660	3,660	3,660	3,660
Load Factor	Calculation		39%	42%	47%	51%	55%
NCP Factor	NewGen Input	NA	1	1	1	1	1
NCP Demand	Calculated	kW	3,660	3,660	3,660	3,660	3,660
CP Factor	NewGen Input	NA	0	0	0	0	0
CP Demand	Calculated	kW	-	-	-	-	-

## Test Year Demands

		Year	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28
		Days	31	31	30	31	30
		Hours	744	744	720	744	720
Tariff / Rate	Source	Units	July	August	September	October	November
<b>Outdoor Lighting</b>	<b>Outdoor Lighting %</b>						
No. of Lamps	WP-14	Lamps	357	357	357	357	357
Hours from RPU Data	#14. FY 20-21 Street Lighting		290	315	336	380	394
Energy	#14. FY 20-21 Street Lighting	kWh	22,218	24,133	25,742	29,113	30,186
SMD	Calculation	kW	76.61	76.61	76.61	76.61	76.61
Load Factor	Calculation		39%	42%	47%	51%	55%
NCP Factor	NewGen Input	NA	1	1	1	1	1
NCP Demand	Calculated	kW	77	77	77	77	77
CP Factor	NewGen Input	NA	0	0	0	0	0
CP Demand	Calculated	kW	0.00	0.00	0.00	0.00	0.00

Summary	July	August	September	October	November
<b>Total System Energy Sales</b>					
Residential	73,035,214	91,835,242	90,656,238	76,432,981	48,821,934
Commercial Flat	25,137,715	27,422,419	28,007,017	25,677,573	20,759,195
Commercial Demand	16,049,355	16,900,104	17,633,704	16,213,136	12,788,530
Industrial TOU	85,510,343	84,834,015	91,012,079	84,355,889	70,897,911
City	7,158,248	7,101,632	7,618,810	7,061,607	5,935,011
Agricultural Pumping	54,490	57,174	60,439	62,437	58,571
Traffic Signals	107,533	107,533	107,533	107,533	107,533
Street Lights	1,083,692	1,177,114	1,255,588	1,420,010	1,472,326
Outdoor Lighting	22,218	24,133	25,742	29,113	30,186
<b>Total</b>	<b>208,136,590</b>	<b>229,435,233</b>	<b>236,351,409</b>	<b>211,331,165</b>	<b>160,841,011</b>

## Test Year Demands

Tariff / Rate	Source	Year	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28
		Days	31	31	30	31	30
		Hours	744	744	720	744	720
		Units	July	August	September	October	November
Sum of Max Demand							
Residential			286,424	398,406	320,544	251,469	186,284
Commercial Flat			103,461	100,466	87,489	94,608	80,666
Commercial Demand			50,402	48,186	45,257	41,872	39,685
Industrial TOU			204,226	206,210	224,053	195,400	193,678
City			13,191	13,341	12,642	12,884	10,486
Agricultural Pumping			121	119	146	214	188
Traffic Signals			149	149	149	149	149
Street Lights			3,737	3,737	3,737	3,737	3,737
Outdoor Lighting			77	77	77	77	77
Total			661,710	770,613	694,017	600,333	514,873
NCP							
Residential			267,694	247,578	204,304	153,418	102,098
Commercial Flat			64,975	64,357	55,398	54,093	45,845
Commercial Demand			39,448	40,027	35,830	35,474	30,911
Industrial TOU			162,070	176,660	182,299	168,667	149,945
City			15,180	16,001	15,542	14,721	12,939
Agricultural Pumping			114	114	105	92	79
Traffic Signals			149	149	149	149	149
Street Lights			3,737	3,737	3,737	3,737	3,737
Outdoor Lighting			77	77	77	77	77
Total			553,366	548,623	497,365	430,350	345,701
CP							
Residential			250,188	238,663	159,181	147,003	91,225
Commercial Flat			54,367	52,970	45,730	51,206	38,719
Commercial Demand			34,260	33,427	29,560	32,242	25,872
Industrial TOU			142,365	147,670	147,027	142,652	118,890
City			13,191	13,341	12,642	12,884	10,486
Agricultural Pumping			88	85	82	79	67
Traffic Signals			149	149	149	149	149
Street Lights			-	-	-	-	-
Outdoor Lighting			-	-	-	-	-
Total			494,608	486,304	394,370	386,214	285,408
Customer Count							
Residential			100,536	100,536	100,536	100,536	100,536
Commercial Flat			10,948	10,948	10,948	10,948	10,948
Commercial Demand			900	900	900	900	900
Industrial TOU			873	873	873	873	873
City			558	558	558	558	558
Agricultural Pumping			48	48	48	48	48
Traffic Signals			1	1	1	1	1
Street Lights			30,846	30,846	30,846	30,846	30,846
Outdoor Lighting			357	357	357	357	357
Total			144,710	144,710	144,710	144,710	144,710

TY 24-28 31 744	TY 24-28 31 744	TY 24-28 28 672	TY 24-28 31 744	TY 24-28 30 720	TY 24-28 31 744	TY 24-28 30 720	365 8760
December	January	February	March	April	May	June	Total
100,536	100,536	100,536	100,536	100,536	100,536	100,536	1,206,427
50,392,245	54,873,475	45,123,318	45,053,188	47,205,886	46,244,388	52,941,332	722,615,440
283,180	249,990	249,807	249,551	237,955	260,124	311,361	3,285,095
2.82	2.49	2.48	2.48	2.37	2.59	3.10	32.68
0.24	0.30	0.27	0.24	0.28	0.24	0.24	
0.410	0.422	0.440	0.405	0.492	0.489	0.511	
116,232	105,577	110,035	101,010	117,102	127,106	159,072	1,811,226
0.935	0.829	0.924	0.922	0.665	0.585	0.919	
108,730	87,528	101,663	93,182	77,851	74,371	146,133	1,575,717
10,948	10,948	10,948	10,948	10,948	10,948	10,948	131,382
21,136,996	20,528,537	19,576,080	21,212,557	21,032,604	21,176,765	22,333,036	274,000,495
68,653	69,652	69,133	67,979	82,161	83,010	97,385	1,004,664
0.16	0.16	0.16	0.16	0.13	0.13	0.11	1.61
0.590	0.588	0.590	0.587	0.599	0.559	0.555	
40,529	40,942	40,758	39,888	49,213	46,394	54,001	596,393
0.960	0.752	0.866	0.719	0.831	0.746	0.820	
38,926	30,792	35,306	28,684	40,919	34,618	44,264	496,501
900	900	900	900	900	900	900	10,803
13,427,729	13,111,542	12,116,348	13,350,388	13,726,856	13,666,576	14,212,511	173,196,780
30,590	28,169	28,969	33,838	34,297	34,279	41,558	457,103
0.03	0.03	0.03	0.03	0.03	0.03	0.02	0.29
0.834	0.888	0.867	0.778	0.884	0.831	0.860	
25,499	25,022	25,103	26,331	30,311	28,471	35,725	378,153
0.868	0.866	0.835	0.694	0.904	0.851	0.842	
22,140	21,680	20,957	18,267	27,401	24,243	30,098	320,147
873	873	873	873	873	873	873	10,476
77,726,001	70,697,831	68,206,691	72,866,775	69,731,246	81,199,694	77,971,169	935,009,644
151,527	141,830	155,291	172,076	161,091	171,389	175,555	2,152,328
173.57	162.46	177.88	197.10	184.52	196.32	201.09	2,465.38
0.852	0.948	0.923	0.849	0.929	0.875	0.910	
129,118	134,508	143,391	146,016	149,608	150,046	159,804	1,852,131
0.891	0.874	0.814	0.733	0.878	0.842	0.863	
114,987	117,506	116,776	106,993	131,299	126,320	137,860	1,550,346

