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Kansas Corporation Commission

BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

DIRECT TESTIMONY

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OF

APR 1 5 2013

PAUL H. RAAB

ON BEHALF OF WESTAR ENERGY

by
State Corporation Commission
of Kansas

DOCKET NO. 13-WSEE-629-RTS

I. INTRODUCTION

2	Q.	PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS
3		ADDRESS.
4	A.	My name is Paul H. Raab and my business address is 5313
5		Portsmouth Road, Bethesda, MD 20816. I am an independent
6		economic consultant.
7	Q.	ON WHOSE BEHALF ARE YOU APPEARING TODAY?
8	A.	I am appearing on behalf of Westar Energy, Inc., (Westar).
9		II. QUALIFICATIONS
10	Q.	WHAT IS YOUR EDUCATIONAL BACKGROUND?
11	A.	I have a B.A. in Economics from Rutgers University and an M.A.
12		from the State University of New York at Binghamton with a
13		concentration in econometrics. While attending Rutgers, I studied
14		as a Henry Rutgers Scholar.

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1 Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.

2 Α. I have been providing consulting services to the utility industry for 35 years, having assisted electric, natural gas, telephone, and 3 4 water utilities, Commissions, and intervenor clients in a variety of 5 areas. I am trained as a quantitative economist so that most of this assistance has been in the form of mathematical and economic 6 7 analysis and information systems development. My particular 8 areas of focus are regulatory change management, planning 9 issues, marginal cost and rate design analysis, and depreciation 10 and life analysis. I began my career with the professional services 11 firm that is now known as Ernst & Young, where I was employed for 12 ten years. A detailed statement of my qualifications appears as Exhibit PHR-1. 13

Q. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY BEFORE THIS COMMISSION?

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A. Yes. I have provided expert testimony before this Commission in Docket Nos. 174,155-U, 176,716-U, 98-KGSG-822-TAR, 99-KGSG-705-GIG, 01-KGSG-229-TAR, 02-KGSG-018-TAR, 02-WSRE-301-RTS, 03-KGSG-602-RTS, 03-AQLG-1076-TAR, 05-AQLG-367-RTS, 06-KGSG-1209-RTS, 07-AQLG-431-RTS, 08-WSEE-1041-RTS, 10-KCPE-415-RTS, 10-KGSG-421-TAR, 10-KCPE-795-TAR, 12-WSEE-112-RTS, 12-GIMX-337-GIV, 12-KGSG-835-RTS and 12-KG&E-718-CON. In addition, I have

provided expert testimony before the state regulatory authorities of Alaska, the District of Columbia, Georgia, Indiana, Iowa, Kentucky, Louisiana, Maryland, Michigan, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, New York, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, Virginia, West Virginia, and Wisconsin, as well as the Federal Energy Regulatory Commission (FERC), the Michigan House Economic Development and Energy Committee, the Pennsylvania House Consumer Affairs Committee, the Province of Saskatchewan, and the United States Tax Court. Exhibit PHR-1 provides more detail on the subject matter of the testimony provided.

III. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

Α.

The objective of this docket is to set retail rates that will produce a level of revenues determined to be appropriate by the Commission and to fairly apportion the responsibility for that level of revenues to the different customer classes served by Westar. The process by which these electric utility retail rates are designed can be generally described in three distinct steps: (1) the calculation of the test period revenue requirements to be recovered through rates; (2) the class cost allocation procedure; and (3) the design of rates. Step (1) of this process is the subject of the testimonies of Westar's other witnesses in this docket. Step (3) of this process is the

subject of the testimony and exhibits of Mr. Rohlfs. The purpose of my testimony then is to describe step (2), the cost allocation procedure.

IV. IDENTIFICATION OF EXHIBITS

Q. DO YOU SPONSOR ANY EXHIBITS?

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Α.

Yes. I sponsor three exhibits. Exhibit PHR-1 contains a summary of my qualifications and experience. Exhibit PHR-2 is a complete class cost of service analysis of Westar Energy at existing rates, equalized customer class rates of return and at proposed rate levels utilizing the Company's traditional method of allocating production demand costs, the 4 Coincident Peak (4CP) approach. For comparison purposes, I have also prepared Exhibit PHR-3, a class cost of service analysis of Westar Energy at existing rates, equalized customer class rates of return and at proposed rate levels utilizing Staff's traditional Peak and Average method of allocating production demand costs. I compare and contrast these alternative methods for allocating costs later in this testimony.

V. ORGANIZATION OF TESTIMONY

Q. HOW IS YOUR TESTIMONY ORGANIZED?

My testimony is organized into four additional sections. Section VI provides a generic discussion of class cost of service analysis. This section describes the major steps involved in such an analysis, why it is necessary to complete these steps, and how the steps

have been applied to Westar. Sections VII and VIII expand on the general discussion of Section VI. Specifically, Section VII details the cost classifications employed to assist in the cost allocation process that is described in greater detail in Section VIII. Section IX introduces all of the other cost of service analyses needed to support the rate design analysis of Mr. Rohlfs. The alternative analyses provided here include Westar's class costs of service at equal class rates of return and at proposed rates.