TY 24-28 31 744 December	TY 24-28 31 744 January	TY 24-28 28 672 February	TY 24-28 31 744 March	TY 24-28 30 720 April	TY 24-28 31 744 May	TY 24-28 30 720 June	365 8760 Total
558	558	558	558	558	558	558	6,694
6,506,605	5,918,262	5,709,724	6,099,829	5,837,347	6,797,395	6,527,129	78,271,599
23,464	10,887	18,316	18,439	19,641	14,301	17,345	210,453
0.472	1.041	0.645	0.653	0.661	0.890	0.822	
11,070	11,329	11,809	12,041	12,990	12,721	14,265	160,608
0.839	0.768	0.777	0.764	0.761	0.772	0.843	
9,910	9,689	9,750	8,699	11,393	10,567	12,145	134,695
48	48	48	48	48	48	48	576
60,031	55,778	47,703	55,091	54,490	49,185	48,540	663,928
101.73	78.15	67.68	91.89	83.20	92.54	98.48	1,402
2.12	1.63	1.41	1.91	1.73	1.93	2.05	29
0.633	0.742	0.936	0.763	0.968	0.940	1.027	
64	58	63	70	81	87	101	1,029
0.871	0.895	0.894	0.940	0.860	0.837	0.761	
56	52	57	66	69	73	77	851
386	386	386	386	386	386	386	
107,533	107,533	107,533	107,533	107,533	107,533	107,533	1,290,394
149	189	189	189	189	188	190	2026
97%	76%	85%	77%	79%	77%	79%	
1	1	1	1	1	1	1	
149	189	189	189	189	188	190	2,026
1.000	0.913	0.998	0.998	0.593	0.597	0.606	
149	173	189	188	112	112	115	1,781
4:42:00 PM	5:03:00 PM	5:33:00 PM	6:57:00 PM	7:20:00 PM	7:43:00 PM	8:02:00 PM	
6:47:00 AM	6:54:00 AM	6:34:00 AM	7:00:00 AM	6:18:00 AM	5:48:00 AM	5:38:00 AM	
4:42:00 PM	5:03:00 PM	5:33:00 PM	6:57:00 PM	7:20:00 PM	7:43:00 PM	8:02:00 PM	
6:47:00 AM	6:54:00 AM	6:34:00 AM	7:00:00 AM	6:18:00 AM	5:48:00 AM	5:38:00 AM	
14.08	13.85	13.02	12.05	10.97	10.08	9.60	
422	414	352	359	315	297	274	
30,489	30,489	30,489	30,489	30,489	30,489	30,489	
1,544,627	1,515,345	1,288,410	1,314,031	1,152,980	1,087,096	1,002,910	15,182,736
3,660	3,660	3,660	3,660	3,660	3,660	3,660	43,923
57%	56%	52%	48%	44%	40%	38%	
1	1	1	1	1	1	1	
3,660	3,660	3,660	3,660	3,660	3,660	3,660	43,923
1	1	1	1	0	0	0	
3,660	3,660	3,660	3,660	-	-	-	14,641

TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	
31	31	28	31	30	31	30	365
744	744	672	744	720	744	720	8760
<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>Total</b>
357	357	357	357	357	357	357	
422	414	352	359	315	297	274	
32,331	31,718	26,968	27,504	24,133	22,754	20,992	317,795
76.61	76.61	76.61	76.61	76.61	76.61	76.61	919
57%	56%	52%	48%	44%	40%	38%	
1	1	1	1	1	1	1	
77	77	77	77	77	77	77	919
1	1	1	1	0	0	0	
76.61	76.61	76.61	76.61	0.00	0.00	0.00	306

December	January	February	March	April	May	June	
50,392,245	54,873,475	45,123,318	45,053,188	47,205,886	46,244,388	52,941,332	722,615,440
21,136,996	20,528,537	19,576,080	21,212,557	21,032,604	21,176,765	22,333,036	274,000,495
13,427,729	13,111,542	12,116,348	13,350,388	13,726,856	13,666,576	14,212,511	173,196,780
77,726,001	70,697,831	68,206,691	72,866,775	69,731,246	81,199,694	77,971,169	935,009,644
6,506,605	5,918,262	5,709,724	6,099,829	5,837,347	6,797,395	6,527,129	78,271,599
60,031	55,778	47,703	55,091	54,490	49,185	48,540	663,928
107,533	107,533	107,533	107,533	107,533	107,533	107,533	1,290,394
1,576,959	1,547,064	1,315,378	1,341,536	1,177,114	1,109,850	1,023,902	15,500,531
32,331	31,718	26,968	27,504	24,133	22,754	20,992	317,795
170,934,099	166,840,022	152,202,773	160,086,897	158,873,075	170,351,385	175,165,153	2,200,548,811

TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	
31	31	28	31	30	31	30	365
744	744	672	744	720	744	720	8760
December	January	February	March	April	May	June	Total
283,180	249,990	249,807	249,551	237,955	260,124	311,361	3,285,095
68,653	69,652	69,133	67,979	82,161	83,010	97,385	1,004,664
30,590	28,169	28,969	33,838	34,297	34,279	41,558	457,103
151,527	141,830	155,291	172,076	161,091	171,389	175,555	2,152,328
9,910	9,689	9,750	8,699	11,393	10,567	12,145	134,695
102	78	68	92	83	93	98	1,402
149	189	189	189	189	188	190	2,026
3,737	3,737	3,737	3,737	3,737	3,737	3,737	44,842
77	77	77	77	77	77	77	919
547,847	503,335	516,944	536,160	530,906	563,387	642,030	7,082,154
116,232	105,577	110,035	101,010	117,102	127,106	159,072	1,811,226
40,529	40,942	40,758	39,888	49,213	46,394	54,001	596,393
25,499	25,022	25,103	26,331	30,311	28,471	35,725	378,153
129,118	134,508	143,391	146,016	149,608	150,046	159,804	1,852,131
11,070	11,329	11,809	12,041	12,990	12,721	14,265	160,608
64	58	63	70	81	87	101	1,029
149	189	189	189	189	188	190	2,026
3,737	3,737	3,737	3,737	3,737	3,737	3,737	44,842
77	77	77	77	77	77	77	919
326,399	321,362	335,087	329,281	363,230	368,750	426,894	4,846,409
108,730	87,528	101,663	93,182	77,851	74,371	146,133	1,575,717
38,926	30,792	35,306	28,684	40,919	34,618	44,264	496,501
22,140	21,680	20,957	18,267	27,401	24,243	30,098	320,147
114,987	117,506	116,776	106,993	131,299	126,320	137,860	1,550,346
9,910	9,689	9,750	8,699	11,393	10,567	12,145	134,695
56	52	57	66	69	73	77	851
149	173	189	188	112	112	115	1,781
3,737	3,737	3,737	3,737	-	-	-	14,947
77	77	77	77	-	-	-	306
298,634	271,156	288,433	259,817	289,045	270,305	370,692	4,094,986
100,536	100,536	100,536	100,536	100,536	100,536	100,536	1,206,427
10,948	10,948	10,948	10,948	10,948	10,948	10,948	131,382
900	900	900	900	900	900	900	10,803
873	873	873	873	873	873	873	10,476
558	558	558	558	558	558	558	6,694
48	48	48	48	48	48	48	576
1	1	1	1	1	1	1	12
30,846	30,846	30,846	30,846	30,846	30,846	30,846	370,152
357	357	357	357	357	357	357	4,284
144,710	144,710	144,710	144,710	144,710	144,710	144,710	1,736,523