VI. CLASS COST OF SERVICE

Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?

Α.

A.

A class cost of service analysis is the process by which the costs that a utility incurs to serve particular classes of customers are linked to the classes of customers that caused those costs to be incurred.

Q. WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE DIFFERENT CUSTOMER CLASSES?

It is a generally accepted utility ratemaking principle that rates should be based on costs. This statement applies not only to the overall level of costs incurred by the utility, but also to the costs that the utility incurs to provide individual services and serve individual classes of customers and segments of the utility's business. Strict adherence to this principle is complicated by the fact that many of the costs incurred to provide different types of electric service are

"joint" costs and many are "common" costs, neither of which has a theoretically correct method by which it can be assigned to the different products produced as a result of the incurrence of these costs. Joint costs occur when the provision of one service is an automatic by-product of another (e.g., the production of electricity at different times of the year from base load plants). Common costs are incurred when several outputs are produced using the same facilities or inputs (e.g., administrative and general expenses). Thus, cost of service studies are the primary method used to allocate the joint and common costs incurred by the utility in serving different customer classes. They are used for four purposes: (1) to attribute costs to different categories of customers based on how those customers cause costs to be incurred; (2) to provide insight into how costs should be recovered from customers within each customer class; (3) to provide insight into the costs of individual types of service based on the costs each service requires the utility to expend; and (4) to separate costs between different regulatory jurisdictions.

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Q. WHAT ARE POTENTIAL NEGATIVE CONSEQUENCES OF NOT DOING COST ALLOCATION IN ACCORDANCE WITH COST INCURRENCE?

A. When rates and costs are not aligned, there can develop an economically inefficient allocation of resources. In practical terms,

that means encouraging some customers to use more than they would had they been getting the proper price signals (e.g., wastefulness) and in other cases, encouraging some customers to use less than they might had they been paying only the actual cost of serving them. To illustrate the first, imagine how many more miles a teenager might drive when his parents pay for the gas compared to if he actually paid for the gas. To illustrate the second, imagine a large industrial customer that closes or relocates its plant to another state because of energy costs, when, had that customer's rates been aligned with costs, would not have had such motivation.

Q. HOW ARE THE COSTS INCURRED BY THE UTILITY ALLOCATED TO THE DIFFERENT CUSTOMER CLASSES?

A. These costs are allocated to the different customer classes in three steps: functionalization, classification, and allocation.

Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.

A. Functionalization is the process whereby the capital and operating costs incurred by the utilities to provide service are categorized by function. The typical functions are production, transmission, distribution, customer service and facilities, and administrative and general. The production function includes those costs associated with power generation and wholesale purchases. The transmission function includes those assets and expenses associated with bulk

power delivery. The assets and expenses involved in the delivery of power to the utilities' customers, except those that can be directly assigned to a particular customer, are included in the distribution function. Those distribution costs that can be directly assigned to a particular customer (e.g., service drops and meters) plus the meter reading and other customer service functions such as billing and collections are included in the customer service and facilities function. The administrative and general function includes management costs that cannot be directly assigned to the other major cost functions.

11 Q. WHY DOES ONE FUNCTIONALIZE COSTS?

A. Costs are functionalized so that they can be more easily classified, which is the next step in the cost of service analysis.

Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED FOR WESTAR?

A. Westar's accounting processes follow the FERC Uniform System of
Accounts. In large measure, this system of accounts records costs
by the function for which they were incurred. Thus, the costs that I
work with in the cost of service analysis are already grouped by
function.

Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.

A. The classification process recognizes that the utility's costs are incurred for a number of purposes: to meet customers' peak

demands (demand-related costs), to provide energy (energy-related costs), and because there are customers on the system (customer-related costs). The classification process groups the utility's costs by the purpose for which they were incurred. Fuel expense is the best example of a cost incurred in order to provide energy and is therefore classified as an energy-related cost. On the other hand, metering costs are primarily driven by the number of customers on the system and would be classified as customer-related costs.

In order to apply this approach, the functionalized and classified costs from above are assigned to specific customer classes. It is assumed that the load characteristics of the customers within each of the major customer classes are relatively homogeneous with respect to their usage characteristics. Thus, costs can be allocated to these customer classes based on these characteristics. Those costs that have been classified as demand-related costs in the classification process above are allocated among the customer classes on the basis of demands imposed on the system during specific peak hours. Energy-related costs are allocated on the basis of the energy that the system must supply to meet the needs of these customers. Customer-related costs are allocated to the different customer classes based on the number of customers.

Q. HOW ARE THESE COSTS ALLOCATED TO WESTAR'S DIFFERENT CUSTOMER CLASSES?

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A.

A. 3 First, customers are divided into groups or classes. These classes 4 are populated with customers having similar electricity demand 5 characteristics. The customers within each class can therefore be billed pursuant to a single rate schedule containing a customer 6 7 charge, an energy charge and, in some cases, a demand charge, since their load profiles are sufficiently similar. Next, costs are 8 9 examined to determine why the utility incurred them and how customers' electricity demand characteristics impact the utility's 10 11 cost incurrence decisions. Finally, a demand characteristic is associated with each cost incurred and each customer class' 12 contribution to that cost provides the basis for the allocation of the 13 14 associated cost.

Q. HOW ARE WESTAR'S COSTS CLASSIFIED AND ALLOCATED IN THIS CASE?

In its prior cases, Westar relied on a single, consistent approach to the classification of costs that is generally accepted by utilities, state commissions, the FERC and the National Association of Regulatory Utility Commissioners (NARUC). These classifications were used in at least Docket No. 01-WRSE-436-RTS, Docket No. 02-WRSE-301-RTS, Docket No. 05-WSEE-981-RTS, Docket No. 08-WSEE-1041-RTS and Docket No. 12-WSEE-112-RTS.

However, the use of a single classification and allocation approach has resulted in competing studies being filed by other parties and significant controversy over the method used, despite the fact that the fundamental conclusions from each of the methods indicates that significant interclass subsidies exist. Because there is no "absolute" cost of service analysis that can be relied on by the Commission in all cases to guide the allocation of costs, this controversy has generated more heat than light. As Bonbright has written:

No writer whose views on public utility rates command respect purports to find a single yardstick by sole reference to which rates may be judged reasonable or socially desirable as distinguished from rates that are unreasonable or adverse to the public interest. Principles of Public Utility Rates at 109.

This suggests that whatever cost allocation methodologies are chosen should be used as a "guide" rather than as an absolute prescription for rate design. It also suggests that time spent in an effort to discover the one true cost classification and allocation scheme is unlikely to be productive. Rather, the value of these alternatives is not that they produce the "right" answer, but that they provide a reasonable range within which the Commission can make sound policy choices.

As a result, in the instant Docket, Westar is filing two classification and allocation studies. The first relies on the Company's traditional approach, and utilizes precisely the same

classification and allocation factors as were utilized in Docket No. 12-WSEE-112-RTS. The second study utilizes the classification and allocation approach for production plant upon which Staff has historically relied. In my experience, these two approaches represent the two most prominent methods utilized and generally define the "playing field" of possible results for the classification and allocation results of these cases.

A.

Q. HOW DO THE TWO APPROACHES DIFFER IN THEIR CLASSIFICATION AND ALLOCATION OF PRODUCTION PLANT COSTS?

The Company has historically classified plant costs as demand-related and allocates them to the individual classes on the basis of a 4 Coincident Peak (CP) allocation factor (4-CP Method). Staff, classifies production plant costs as both demand- and energy-related and allocates them to classes using, as appropriate, either the 4 CP allocation factor or energy (Peak & Average Method). It should be noted that both of these approaches are recognized in the NARUC Electric Utility Cost Allocation Manual.

Q. WHAT METHOD HAS BEEN USED TO ESTABLISH CURRENT RATES?

A. Neither. As Westar witness Greenwood indicates in his testimony,
Westar's current rates are not even on the "playing field" as
represented by these two prominent class cost of service methods.

As discussed by Mr. Greenwood, the Company's objective with this filing is to establish a rate design policy that is acceptable to the Commission and that will allow the Company to move its rates in a direction indicated by that policy. My testimony attempts to identify the practical aspects of the policies identified by Mr. Greenwood.

Α.

As an overview, my testimony demonstrates that if the Commission adopts a classification and allocation scheme that is consistent with the 4-CP Method, then residential and small commercial customers will bear a greater portion of the Company's overall revenue requirement than will larger, higher load factor customers. Conversely, if the Commission adopts a classification and allocation scheme that is consistent with the Peak & Average Method, then larger, higher load factor customers will bear a greater portion of the Company's overall revenue requirement than will residential and small commercial customers. My testimony quantifies the different revenue responsibilities by class associated with these two different methods.

Q. WHAT FACTORS ARGUE FOR THE 4 CP METHOD?

As discussed in the NARUC Manual, there are two basic approaches (with multiple variants) that can be applied to the classification and allocation of production plant costs: the peak demand responsibility methods and associated variants (single CP, summer and winter peak, 12 CP and all peak hours) and the

energy weighting methods and associated variants (average and excess, equivalent peaker, base and peak and judgmental energy weightings). Those who favor the peak demand responsibility methods generally subscribe to the theory that the utility plans its generating capacity additions to serve its demand in the peak hours of the year:

Α.

If the utility plans its generating capacity additions to serve its demand in the peak hour of the year, then the demand of each class in the peak hour is regarded as an appropriate basis for allocating demand-related production costs. Manual at 39.

Using 4 coincident peak observations to develop this allocation "reduces the possibility of atypical conditions influencing the load data used in the cost allocation."

Q. WHY IS PEAK DEMAND SUCH AN IMPORTANT DETERMINANT OF A UTILITY'S COST TO SERVE ITS CUSTOMERS?

There are two very important factors that drive an electric utility's cost incurrence. First, it is a capital-intensive enterprise. The capital cost carrying charges associated with the provision of system facilities are far greater than the cost of raw materials consumed in the production of electricity. Second, electricity cannot be stored. It must be produced by the utility and delivered to the customer at the same instant that the customer demands it. This combination of capital intensity and the immediate production and delivery requirement dictates the prominence of the "rate of

use" customer demand characteristic when discussing the cause of cost incurrence.