## Test Year Demands

Tariff / Rate	Source	Units	Year	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28
			Days	31	31	30	31	30
			Hours	744	744	720	744	720
			July	August	September	October	November	
<b>Residential</b>								
No. of Customers	Load Forecast	Cust.	100,536	100,536	100,536	100,536	100,536	100,536
Energy	Load Forecast	kWh	73,035,214	91,835,242	90,656,238	76,432,981	48,821,934	
SMD	Calculation	kW	231,177	360,808	341,251	266,716	194,769	
Demand/Customer	Calculation	kW/cust	2.30	3.59	3.39	2.65	1.94	
Load Factor			0.42	0.34	0.37	0.39	0.35	
NCP Factor	Surrogate Data	NA	0.967	0.621	0.637	0.610	0.548	
NCP Demand	Surrogate Data	kW	223,565	224,214	217,502	162,720	106,748	
CP Factor	Surrogate Data	NA	0.967	0.986	0.942	0.996	0.960	
CP Demand	Surrogate Data	kW	216,203	221,183	204,835	162,071	102,526	
<b>Commercial Flat</b>								
No. of Customers	Load Forecast	Cust.	10,948	10,948	10,948	10,948	10,948	10,948
Energy	Load Forecast	kWh	25,137,715	27,422,419	28,007,017	25,677,573	20,759,195	
SMD	Calculation	kW	95,567	92,777	95,414	87,039	84,632	
Demand/Customer	Calculation	kW/cust	0.11	0.12	0.11	0.13	0.13	
NCP Factor	Surrogate Data	NA	0.628	0.641	0.633	0.572	0.568	
NCP Demand	Surrogate Data	kW	60,018	59,431	60,417	49,764	48,099	
CP Factor	Surrogate Data	NA	0.934	0.821	0.927	0.679	0.966	
CP Demand	Surrogate Data	kW	56,076	48,779	56,029	33,786	46,480	
<b>Commercial Demand</b>								
No. of Customers	Load Forecast	Cust.	900	900	900	900	900	900
Energy	Load Forecast	kWh	16,049,355	16,900,104	17,633,704	16,213,136	12,788,530	
SMD	Calculation	kW	47,168	45,221	48,868	39,271	40,975	
Demand/Customer	Calculation	kW/cust	0.02	0.02	0.02	0.02	0.02	
NCP Factor	Surrogate Data	NA	0.783	0.831	0.792	0.847	0.779	
NCP Demand	Surrogate Data	kW	36,917	37,565	38,688	33,270	31,916	
CP Factor	Surrogate Data	NA	0.927	0.827	0.904	0.679	0.960	
CP Demand	Surrogate Data	kW	34,212	31,055	34,975	22,575	30,654	
<b>Industrial TOU</b>								
No. of Customers	Load Forecast	Cust.	873	873	873	873	873	873
Energy	Load Forecast	kWh	85,510,343	84,834,015	91,012,079	84,355,889	70,897,911	
SMD	Calculation	kW	212,744	212,865	215,738	187,187	190,331	
Demand/Customer	Calculation	kW/cust	243.69	243.83	247.12	214.41	218.01	
NCP Factor	Surrogate Data	NA	0.794	0.857	0.814	0.863	0.774	
NCP Demand	Surrogate Data	kW	168,829	182,362	175,534	161,577	147,353	
CP Factor	Surrogate Data	NA	0.928	0.857	0.891	0.599	0.858	
CP Demand	Surrogate Data	kW	156,620	156,210	156,374	96,716	126,423	



## Test Year Demands

		Year Days Hours Units	TY 24-28 31 744 July	TY 24-28 31 744 August	TY 24-28 30 720 September	TY 24-28 31 744 October	TY 24-28 30 720 November
Tariff / Rate	Source						
City							
No. of Customers	Load Forecast	Cust.	558	558	558	558	558
Energy	Load Forecast	kWh	7,158,248	7,101,632	7,618,810	7,061,607	5,935,011
SMD	Calculation	kW	20,368	21,175	14,821	16,951	13,692
Demand/Customer	Calculation	kW/cust					
NCP Factor	Previous COS	NA	0.741	0.750	1.056	0.823	0.948
NCP Demand	Surrogate Data	kW	15,101	15,874	15,656	13,953	12,986
CP Factor	Previous COS	NA	0.812	0.807	0.817	0.784	0.925
CP Demand	Surrogate Data	kW	14,021	13,404	14,082	8,771	11,668
Agricultural Pumping							
No. of Customers	Load Forecast	Cust.	48	48	48	48	48
Energy	Load Forecast	kWh	54,490	57,174	60,439	62,437	58,571
SMD	Calculation	kW	133.32	129.60	147.26	215.08	176.47
Demand/Customer	Calculation	kW/cust	2.78	2.70	3.07	4.48	3.68
NCP Factor	Surrogate Data	NA	0.946	0.962	0.722	0.430	0.418
NCP Demand	Surrogate Data	kW	126	125	106	93	74
CP Factor	Surrogate Data	NA	0.895	0.843	0.859	0.770	0.909
CP Demand	Surrogate Data	kW	113	105	91	71	67
Traffic Signals							
No. of Singals	Load Forecast	Signals	386	386	386	386	386
Energy	Load Forecast	kWh	107,533	107,533	107,533	107,533	107,533
SMD	Calculation	kW	190	190	189	187	186
Load Factor	Calculation	%	76%	76%	79%	77%	80%
NCP Factor	NewGen Input	NA	1	1	1	1	1
NCP Demand	Surrogate Data	kW	190	190	189	187	186
CP Factor	Calculation	NA	0.620	0.625	0.621	0.632	0.612
CP Demand	Surrogate Data	kW	118	119	117	118	114
Street Lights							
Street Lighting %							
Sunset	timeanddate.com		8:01:00 PM	7:36:00 PM	6:55:00 PM	6:15:00 PM	4:45:00 PM
Sunrise	timeanddate.com		5:49:00 AM	6:11:00 AM	6:32:00 AM	6:54:00 AM	6:22:00 AM
0 Lights On			8:01:00 PM	7:36:00 PM	6:55:00 PM	6:15:00 PM	4:45:00 PM
0 Lights Off			5:49:00 AM	6:11:00 AM	6:32:00 AM	6:54:00 AM	6:22:00 AM
Hours Calculated			9.80	10.58	11.62	12.65	13.62
Hours from RPU Data	#14. FY 20-21 Street Lighting		290	315	336	380	394
Inventory Count	Load Forecast	Cust.	30,489	30,489	30,489	30,489	30,489
Energy	Load Forecast	kWh	1,061,474	1,152,980	1,229,846	1,390,897	1,442,140
SMD	Calculation	kW	3,660	3,660	3,660	3,660	3,660
Load Factor	Calculation		39%	42%	47%	51%	55%
NCP Factor	NewGen Input	NA	1	1	1	1	1
NCP Demand	Calculated	kW	3,660	3,660	3,660	3,660	3,660
CP Factor	NewGen Input	NA	0	0	0	0	0
CP Demand	Calculated	kW	-	-	-	-	-

## Test Year Demands

Tariff / Rate	Source	Year Days Hours Units	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28
			31 744 July	31 744 August	30 720 September	31 744 October	30 720 November
<b>Outdoor Lighting</b>	<b>Outdoor Lighting %</b>						
No. of Lamps	WP-14	Lamps	357	357	357	357	357
Hours from RPU Data	#14. FY 20-21 Street Lighting		290	315	336	380	394
Energy	#14. FY 20-21 Street Lighting	kWh	22,218	24,133	25,742	29,113	30,186
SMD	Calculation	kW	76.61	76.61	76.61	76.61	76.61
Load Factor	Calculation		39%	42%	47%	51%	55%
NCP Factor	NewGen Input	NA	1	1	1	1	1
NCP Demand	Calculated	kW	77	77	77	77	77
CP Factor	NewGen Input	NA	0	0	0	0	0
CP Demand	Calculated	kW	0.00	0.00	0.00	0.00	0.00

Summary	July	August	September	October	November
<b>Total System Energy Sales</b>					
Residential	73,035,214	91,835,242	90,656,238	76,432,981	48,821,934
Commercial Flat	25,137,715	27,422,419	28,007,017	25,677,573	20,759,195
Commercial Demand	16,049,355	16,900,104	17,633,704	16,213,136	12,788,530
Industrial TOU	85,510,343	84,834,015	91,012,079	84,355,889	70,897,911
City	7,158,248	7,101,632	7,618,810	7,061,607	5,935,011
Agricultural Pumping	54,490	57,174	60,439	62,437	58,571
Traffic Signals	107,533	107,533	107,533	107,533	107,533
Street Lights	1,083,692	1,177,114	1,255,588	1,420,010	1,472,326
Outdoor Lighting	22,218	24,133	25,742	29,113	30,186
<b>Total</b>	<b>208,136,590</b>	<b>229,435,233</b>	<b>236,351,409</b>	<b>211,331,165</b>	<b>160,841,011</b>