Q. WHAT IS THE SIGNIFICANCE OF COINCIDENT PEAK DEMAND?

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It is necessary first and foremost to meet the simultaneous load of all customers. Second, Westar is expected to be able to meet its coincident peaks in order to participate in capacity pooling arrangements. Each member of the Southwest Power Pool (SPP) is expected to have sufficient capacity under its control through ownership or contractual arrangements to meet its maximum onehour peak demand and provide a capacity margin. Westar must be able to satisfy customers' simultaneous peak usage requirements and still have at least 12% of its capacity available in order to meet the SPP Guidelines. Furthermore, transmission plant is built to meet the highest simultaneous peak established by customers plus an operating margin. Therefore, the class contribution to such coincident demand is the appropriate cost causative factor to be used in the allocation to customer classes of capital cost carrying charges of facilities.

In addition to planning considerations that favor the use of coincident peak demand as an appropriate basis to classify and allocate production plant, a utility's need to manage risk may also favor the use of peak demand methods.

Q. WHAT DOES RISK MANAGEMENT HAVE TO DO WITH COST INCURRENCE?

A. A utility must factor in the probability of important contingencies that can severely alter the economics of its generation facility type choices and even its ability to meet customer demands during adverse conditions.

Q. PLEASE EXPLAIN.

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A couple of examples may help. A low capital cost, combined cycle, gas-fired generation unit may provide a reliable source of capacity and energy at an attractive total cost under a given set of conditions; however, that set of conditions may not persist for the entire life of this asset. Legislation that restricts or prohibits the use of natural gas as a boiler fuel or significant increases in the cost of natural gas could turn the justifying economic analysis on its head. Changes in emissions regulations or coal mine site reclamation requirements, changes in regulations associated with the storage of spent nuclear fuel or nuclear fuel reprocessing, coal miners' strikes, and rail workers' strikes are examples of events that have occurred and may occur in the future. The utility's ability to forecast the potential impact of these contingencies with any degree of certainty is further eroded by the long life cycles of these production facilities. Public policy, fuel costs and technology can change significantly during the 30-, 40-, or 50-year life of a generation asset. Recent

1		increased reliance on the spot market for boiler fuel and the cost
2		pressures driving fuel stock minimization increase the chances that
3		these events, if they occur, will have a significant impact on the
4		delivered price of capacity and energy.
5	Q.	WHAT HAS WESTAR DONE TO MITIGATE THE POTENTIAL
6		IMPACT OF SUCH EVENTS?
7	A.	Westar has constructed a diversified portfolio of generation assets,
8		using various technologies and fuel types, in sufficient quantity to
9		meet the coincident peak demand of all customers connected to
10		their respective systems.
11	Q.	WHAT FACTORS ARGUE FOR AN ENERGY WEIGHTED
12		APPROACH TO CLASSIFY AND ALLOCATE PRODUCTION
13		PLANT COSTS, SUCH AS THE PEAK & AVERAGE METHOD?
14	A.	If energy loads are a major determinant of production plant costs,
15		then it may be appropriate to incorporate energy weighting into the
16		classification and allocation of production plant costs. Because
17		energy can be produced and delivered from electric generating
18		units with widely disparate capital costs, there is generally a trade-
19		off between capital cost carrying charges and fuel costs.
20	Q.	WHAT OTHER CONSIDERATIONS SHOULD GUIDE THE
21		DEVELOPMENT OF A CLASS COST OF SERVICE STUDY FOR

WESTAR?

The customer's request for service is a cost causative demand characteristic that necessarily results in an immediate investment in line transformation, service drop and metering facilities and establishes a commitment on the part of Westar to provide, among other things, answers to questions and a monthly billing. Hence, the very existence of this customer-utility relationship causes the incidence of cost. The amount of electric energy taken from the utility system, usually expressed in kilowatt-hours (kWh) and referred to as the customer's energy use or usage, is an important cost causative characteristic as well. Additionally, as my testimony will describe in more detail, the magnitude of costs incurred to serve a customer is also strongly driven by the customer's rate of energy use, usually expressed in kilowatts (kW) and referred to as the customer's demand.

Α.

Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?

A. Cost incurrence is strongly driven by two primary factors, energy use and the rate at which energy is used. Fuel expense incurrence for each customer or customer class and total energy use during the year is obviously strongly correlated. Likewise, the rate at which energy is used is measured by the class contribution to total energy usage during the year and serves as the link to the incurrence and magnitude of demand related utility costs.

Q. WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD GUIDE AN ANALYST IN PREPARING A CLASS COST OF SERVICE STUDY FOR WESTAR?

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Allocation of costs among customer classes establishes the basis to measure existing revenue levels from such classes against the costs incurred by Westar to serve them. It also provides a basis for establishing actual tariff prices that will equitably recover the costs associated with providing service while minimizing inter-class subsidies that may otherwise occur. In brief, using the class cost of service analysis, the analyst allocates costs to cost causers. The costs that a utility incurs to serve customers are the costs of production facilities to produce power and energy, transmission facilities to transmit the power and energy to load centers, distribution facilities to distribute the power and energy to homes and businesses, general facilities that provide support to the first three functional groups and the related costs of operation. Westar is a summer peaking utility. Therefore, to meet all of the customers' demands during the peak hours of the summer months, Westar has installed generation and transmission facilities sized to have a capability sufficient to meet the peak demand imposed on the system by its customers. Energy-related costs such as fuel and certain purchased power costs vary with the actual kilowatt-hour sales and should be spread to the various classes based test year

sales. Costs such as meters, services, operation and maintenance of these facilities, customer accounting, and other similar costs can be directly linked to given customer classes and should be allocated to and collected from those classes.

VII. THE CLASSIFICATION STUDIES

Q. PLEASE DESCRIBE THE CLASSIFICATION STUDIES.

Α.

The classification studies I prepared for Westar follow the general guidelines established above. It is easiest to present the details associated with this process by introducing a classification study that incorporates the specific classifications that I have employed, including the 4-CP Method for classification of production plant. I then introduce another classification study that utilizes the Peak & Average Method for classification of production plant costs and compare the results of these studies.

Exhibit PHR-2 contains the 4-CP Method classification study. Exhibit PHR-3 contains the Peak & Average Method classification of production plant costs. The first five pages of each exhibit contain summaries of the completed cost of service for total and customer-, demand- and energy- related costs. Pages 6 through 16 contain summaries of the cost classifications employed. Pages 6 through 14 contain classification schedules for Gross Plant in Service, Reserve for Depreciation and Amortization, Other Rate Base, O&M Expense, Payroll, Depreciation Expense and Taxes

Other Than Income and Net Deductions for Income Tax,
respectively. Page 15 provides the classified cost of service at
current rate levels and Page 16 summarizes all of the classification
factors utilized.

Q. PLEASE DESCRIBE THE 4-CP METHOD FOR CLASSIFICATION OF GROSS PLANT IN SERVICE.

A. As shown on Page 6 of Exhibit PHR-2, Gross Plant in Service is classified as either demand-related or customer-related. These classifications are achieved through a combination of direct classifications (e.g., production plant, meters); the use of a zero-intercept methodology (overhead conductors and devices, underground conductors, underground conduit and line transformers); or the application of a composite classification factor developed as the sum of one or more classified accounts (e.g., general plant).

Q. PLEASE DESCRIBE THE CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION.

A. As shown on page 7 of Exhibit PHR-2, the classifications of the Reserves for Depreciation and Amortization follow the same classifications as employed for Gross Plant in Service, because the same factors that influence Gross Plant in Service also affect the Reserves for Depreciation of those plant categories.

1 Q. PLEASE DESCRIBE THE CLASSIFICATION OF OTHER RATE 2 BASE ITEMS.

Α.

A. Other Rate Base items include inventories, prepayments, materials and supplies, working funds, regulatory assets and "cost-free" rate base items and are classified on page 8 of Exhibit PHR-2. Fuel inventories are classified as 100% energy-related. Customer Deposits are classified as 100% customer-related. Accrued Vacation is classified according to functionalized payroll since amounts booked to this account depend upon employees. All other rate base items are classified according to some measure of plant, since they are largely driven by investments in plant.

Q. PLEASE DESCRIBE THE CLASSIFICATION OF OPERATIONS AND MAINTENANCE (O&M) EXPENSES.

As can be seen on Pages 9 and 10 of Exhibit PHR-2, I have generally classified O&M expense in accordance with the FERC and NARUC classification models. Fuel expense and expenses related to emissions allowances are classified as entirely energy-related. Most other generation O&M expenses are entirely demand-related. Other power supply expenses are classified as both energy-related and demand-related, based on the system annual load factor. The small amount of transmission expense remaining in base rates is classified as entirely demand-related. Distribution expense classification follows that of gross plant. A&G

1		expenses are classified based on total payroll, total plant, O&M
2		expenses less fuel or general plant, depending on their nature. For
3		example, the largest component of A&G expense, employee
4		pensions and benefits, is classified on the basis of total payroll
5		while property insurance is classified on the basis on total plant.
6		Miscellaneous General Expenses are difficult to classify as either
7		customer-, demand-, or energy related, and so are classified on the
8		same basis as O&M expenses less fuel and Maintenance of
9		General Plant is classified in the same way as general plant.
10	Q.	WHAT IS THE EFFECT OF THIS CLASSIFICATION OF O&M
11		EXPENSE?
12	A.	This classification results in about 14% of costs classified as
13		customer-related, 43% as demand-related and 43% as energy-
14		related expenses.
15	Q.	PLEASE DESCRIBE THE CLASSIFICATION OF PAYROLL
16		EXPENSE.
17	A.	Payroll expense, shown on Pages 11 and 12 of the exhibit, is
18		classified in the same manner as is O&M expense.
19	Q.	PLEASE DESCRIBE THE CLASSIFICATION OF DEPRECIATION
20		AND AMORTIZATION EXPENSE.
21	A.	Functionalized depreciation and amortization expense is shown on
22		Page 13 of Exhibit PHR-2. As can be seen on this exhibit,

- functionalized depreciation expense is classified the same as grossplant.
- Q. PLEASE DESCRIBE THE CLASSIFICATION OF TAXES OTHER
 THAN INCOME TAXES.
- A. Taxes other than income taxes fall into two categories, ad valorem
 and payroll- related. Ad valorem taxes are classified on the basis
 of plant while the various payroll-related taxes, most notably FICA
 taxes, are classified on the basis of total payroll. This is shown on
 Page 14 of the exhibit.
- 10 Q. PLEASE DESCRIBE THE CLASSIFICATION OF ADDITIONS TO
 11 AND SUBTRACTIONS FROM INCOME TAX AND DEFERRED
 12 INCOME TAXES.