<b>Sum of Max Demand</b>					
Residential	231,177	360,808	341,251	266,716	194,769
Commercial Flat	95,567	92,777	95,414	87,039	84,632
Commercial Demand	47,168	45,221	48,868	39,271	40,975
Industrial TOU	212,744	212,865	215,738	187,187	190,331
City	14,021	13,404	14,082	8,771	11,668
Agricultural Pumping	133	130	147	215	176
Traffic Signals	190	190	189	187	186
Street Lights	3,737	3,737	3,737	3,737	3,737
Outdoor Lighting	77	77	77	77	77
<b>Total</b>	<b>604,737</b>	<b>729,132</b>	<b>719,426</b>	<b>593,124</b>	<b>526,475</b>

<b>NCP</b>					
Residential	223,565	224,214	217,502	162,720	106,748
Commercial Flat	60,018	59,431	60,417	49,764	48,099
Commercial Demand	36,917	37,565	38,688	33,270	31,916
Industrial TOU	168,829	182,362	175,534	161,577	147,353
City	15,101	15,874	15,656	13,953	12,986
Agricultural Pumping	126	125	106	93	74
Traffic Signals	190	190	189	187	186
Street Lights	3,737	3,737	3,737	3,737	3,737
Outdoor Lighting	77	77	77	77	77
<b>Total</b>	<b>508,483</b>	<b>523,497</b>	<b>511,828</b>	<b>425,302</b>	<b>351,098</b>

<b>CP</b>					
Residential	216,203	221,183	204,835	162,071	102,526
Commercial Flat	56,076	48,779	56,029	33,786	46,480
Commercial Demand	34,212	31,055	34,975	22,575	30,654
Industrial TOU	156,620	156,210	156,374	96,716	126,423
City	14,021	13,404	14,082	8,771	11,668
Agricultural Pumping	113	105	91	71	67
Traffic Signals	118	119	117	118	114

## Test Year Demands

Tariff / Rate	Source	Year	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28
		Days	31	31	30	31	30
		Hours	744	744	720	744	720
		Units	July	August	September	October	November
Street Lights			-	-	-	-	-
Outdoor Lighting			-	-	-	-	-
<b>Total</b>			477,362	470,854	466,504	324,109	317,931
<b>Customer Count</b>							
Residential			100,536	100,536	100,536	100,536	100,536
Commercial Flat			10,948	10,948	10,948	10,948	10,948
Commercial Demand			900	900	900	900	900
Industrial TOU			873	873	873	873	873
City			558	558	558	558	558
Agricultural Pumping			48	48	48	48	48
Traffic Signals			1	1	1	1	1
Street Lights			30,846	30,846	30,846	30,846	30,846
Outdoor Lighting			357	357	357	357	357
<b>Total</b>			144,710	144,710	144,710	144,710	144,710

TY 24-28 31 744	TY 24-28 31 744	TY 24-28 28 672	TY 24-28 31 744	TY 24-28 30 720	TY 24-28 31 744	TY 24-28 30 720	365 8760
December	January	February	March	April	May	June	Total
100,536	100,536	100,536	100,536	100,536	100,536	100,536	1,206,427
50,392,245	54,873,475	45,123,318	45,053,188	47,205,886	46,244,388	52,941,332	722,615,440
301,747	273,271	243,820	240,724	321,192	294,681	409,199	3,479,356
3.00	2.72	2.43	2.39	3.19	2.93	4.07	34.61
0.22	0.27	0.28	0.25	0.20	0.21	0.18	
0.410	0.422	0.440	0.405	0.492	0.489	0.511	
123,854	115,409	107,398	97,437	158,065	143,991	209,057	1,889,960
0.948	0.930	0.692	0.927	1.000	1.000	0.958	
117,358	107,289	74,269	90,292	158,065	143,991	200,180	1,798,260
10,948	10,948	10,948	10,948	10,948	10,948	10,948	131,382
21,136,996	20,528,537	19,576,080	21,212,557	21,032,604	21,176,765	22,333,036	274,000,495
71,816	68,576	73,664	76,494	90,839	86,437	104,893	1,028,148
0.15	0.16	0.15	0.14	0.12	0.13	0.10	1.56
0.590	0.588	0.590	0.587	0.599	0.559	0.555	
42,397	40,309	43,430	44,884	54,410	48,310	58,164	609,632
0.903	0.827	0.903	0.825	0.838	0.719	0.914	
38,291	33,317	39,230	37,048	45,588	34,748	53,167	522,538
900	900	900	900	900	900	900	10,803
13,427,729	13,111,542	12,116,348	13,350,388	13,726,856	13,666,576	14,212,511	173,196,780
32,183	27,725	33,289	37,898	38,810	37,169	41,536	470,113
0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.28
0.834	0.888	0.867	0.778	0.884	0.831	0.860	
26,827	24,627	28,847	29,491	34,300	30,871	35,705	389,025
0.820	0.797	0.882	0.817	0.848	0.733	0.923	
21,992	19,630	25,432	24,091	29,099	22,638	32,954	329,305
873	873	873	873	873	873	873	10,476
77,726,001	70,697,831	68,206,691	72,866,775	69,731,246	81,199,694	77,971,169	935,009,644
155,297	139,951	146,081	151,845	142,267	157,054	163,133	2,074,495
177.88	160.31	167.33	173.93	162.96	179.90	186.86	2,376.22
0.852	0.948	0.923	0.849	0.929	0.875	0.910	
132,331	132,725	134,887	128,848	132,126	137,496	148,497	1,782,566
0.890	0.849	0.878	0.853	0.826	0.631	0.894	
117,834	112,634	118,455	109,853	109,193	86,729	132,789	1,479,829

TY 24-28 31 744 December	TY 24-28 31 744 January	TY 24-28 28 672 February	TY 24-28 31 744 March	TY 24-28 30 720 April	TY 24-28 31 744 May	TY 24-28 30 720 June	365 8760 Total
558	558	558	558	558	558	558	6,694
6,506,605	5,918,262	5,709,724	6,099,829	5,837,347	6,797,395	6,527,129	78,271,599
24,264	10,734	18,343	17,797	19,119	13,892	16,795	207,951
0.472	1.041	0.645	0.653	0.661	0.890	0.822	
11,448	11,169	11,827	11,621	12,644	12,357	13,812	158,448
0.839	0.768	0.777	0.764	0.761	0.772	0.843	
10,025	9,317	10,438	9,756	10,549	8,275	12,498	132,803
48	48	48	48	48	48	48	576
60,031	55,778	47,703	55,091	54,490	49,185	48,540	663,928
84.18	69.80	83.97	78.88	90.01	112.82	123.89	1,445
1.75	1.45	1.75	1.64	1.88	2.35	2.58	30
0.633	0.742	0.936	0.763	0.968	0.940	1.027	
53	52	79	60	87	106	127	1,088
0.898	0.769	0.660	0.847	0.880	0.736	0.631	
48	40	52	51	77	78	80	873
386	386	386	386	386	386	386	
107,533	107,533	107,533	107,533	107,533	107,533	107,533	1,290,394
185	184	184	183	183	183	184	2229
78%	78%	87%	79%	81%	79%	81%	
1	1	1	1	1	1	1	
185	184	184	183	183	183	184	2,229
0.987	1.000	0.619	0.617	0.620	0.624	0.626	
182	184	114	113	114	114	116	1,523
4:42:00 PM	5:03:00 PM	5:33:00 PM	6:57:00 PM	7:20:00 PM	7:43:00 PM	8:02:00 PM	
6:47:00 AM	6:54:00 AM	6:34:00 AM	7:00:00 AM	6:18:00 AM	5:48:00 AM	5:38:00 AM	
4:42:00 PM	5:03:00 PM	5:33:00 PM	6:57:00 PM	7:20:00 PM	7:43:00 PM	8:02:00 PM	
6:47:00 AM	6:54:00 AM	6:34:00 AM	7:00:00 AM	6:18:00 AM	5:48:00 AM	5:38:00 AM	
14.08	13.85	13.02	12.05	10.97	10.08	9.60	
422	414	352	359	315	297	274	
30,489	30,489	30,489	30,489	30,489	30,489	30,489	
1,544,627	1,515,345	1,288,410	1,314,031	1,152,980	1,087,096	1,002,910	15,182,736
3,660	3,660	3,660	3,660	3,660	3,660	3,660	43,923
57%	56%	52%	48%	44%	40%	38%	
1	1	1	1	1	1	1	
3,660	3,660	3,660	3,660	3,660	3,660	3,660	43,923
1	1	1	1	0	0	0	
3,660	3,660	3,660	3,660	-	-	-	14,641

TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	TY 24-28	
31	31	28	31	30	31	30	365
744	744	672	744	720	744	720	8760
December	January	February	March	April	May	June	Total
357	357	357	357	357	357	357	
422	414	352	359	315	297	274	
32,331	31,718	26,968	27,504	24,133	22,754	20,992	317,795
76.61	76.61	76.61	76.61	76.61	76.61	76.61	919
57%	56%	52%	48%	44%	40%	38%	
1	1	1	1	1	1	1	
77	77	77	77	77	77	77	919
1	1	1	1	0	0	0	
76.61	76.61	76.61	76.61	0.00	0.00	0.00	306

December	January	February	March	April	May	June	
50,392,245	54,873,475	45,123,318	45,053,188	47,205,886	46,244,388	52,941,332	722,615,440
21,136,996	20,528,537	19,576,080	21,212,557	21,032,604	21,176,765	22,333,036	274,000,495
13,427,729	13,111,542	12,116,348	13,350,388	13,726,856	13,666,576	14,212,511	173,196,780
77,726,001	70,697,831	68,206,691	72,866,775	69,731,246	81,199,694	77,971,169	935,009,644
6,506,605	5,918,262	5,709,724	6,099,829	5,837,347	6,797,395	6,527,129	78,271,599
60,031	55,778	47,703	55,091	54,490	49,185	48,540	663,928
107,533	107,533	107,533	107,533	107,533	107,533	107,533	1,290,394
1,576,959	1,547,064	1,315,378	1,341,536	1,177,114	1,109,850	1,023,902	15,500,531
32,331	31,718	26,968	27,504	24,133	22,754	20,992	317,795
170,934,099	166,840,022	152,202,773	160,086,897	158,873,075	170,351,385	175,165,153	2,200,548,811

301,747	273,271	243,820	240,724	321,192	294,681	409,199	3,479,356
71,816	68,576	73,664	76,494	90,839	86,437	104,893	1,028,148
32,183	27,725	33,289	37,898	38,810	37,169	41,536	470,113
155,297	139,951	146,081	151,845	142,267	157,054	163,133	2,074,495
10,025	9,317	10,438	9,756	10,549	8,275	12,498	132,803
84	70	84	79	90	113	124	1,445
185	184	184	183	183	183	184	2,229
3,737	3,737	3,737	3,737	3,737	3,737	3,737	44,842
77	77	77	77	77	77	77	919
575,075	522,830	511,297	520,715	607,667	587,648	735,305	7,233,431

123,854	115,409	107,398	97,437	158,065	143,991	209,057	1,889,960
42,397	40,309	43,430	44,884	54,410	48,310	58,164	609,632
26,827	24,627	28,847	29,491	34,300	30,871	35,705	389,025
132,331	132,725	134,887	128,848	132,126	137,496	148,497	1,782,566
11,448	11,169	11,827	11,621	12,644	12,357	13,812	158,448
53	52	79	60	87	106	127	1,088
185	184	184	183	183	183	184	2,229
3,737	3,737	3,737	3,737	3,737	3,737	3,737	44,842
77	77	77	77	77	77	77	919
340,832	328,212	330,388	316,262	395,552	377,052	469,284	4,877,790

117,358	107,289	74,269	90,292	158,065	143,991	200,180	1,798,260
38,291	33,317	39,230	37,048	45,588	34,748	53,167	522,538
21,992	19,630	25,432	24,091	29,099	22,638	32,954	329,305
117,834	112,634	118,455	109,853	109,193	86,729	132,789	1,479,829
10,025	9,317	10,438	9,756	10,549	8,275	12,498	132,803
48	40	52	51	77	78	80	873
182	184	114	113	114	114	116	1,523

[illegible]



## Lighting Info

### Street Lighting

Type	Qty
Incandescent: 55 Watt, 2800 Lumens	312
Incandescent: 100 Watt, 1000 Lumens	86
Incandescent: 300 Watt, 4000 Lumens	44
Mercury Vapor: 100 Watt, 3500 Lumens	446
Mercury Vapor: 175 Watt, 7000 Lumens	1,251
Mercury Vapor: 400 Watt, 10,000 Lumens	12
LED: 14 Watt, 1400 Lumens	1
LED: 14.5 Watt, 12,000 Lumens	1
LED: 23 Watt, 3775 Lumens	171
LED: 33 Watt, 2200 Lumens	-
LED: 41 Watt, 4800 Lumens	109
LED: 50 Watt, 5000 Lumens	15
LED: 52 Watt, 4100 Lumens	147
LED: 53 Watt, 5340 Lumens	161
LED: 55 Watt, 6652 Lumens	19
LED: 65 Watt, 6936 Lumens	-
LED: 66 Watt, 5571 Lumens	439
LED: 70 Watt, 3000 Lumens	16
LED: 90 Watt, 8400 Lumens	9
LED: 101 Watt, 10,680 Lumens	199
LED: 102 Watt, 10,680 Lumens	3
LED: 104 Watt, 11,806 Lumens	7
LED: 108 Watt, 11,100 Lumens	3
LED: 121 Watt, 12,390 Lumens	8
LED: 130 Watt, 10,500 Lumens	21
LED: 139 Watt, 14,095 Lumens	14
LED: 157 Watt, 9,600 Lumens	34
LED: 168 Watt, 13,620 Lumens	438
LED: 175 Watt, 15,500 Lumens	10
High Pressure Sodium: 70 Watt, 5,800 Lumens	2,467
High Pressure Sodium: 100 Watt, 9,500 Lumens	17,974
High Pressure Sodium: 150 Watt, 16,000 Lumens	986
High Pressure Sodium: 200 Watt, 22,000 Lumens	4,338
High Pressure Sodium: 250 Watt, 25,000 Lumens	646
High Pressure Sodium: 400 Watt, 40,000 Lumens	102

### Total Street Lighting

30,489



Outdoor Lighting	
Type	Qty
Incandescent: 1000 Lumens	1
Mercury Vapor: 7000 Lumens	163
Mercury Vapor: 10,000 Lumens	1
Mercury Vapor: 20,000 Lumens	10
Mercury Vapor: 55,000 Lumens	3
Sodium Vapor: 9500 Lumens	112
Sodium Vapor: 16,000 Lumens	42
Sodium Vapor: 22,000 Lumens	23
Sodium Vapor: 40,000 Lumens	2
Total Street Lighting	357
All Lighting	30,846
Street Lighting %	98.84%
Outdoor Lighting %	1.16%

Monthly Usage	Tot. Monthly Usage	Wattage w/o Losses	Inventory*kW
		55	17.16
		100	8.60
		300	13.20
		100	44.60
		175	218.93
		400	4.80
		14	0.01
		14.5	0.01
		23	3.93
		33	-
		41	4.47
		50	0.75
		52	7.64
		53	8.53
		55	1.05
		65	-
		66	28.97
		70	1.12
		90	0.81
		101	20.10
		102	0.31
		104	0.73
		108	0.32
		121	0.97
		130	2.73
		139	1.95
		157	5.34
		168	73.58
		175	1.75
		70	172.69
		100	1,797.40
		150	147.90
		200	867.60
		250	161.50
		400	40.80
-	-	4,232	3,660