A.

There are a number of required adjustments to net income before income taxes can be calculated. Each of five groups of items needs also to be classified: rate base related items, contributions in aid of construction (CIAC), plant related items, payroll related items and other items. Rate base related deductions are interest on debt. CIAC is specifically accounted for by Westar and classified according to distribution plant without land. Plant related items include depreciation expenses and are classified according to total plant. Payroll related deductions include, for example, pension costs. Finally, other deductions are a catchall for all other non-classified deductions.

Also shown on the schedule are pro forma test year state and federal income taxes and deductions related only to federal income taxes, deferred taxes and investment tax credits, both of which are classified as related to net plant. All of the above classifications are shown on Page 14 of Exhibit PHR-2.

Q. PLEASE SUMMARIZE THE RESULTS OF THIS CLASSIFICATION.

Α.

A. As shown on page 15 of Exhibit PHR-2, the total test-year cost of service at the current return of 7.9359% is \$1,875,188,972. Customer-related costs are \$293,766,313 (16% of total test-year cost of service at the current return), demand-related costs are \$1,259,126,496 (67%), and energy-related costs are \$322,296,163 (17%), as can be seen on page 15 and in more detail on pages 1 through 5 of Exhibit PHR-2.

Q. HOW DO THESE RESULTS COMPARE TO THE RESULTS OF THE STUDY UTILIZING THE PEAK AND AVERAGE METHOD?

As discussed above, Exhibit PHR-3 contains the results of a Class Cost of Service Analysis in which production plant costs are classified according to the Peak & Average Method. Changes to specific classification factors of gross plant in service can be observed on Page 6 of Exhibit PHR-3. These changes work through the classifications of the remaining costs and culminate in a different classification of the total test-year cost of service on page

15 of Exhibit PHR-3. The total test-year cost of service at the current return of 7.9359% remains the same, \$1,875,188,972. Customer-related costs are \$138,384,891, 7% of total test-year cost of service at the current return. Demand-related costs are \$1,186,467,514 (63%), and energy-related costs are \$550,336,567 (29%), reflecting the increased importance of energy in the classification of production plant. These figures can be seen on page 15 and in more detail on pages 1 through 5 of Exhibit PHR-3.

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Α.

Q. PLEASE DESCRIBE THE INFORMATION CONTAINED ON PAGE 16 OF THESE EXHIBITS.

Page 16 summarizes the classification factors utilized to develop the classification results summarized above. As can be seen from these pages, most of the classification factors that are utilized are internally generated.

VIII. THE ALLOCATION STUDIES

Q. PLEASE DESCRIBE THE ALLOCATION STUDIES.

The allocation schedules of the cost of service studies begin on Page 17 of Exhibit PHR-2 and Exhibit PHR-3. Each allocation section consists of four subsections. The first subsection shows the allocation of the functionalized cost's customer component, the second page shows the allocation of the item's demand component, the third the energy component, and the fourth the total allocated costs. Each line lists the functionalized cost, the

identification number and descriptor of the allocation factor used (if
appropriate), the total company classified costs for that item, and
the amount allocated of that cost item to each of the retail rate
classes. These pages continue through Page 52 of the exhibits.
The allocation of revenues follows, beginning on page 53. The final
three pages show the allocation factors used in the study.

7 Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS 8 THAT YOU HAVE USED IN THESE STUDIES.

- A. There are three types of allocation factors used in this study. As is the case with the classification study discussed above, these allocation factors are related to customers on the system, demands placed on the system and energy demanded from the system.
- 13 Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-14 RELATED COSTS THAT YOU USE.
- A. Four primary allocators are used to assign customer-related costs to customer classes: the number of customers by class, services investments by class, meter investments by class, meter reading expenses by class and class-specific assignments. I use these different allocators because different customer-related costs are more appropriately allocated with each.

21 Q. CAN YOU PROVIDE AN EXAMPLE?

A. Certainly. The number of customers by class is used to allocate such expense items as customer accounting costs. Services

investments by class are the best allocators for investments in services. Meter investments are the best allocator for meter plant. Metering expenses by class are the best allocator for meter reading expenses, while the class-specific assignments are appropriate for plant investments made and operations and maintenance expenses incurred to serve specific customers. An example of the use of these latter allocators is to assign investments in street and highway lighting to the lighting class.

Q. PLEASE DESCRIBE YOUR DEMAND ALLOCATORS.

A.

The primary demand allocators used are the class contribution to the four summer months' coincident peaks, the class contribution to the 12-month coincident peaks, and the class non-coincident peak. As discussed previously, the class contribution to coincident peak allocators are used for production plant because these peaks are the primary reason that such costs are incurred. Since distribution plant is designed not for system peak needs, but for the peak demands placed on it by specific groups of customers, I have adopted the class contribution to non-coincident peak as the allocator for distribution demand costs. An example here would be the peak demands placed on a substation that may not even occur on the same day or hour as the system coincident peak demand. While there are other demand allocators used, each is a combination of these three primary drivers of demand-related costs.

- Q. HOW DID YOU OBTAIN THE DEMAND ALLOCATORS THAT 1 YOU USED IN YOUR STUDIES? 2
- A. I obtained these values from Westar and used them directly in my 3 studies. 4
- 5 Q. PLEASE DESCRIBE THE ALLOCATORS OF **ENERGY-**RELATED COSTS THAT YOU USE. 6
- 7 Α. The primary allocators for energy-related costs are energy sales or 8 energy generated.
- 9 Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDIES.

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10 Α. The results for the 4-CP Method for classification of production plant are summarized on the first page of Exhibit PHR-2 and show 12 a range of positive returns at test year rate levels for all customer classes. These returns range from a low of 4.1610% (52% of the system average return of 7.9359%) for the Residential class to a high of 16.5870% (209% of the system average return) for school and church customers. Also generating returns in excess of the system average return are Medium General Service, which yields a return of 15.8849% (200% of the system average return); larger, higher load factor customers, who collectively yield a return of 14.1667% (178% of the system average return); and Lighting Service, which yields a return of 14.6249% (184% of the system average).

For the Peak & Average Method utilizing an energy-weighted classification of production plant, the results are summarized on the first page of Exhibit PHR-3. This exhibit shows the same range of positive returns at test year rate levels for all customer classes, although these returns generally reflect returns that are closer to the system average rate of return. They range from a low of 6.2312% (78% of the system average return of 7.9359%) for the Residential class to a high of 11.4864% (145% of the system average return) for Medium General Service customers. All other classes, except Small General Service, exhibit returns that are closer to the system average return than is observed in the study summarized in Exhibit PHR-2.

IX. ALTERNATIVE SCENARIOS

- Q. ARE THE CLASS COST OF SERVICE STUDIES THAT YOU DISCUSS ABOVE THE ONLY STUDIES YOU DEVELOPED FOR THIS CASE?
- A. No. I have developed two alternative cases for each study. The first case shows the level of increase or decrease in class revenues needed to produce equal rates of return among all of the classes.

 The second case shows the class returns generated by the rates proposed by Mr. Rohlfs.
- Q. PLEASE DESCRIBE THE EQUAL CLASS RATES OF RETURN
 SCENARIOS.

1 Α. Lines 33-41 of page 1 of Exhibits PHR-2 and PHR-3 show the 2 required increase or decrease in class revenues needed to produce 3 an equal rate of return among all classes. Consistent with the 4 results presented in the lines above, this section of Exhibit PHR-2 5 shows that only the Residential and Small General Service classes 6 would receive an increase if equal class rates of return were 7 desired. In the case of the study that utilizes an energy-weighted 8 classification of production plant, only the Residential class would 9 receive an increase if equal class rates of return were desired.

Q. WHY ARE THESE SCENARIOS OF INTEREST TO THE COMMISSION?

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- A. One of the primary purposes of a class cost of service analysis is to identify interclass subsidies that may exist between the different classes of an electric utility system so that steps can be made to eliminate them. The equal class rates of return scenarios identify for the Commission the extent to which rates need to be adjusted so that all identified subsidies can be eliminated.
- 18 Q. WOULD YOU RECOMMEND THAT THE COMMISSION ADOPT A

 19 CLASS REVENUE DISTRIBUTION THAT RESULTS IN EQUAL

 20 CLASS RATES OF RETURN?
- A. My testimony makes no specific recommendations on how the requested rate change should be spread among the customer

1		classes. However, I do believe that equal class rates of return
2		should be an objective of any rate design study.
3	Q.	PLEASE DESCRIBE THE CLASS RETURNS AT PROPOSED
4		RATES SCENARIOS.
5	A.	The sections contained within lines 43-52 of Exhibit PHR-2 and
6		Exhibit PHR-3 show the return on rate base by class at the rates
7		proposed by Mr. Rohlfs. These exhibits show class returns that
8		have been moved closer to equal rates of return and that move to
9		eliminate interclass subsidies.
10	Q.	IN ORDER TO APPROVE THESE REVENUE ALLOCATIONS
11		THE COMMISSION MUST DECIDE THAT THESE PROPOSALS
12		ARE JUST AND REASONABLE AND NOT UNDULY
13		PREFERENTIAL. DO YOU BELIEVE THAT THEY ARE?
14	A.	Yes. The two Class Cost of Service Analyses filed in this case
15		place bounds (a playing field) on reasonable class cost
16		responsibility. Mr. Rohlfs considered the costs of providing service
17		to each customer class and the contribution that was reasonable
18		given the returns provided by each category in the development of
19		Westar's proposed rates.
20	Q.	THESE CONCLUSIONS IMPLY THAT AN EQUALIZED RATE OF
21		RETURN ACROSS CLASSES IS THE APPROPRIATE METRIC
2		WITH WHICH TO MEASURE COST WHY?