Monthly Usage	Tot. Monthly Usage	Wattage w/o Losses	Inventory*kW
		92	0.092
		208	33.904
		290	0.29
		460	4.6
		1102	3.306
		124	13.888
		202	8.484
		482	11.086
		482	0.964
-	-	3,442	77
-	-	7,674	3,737



## Generation Costs - DCR

Line No.	Resource	Budget FY 2023	Budget FY 2024	Budget FY 2025	Budget FY 2026
1	<b>Resource Energy (MWh)</b>				
2	CalEnergy Portfolio	643,034	643,316	650,517	650,940
3	Clearwater	23,637	21,473	23,251	26,483
4	Springs	5,007	3,634	2,232	3,611
5	North Lake Solar	48,556	47,676	47,033	46,952
6	Antelope Big Sky Ranch Solar	24,017	23,723	23,442	23,510
7	Summer Solar	24,040	23,691	23,438	23,502
8	Tequesquite Solar	15,615	15,398	15,241	15,251
9	Wintec Wind	4,663	2,454	-	-
10	WKN Wind	21,519	24,851	21,520	21,519
11	Cabazon Wind	63,002	63,157	28,876	-
12	Kingbird Solar	40,657	40,315	39,869	39,896
13	Columbia II Solar	32,506	32,190	31,917	31,859
14	Antelope DSR Solar	69,489	68,914	68,331	68,216
15	TerraGen Wind	4,757	-	92,552	92,548
16	Generic Battery	7,267	14,695	-	36,200
17	Generic Solar	67,502	131,960	-	132,707
18	Coso Geothermal	87,210	86,481	85,521	84,801
19	Hoover	29,967	29,972	29,054	29,054
20	IPP Coal	589,839	551,046	711,629	-
21	Palo Verde	92,989	93,066	94,080	94,061
22	RERC	132,674	117,066	110,715	134,074
23	IPP NGCC	-	-	-	408,210
24	<b>Total Energy Generation (MWh)</b>	<b>2,027,947</b>	<b>2,035,080</b>	<b>2,099,220</b>	<b>1,963,396</b>
25					
26	<b>Total Energy Costs (excluding CO2)</b>				
27	CalEnergy Portfolio	\$ 51,583,530	\$ 52,377,634	\$ 53,762,575	\$ 54,608,059
28	Clearwater	\$ 833,059	\$ 732,843	\$ 1,104,402	\$ 1,113,476
29	Springs	\$ 285,613	\$ 197,308	\$ 158,051	\$ 222,113
30	North Lake Solar	\$ 4,245,786	\$ 4,231,498	\$ 4,236,518	\$ 4,292,450
31	Antelope Big Sky Ranch Solar	\$ 1,711,233	\$ 1,690,252	\$ 1,670,213	\$ 1,675,071
32	Summer Solar	\$ 1,712,874	\$ 1,687,957	\$ 1,669,982	\$ 1,674,516
33	Tequesquite Solar	\$ 1,398,749	\$ 1,400,004	\$ 1,406,781	\$ 1,428,817
34	Wintec Wind	\$ 166,781	\$ 87,780	\$ -	\$ -
35	WKN Wind	\$ 1,686,638	\$ 1,994,957	\$ 1,772,559	\$ 1,815,039
36	Cabazon Wind	\$ 3,736,030	\$ 3,745,239	\$ 1,712,329	\$ -
37	Kingbird Solar	\$ 2,795,161	\$ 2,771,675	\$ 2,741,017	\$ 2,742,842
38	Columbia II Solar	\$ 2,274,748	\$ 2,252,672	\$ 2,233,582	\$ 2,229,524
39	Antelope DSR Solar	\$ 3,735,039	\$ 3,704,140	\$ 3,672,811	\$ 3,666,628
40	TerraGen Wind	\$ -	\$ -	\$ 4,396,225	\$ 4,396,026
41	Generic Battery	\$ 628,980	\$ 1,262,409	\$ -	\$ 1,082,380
42	Generic Solar	\$ 1,869,816	\$ 3,655,295	\$ -	\$ 3,967,949
43	Coso Geothermal	\$ 6,017,473	\$ 5,967,197	\$ 5,900,982	\$ 5,851,252
44	Hoover	\$ 462,759	\$ 477,409	\$ 333,671	\$ 346,731
45	IPP Coal	\$ 5,922,398	\$ 5,045,594	\$ 11,496,810	\$ -
46	Palo Verde	\$ 807,954	\$ 832,843	\$ 708,189	\$ 728,762
47	RERC	\$ 5,584,115	\$ 4,733,324	\$ 5,732,401	\$ 6,044,688
48	IPP NGCC	\$ -	\$ -	\$ -	\$ 12,817,791
49	<b>Total Generation Costs</b>	<b>\$ 97,458,737</b>	<b>\$ 98,848,030</b>	<b>\$ 104,709,098</b>	<b>\$ 110,704,117</b>
50					



## Generation Costs - DCR

Line No.	Resource	Budget FY 2023	Budget FY 2024	Budget FY 2025	Budget FY 2026
51	<b>Capacity Costs</b>				
52	Hoover	\$ 755,007	\$ 773,007	\$ 575,005	\$ 599,005
53	IPP Coal	\$ 27,592,531	\$ 22,219,557	\$ 16,829,737	\$ -
54	IPP NGCC	\$ -	\$ -	\$ -	\$ 8,755,200
55	IPP Retirement Cost Pre-Funding	\$ -	\$ -	\$ 2,662,760	\$ -
56	Palo Verde	\$ 4,000,000	\$ 4,100,000	\$ 3,900,000	\$ 4,000,000
57	Generic Battery	\$ 427,680	\$ 855,360	\$ -	\$ 2,295,000
58	TerraGen Wind	\$ -	\$ -	\$ 666,990	\$ 666,990
59	Roseburg Biomass	\$ 260,172	\$ 260,172	\$ 178,721	\$ 119,147
60	Emergency Demand Response	\$ -	\$ -	\$ 250,000	\$ 250,000
61	RA Capacity	\$ 8,126,566	\$ 7,262,158	\$ 8,928,695	\$ 11,949,626
62	AB-32 Implementation	\$ 173,250	\$ 181,913	\$ 191,008	\$ 200,559
63	Contingency Generating Plants	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
64	Ice Bear O&M Cost	\$ 139,192	\$ 141,419	\$ 143,399	\$ 145,550
65	Professional Services	\$ 50,000	\$ 50,000	\$ 53,060	\$ 54,122
66	Outside Legal Services	\$ 50,000	\$ 50,000	\$ 53,060	\$ 54,122
67	Decommissioning Operations	\$ -	\$ -	\$ -	\$ -
68	O&M - Maint/Repair	\$ 400,000	\$ 400,000	\$ 424,483	\$ 432,973
69	Insurance Charges - Direct	\$ -	\$ -	\$ -	\$ -
70	Decommissioning Fund Exp	\$ 900,751	\$ 900,751	\$ 321,000	\$ 321,000
71	Taxes and Assessments	\$ 200	\$ 200	\$ 200	\$ 200
72	<b>Total Capacity Costs</b>	<b>\$ 45,075,349</b>	<b>\$ 39,394,536</b>	<b>\$ 37,378,119</b>	<b>\$ 32,043,493</b>
73					
74	<b>Generation Resources (\$/MWh)</b>				
75	CalEnergy Portfolio	\$ 80.22	\$ 81.42	\$ 82.65	\$ 83.89
76	Clearwater	\$ 35.24	\$ 34.13	\$ 47.50	\$ 42.05
77	Springs	\$ 57.05	\$ 54.30	\$ 70.82	\$ 61.50
78	North Lake Solar	\$ 87.44	\$ 88.75	\$ 90.07	\$ 91.42
79	Antelope Big Sky Ranch Solar	\$ 71.25	\$ 71.25	\$ 71.25	\$ 71.25
80	Summer Solar	\$ 71.25	\$ 71.25	\$ 71.25	\$ 71.25
81	Tequesquite Solar	\$ 89.58	\$ 90.92	\$ 92.30	\$ 93.69
82	Wintec Wind	\$ 35.77	\$ 35.77	\$ -	\$ -
83	WKN Wind	\$ 78.38	\$ 80.28	\$ 82.37	\$ 84.34
84	Cabazon Wind	\$ 59.30	\$ 59.30	\$ 59.30	\$ -
85	Kingbird Solar	\$ 68.75	\$ 68.75	\$ 68.75	\$ 68.75
86	Columbia II Solar	\$ 69.98	\$ 69.98	\$ 69.98	\$ 69.98
87	Antelope DSR Solar	\$ 53.75	\$ 53.75	\$ 53.75	\$ 53.75
88	TerraGen Wind	\$ -	\$ -	\$ 54.71	\$ 54.71
89	Generic Battery	\$ 145.40	\$ 144.12	\$ -	\$ 93.30
90	Generic Solar	\$ 27.70	\$ 27.70	\$ -	\$ 29.90
91	Coso Geothermal	\$ 69.00	\$ 69.00	\$ 69.00	\$ 69.00
92	Hoover	\$ 40.64	\$ 41.72	\$ 31.27	\$ 32.55
93	IPP Coal	\$ 56.82	\$ 49.48	\$ 39.81	\$ -
94	Palo Verde	\$ 51.70	\$ 53.00	\$ 48.98	\$ 50.27
95	RERC	\$ 42.09	\$ 40.43	\$ 51.78	\$ 45.08
96	IPP NGCC	\$ -	\$ -	\$ -	\$ 52.85
97					
98					
99	<b>Weighted Average</b>	<b>\$ 64.22</b>	<b>\$ 62.31</b>	<b>\$ 60.35</b>	<b>\$ 64.69</b>
100	<b>Hoover/ IPP/ Palo Verde Weighted Avg</b>	<b>\$ 51.54</b>	<b>\$ 49.34</b>	<b>\$ 41.77</b>	<b>\$ 47.76</b>
	<b>Percent Weighting</b>				
	Hoover	20%	20%	20%	20%
	IPP Coal	40%	40%	40%	0%
	Palo Verde	40%	40%	40%	40%
	IPP NGCC	0%	0%	0%	40%



## Generation Costs - DCR

Line No.	Resource	Budget FY 2027	Budget FY 2028	Budget FY 2029	Budget FY 2030	Test Year Average
1	<b>Resource Energy (MWh)</b>					
2	CalEnergy Portfolio	650,657	652,686	650,793	650,617	\$ 649,623
3	Clearwater	25,003	24,934	24,899	24,634	\$ 24,229
4	Springs	2,249	2,412	2,447	2,328	\$ 2,828
5	North Lake Solar	47,089	46,098	45,831	45,778	\$ 46,970
6	Antelope Big Sky Ranch Solar	23,551	23,177	23,112	23,093	\$ 23,480
7	Summer Solar	23,549	23,143	23,105	23,106	\$ 23,465
8	Tequesquite Solar	15,315	15,026	14,984	15,001	\$ 15,246
9	Wintec Wind	-	-	-	-	\$ 491
10	WKN Wind	21,519	21,519	21,520	21,520	\$ 22,186
11	Cabazon Wind	-	-	-	-	\$ 18,407
12	Kingbird Solar	39,826	39,401	39,166	39,121	\$ 39,862
13	Columbia II Solar	31,822	31,547	31,331	31,329	\$ 31,867
14	Antelope DSR Solar	68,110	67,525	67,059	66,996	\$ 68,219
15	TerraGen Wind	92,549	92,550	92,549	92,550	\$ 74,040
16	Generic Battery	73,000	73,200	73,000	73,000	\$ 39,419
17	Generic Solar	257,845	256,628	254,464	252,786	\$ 155,828
18	Coso Geothermal	175,552	267,682	264,239	261,254	\$ 140,008
19	Hoover	29,054	29,054	29,054	29,054	\$ 29,238
20	IPP Coal	-	-	-	-	\$ 252,535
21	Palo Verde	94,046	94,329	94,069	94,069	\$ 93,916
22	RERC	114,106	114,551	113,357	111,383	\$ 118,102
23	IPP NGCC	403,934	-	-	-	\$ 162,429
24	<b>Total Energy Generation (MWh)</b>	<b>2,188,777</b>	<b>1,875,464</b>	<b>1,864,980</b>	<b>1,857,618</b>	<b>2,032,387</b>
25						
26	<b>Total Energy Costs (excluding CO2)</b>					
27	CalEnergy Portfolio	\$ 55,399,728	\$ 56,405,482	\$ 57,086,302	\$ 57,926,107	\$ 54,510,696
28	Clearwater	\$ 1,134,451	\$ 1,126,757	\$ 1,143,650	\$ 1,133,082	\$ 1,042,386
29	Springs	\$ 154,233	\$ 163,931	\$ 167,738	\$ 160,935	\$ 179,127
30	North Lake Solar	\$ 4,369,879	\$ 4,341,875	\$ 4,381,528	\$ 4,442,320	\$ 4,294,444
31	Antelope Big Sky Ranch Solar	\$ 1,678,008	\$ 1,651,380	\$ 1,646,739	\$ 1,645,344	\$ 1,672,985
32	Summer Solar	\$ 1,677,898	\$ 1,648,961	\$ 1,646,253	\$ 1,646,292	\$ 1,671,863
33	Tequesquite Solar	\$ 1,456,472	\$ 1,450,407	\$ 1,467,926	\$ 1,491,705	\$ 1,428,496
34	Wintec Wind	\$ -	\$ -	\$ -	\$ -	\$ 17,556
35	WKN Wind	\$ 1,858,534	\$ 1,903,135	\$ 1,948,837	\$ 1,995,684	\$ 1,868,845
36	Cabazon Wind	\$ -	\$ -	\$ -	\$ -	\$ 1,091,514
37	Kingbird Solar	\$ 2,738,058	\$ 2,708,844	\$ 2,692,646	\$ 2,689,538	\$ 2,740,487
38	Columbia II Solar	\$ 2,226,936	\$ 2,207,629	\$ 2,192,576	\$ 2,192,416	\$ 2,230,069
39	Antelope DSR Solar	\$ 3,660,891	\$ 3,629,443	\$ 3,604,431	\$ 3,601,015	\$ 3,666,783
40	TerraGen Wind	\$ 4,396,074	\$ 4,396,132	\$ 4,396,087	\$ 4,396,131	\$ 3,516,891
41	Generic Battery	\$ 2,182,700	\$ 2,188,680	\$ 2,182,700	\$ 2,182,700	\$ 1,343,234
42	Generic Solar	\$ 7,709,556	\$ 7,673,185	\$ 7,608,462	\$ 7,558,294	\$ 4,601,197
43	Coso Geothermal	\$ 12,113,090	\$ 18,470,077	\$ 18,232,494	\$ 18,026,534	\$ 9,660,520
44	Hoover	\$ 344,534	\$ 337,833	\$ 327,328	\$ 334,576	\$ 368,036
45	IPP Coal	\$ -	\$ -	\$ -	\$ -	\$ 3,308,481
46	Palo Verde	\$ 750,299	\$ 775,215	\$ 796,617	\$ 820,157	\$ 759,062
47	RERC	\$ 5,641,869	\$ 5,652,939	\$ 5,685,308	\$ 5,596,748	\$ 5,561,044
48	IPP NGCC	\$ 12,845,087	\$ -	\$ -	\$ -	\$ 5,132,576
49	<b>Total Generation Costs</b>	<b>\$ 122,338,300</b>	<b>\$ 116,731,905</b>	<b>\$ 117,207,625</b>	<b>\$ 117,839,577</b>	<b>\$ 110,666,290</b>
50						



## Generation Costs - DCR

Line No.	Resource	Budget FY 2027	Budget FY 2028	Budget FY 2029	Budget FY 2030	Test Year Average
51	<b>Capacity Costs</b>					
52	Hoover	\$ 606,006	\$ 606,006	\$ 589,005	\$ 607,006	\$ 631,806
53	IPP Coal	\$ -	\$ -	\$ -	\$ -	\$ 7,809,859
54	IPP NGCC	\$ 8,755,200	\$ -	\$ -	\$ -	\$ 3,502,080
55	IPP Retirement Cost Pre-Funding	\$ -	\$ -	\$ -	\$ -	\$ 532,552
56	Palo Verde	\$ 4,100,000	\$ 4,200,000	\$ 4,300,000	\$ 4,500,000	\$ 4,060,000
57	Generic Battery	\$ 4,590,000	\$ 4,590,000	\$ 4,590,000	\$ 4,590,000	\$ 2,466,072
58	TerraGen Wind	\$ 666,990	\$ 666,990	\$ 666,990	\$ 666,990	\$ 533,592
59	Roseburg Biomass	\$ -	\$ -	\$ -	\$ -	\$ 111,608
60	Emergency Demand Response	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 200,000
61	RA Capacity	\$ 8,926,840	\$ 12,343,733	\$ 12,396,186	\$ 13,318,633	\$ 9,882,210
62	AB-32 Implementation	\$ 210,586	\$ 221,116	\$ 232,172	\$ 243,780	\$ 201,036
63	Contingency Generating Plants	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
64	Ice Bear O&M Cost	\$ 147,733	\$ 149,949	\$ 152,199	\$ 154,482	\$ 145,610
65	Professional Services	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 53,739
66	Outside Legal Services	\$ 55,204	\$ 56,308	\$ 57,434	\$ 58,583	\$ 53,739
67	Decommissioning Operations	\$ -	\$ -	\$ -	\$ -	\$ -
68	O&M - Maint/Repair	\$ 441,632	\$ 450,465	\$ 459,474	\$ 468,664	\$ 429,911
69	Insurance Charges - Direct	\$ -	\$ -	\$ -	\$ -	\$ -
70	Decommissioning Fund Exp	\$ 321,000	\$ 321,000	\$ 321,000	\$ 321,000	\$ 436,950
71	Taxes and Assessments	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
72	<b>Total Capacity Costs</b>	<b>\$ 31,326,596</b>	<b>\$ 26,112,075</b>	<b>\$ 26,272,094</b>	<b>\$ 27,437,920</b>	<b>\$ 33,250,964</b>
73						
74	<b>Generation Resources (\$/MWh)</b>					
75	CalEnergy Portfolio	\$ 85.14	\$ 86.42	\$ 87.72	\$ 89.03	\$ 83.90
76	Clearwater	\$ 45.37	\$ 45.19	\$ 45.93	\$ 46.00	\$ 42.85
77	Springs	\$ 68.59	\$ 67.95	\$ 68.54	\$ 69.12	\$ 64.63
78	North Lake Solar	\$ 92.80	\$ 94.19	\$ 95.60	\$ 97.04	\$ 91.45
79	Antelope Big Sky Ranch Solar	\$ 71.25	\$ 71.25	\$ 71.25	\$ 71.25	\$ 71.25
80	Summer Solar	\$ 71.25	\$ 71.25	\$ 71.25	\$ 71.25	\$ 71.25
81	Tequesquite Solar	\$ 95.10	\$ 96.53	\$ 97.97	\$ 99.44	\$ 93.71
82	Wintec Wind	\$ -	\$ -	\$ -	\$ -	\$ 7.15
83	WKN Wind	\$ 86.37	\$ 88.44	\$ 90.56	\$ 92.74	\$ 84.36
84	Cabazon Wind	\$ -	\$ -	\$ -	\$ -	\$ 23.72
85	Kingbird Solar	\$ 68.75	\$ 68.75	\$ 68.75	\$ 68.75	\$ 68.75
86	Columbia II Solar	\$ 69.98	\$ 69.98	\$ 69.98	\$ 69.98	\$ 69.98
87	Antelope DSR Solar	\$ 53.75	\$ 53.75	\$ 53.75	\$ 53.75	\$ 53.75
88	TerraGen Wind	\$ 54.71	\$ 54.71	\$ 54.71	\$ 54.71	\$ 43.77
89	Generic Battery	\$ 92.78	\$ 92.60	\$ 92.78	\$ 92.78	\$ 84.56
90	Generic Solar	\$ 29.90	\$ 29.90	\$ 29.90	\$ 29.90	\$ 23.48
91	Coso Geothermal	\$ 69.00	\$ 69.00	\$ 69.00	\$ 69.00	\$ 69.00
92	Hoover	\$ 32.72	\$ 32.49	\$ 31.54	\$ 32.41	\$ 34.15
93	IPP Coal	\$ -	\$ -	\$ -	\$ -	\$ 17.86
94	Palo Verde	\$ 51.57	\$ 52.74	\$ 54.18	\$ 56.56	\$ 51.32
95	RERC	\$ 49.44	\$ 49.35	\$ 50.15	\$ 50.25	\$ 47.22
96	IPP NGCC	\$ 53.47	\$ -	\$ -	\$ -	\$ 21.26
97						
98						
99	<b>Weighted Average</b>	<b>\$ 64.45</b>	<b>\$ 67.61</b>	<b>\$ 68.29</b>	<b>\$ 69.02</b>	<b>\$ 63.88</b>
100	<b>Hoover/ IPP/ Palo Verde Weighted Avg</b>	<b>\$ 48.56</b>	<b>\$ 44.64</b>	<b>\$ 45.12</b>	<b>\$ 46.90</b>	<b>\$ 46.41</b>
	<b>Percent Weighting</b>					
	Hoover	20%	40%	40%	40%	
	IPP Coal	0%	0%	0%	0%	
	Palo Verde	40%	60%	60%	60%	
	IPP NGCC	40%	0%	0%	0%	



# High Voltage Demand Adjustment

Line No.	Item	Service Level Secondary	Primary (4KV, 12 KV)
1	Proposed Adjustment for High Voltage		
2	Demand Adjust (\$/kW)		\$ (1.63)
3			
4	<b>Transmission &amp; Distribution Plant</b>	<b>Net Plant 6/30/2021</b>	
5		<b>All Customers</b>	<b>Primary (4KV, 12 KV)</b>
6	<b>Transmission</b>		
7	353 STATION EQUIP.	268,270	268,270
8	354 TOWERS & FIXTURES	2,315,992	2,315,992
9	355 POLES & FIXTURES	14,763,654	14,763,654
10	356 O/H COND. & DEVICES	5,079,002	5,079,002
11	357 U/G CONDUIT	3,891,973	3,891,973
12	358 U/G COND. & DEVICES	1,099,077	1,099,077
13	<b>Total Transmission Plant</b>	<b>27,417,969</b>	<b>27,417,969</b>
14	% of Total T&D	7%	7%
15	<b>Distribution</b>		
16	362 STATION EQUIP.	99,320,875	99,320,875
17	364 POLES TOWERS & & FIXT.	26,562,871	26,562,871
18	365 O/H COND. & DEVICES	21,247,674	21,247,674
19	366 U/G CONDUIT	93,934,261	93,934,261
20	367 U/G COND. & DEVICES	68,615,032	68,615,032
21	368 LINE TRANSFORMERS	29,896,072	
22	369 SERVICES	14,289,021	
23	370 METERS	14,757,162	14,757,162
24	371 INST. ON CUST. PREM.	89,528	89,528
25	<b>Total Distribution Plant</b>	<b>368,712,496</b>	<b>324,527,403</b>
26	% of Total T&D	93%	82%
27		<i>Industrial TOU w/o Adjustment</i>	
28	Distribution Demand - COS (\$/kW)	\$ 14.60	\$ 12.97
29			89%
30			
31			
32		IND TOU COS	
33	Distribution Demand	\$ 25,394,972	
34	Substations	\$ 6,016,190	
35	DA	\$ 7,191	
36	Total	\$ 31,418,353	
37			
38	SMD	2,152,328	
39			
40	\$/Distribution Demand ((kW)	\$ 14.60	





# NewGen Strategies & Solutions



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