1	Α.	I believe that equalized rates of return across classes is ar
2		appropriate metric for three reasons:
3 4		 The Company acquires financing on a system-wide basis and not for projects related to specific customers.
5 6 7 8		2. Investors don't raise or lower their return requirement because an investment will benefit one class over another. This suggests that this cost is uniform across custome classes and should be allocated in that way.
9 10 11 12		3. To my knowledge, the Commission doesn't factor this into their return determinations (i.e., if a utility serves more residential customers, their return should be higher because they are more risky).
13	O.	THANK YOU

PAUL H. RAAB

Mr. Raab's consulting focus is on the regulated public utility industry. His experience includes mathematical and economic analyses and system development and his areas of expertise include regulatory change management, load forecasting, supply-side and demand-side planning, management audits, mergers and acquisitions, costing and rate design, and depreciation and life analysis.

PROFESSIONAL EXPERIENCE

Mr. Raab has directed or has had a key role in numerous engagements in the areas listed above. Representative clients are provided for each of these areas in the subsections below.

Regulatory Change Management. Mr. Raab has recently been assisting both electric and natural gas utilities as they prepare to operate in an environment that is significantly different from the one they operate in today. This work has involved the development of unbundled cost of service studies; the development of strategies that will allow companies to prosper in a restructured industry; retail access program development, implementation, and evaluation; and the development of innovative ratemaking approaches to accompany changes in the regulatory structure. Representative clients for whom he has performed such work include:

- o Texas Gas Service
- o Virginia Natural Gas
- UGI Utilities, Inc. Gas Division, UGI Penn Natural Gas, Inc., and UGI Central Penn Gas, Inc.
- The Peoples Natural Gas Company d/b/a Dominion Peoples
- National Fuel Gas Distribution Corporation
- o Columbia Gas of Pennsylvania, Inc.
- o Aquila
- Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- o Cleco
- o Washington Gas
- Western Resources
- Kansas Gas Service
- Mid Continent Market Center.

Load Forecasting. Mr. Raab has broad experience in the review and development of forecasts of sales forecasts for electric and natural gas utilities. This work has also included the development of elasticity of demand measures that have been used for attrition adjustments and revenue requirement reconciliations. Representative clients for whom he has performed such work include:

- Washington Gas Energy Services
- Central Louisiana Electric Company
- o Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- o Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- Atlantic City Electric Company
- Detroit Edison Company
- Sierra Pacific Power
- Connecticut Natural Gas Corporation
- Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- lowa State Commerce Commission
- Missouri Public Service Commission.

Supply Side Planning. Mr. Raab has assisted clients to determine the most appropriate supply-side resources to meet future demands. This assistance has included the determination of optimal sizes and types of capacity to install, determination of production costs including and excluding the resource, and an assessment of system reliability changes as a result of different resource additions. Much of this work for the following clients has been done in conjunction with litigation:

- o Enstar Natural Gas
- o AGL Resources
- Washington Gas
- Soyland Electric Cooperative
- Houston Lighting and Power
- City of Farmington, New Mexico
- o Big Rivers Electric Cooperative
- o City of Redding, California
- o Brown & Root
- Kentucky Joint Committee on Electric Power Planning Coordination
- Sierra Pacific Power.

Demand Side Planning. Demand Side Planning involves the forecasting of future demands; the design, development, implementation, and evaluation of demand

side management programs; the determination of future supply side costs; and the integration of cost effective demand side management programs into an Integrated Least Cost Resource Plan. Mr. Raab has performed such work for the following clients:

- UGI Utilities
- Dominion Peoples Gas
- National Fuel Gas Distribution Corporation
- o Columbia Gas of Pennsylvania
- o Kansas Gas Service
- Atmos Energy Corporation
- o Black Hills Gas Company
- Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- o Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in a number of management audits. Consistent with his other experience, the focus of his efforts has been in the areas of load forecasting, demand- and supply-side planning, integrated resource planning, sales and marketing, and rates. Representative commission/utility clients are as follows:

- Public Utilities Commission of Ohio/East Ohio Gas.
- Kentucky Public Service Commission/Louisville Gas & Electric
- New Hampshire Public Service Commission/Public Service Company of New Hampshire
- New Mexico Public Service Commission/Public Service of New Mexico
- New York Public Service Commission/New York State Electric & Gas
- Missouri Public Service Commission/Laclede Gas Company
- New Jersey Board of Public Utilities/Jersey Central Power & Light
- New Jersey Board of Public Utilities/New Jersey Natural Gas
- o Pennsylvania Public Utilities Commission/ Pennsylvania Power & Light
- o California Public Utilities Commission/San Diego Gas & Electric Company.

Mergers and Acquisitions. Mr. Raab has been involved in a number of merger and acquisition studies throughout his career. Many of these were conducted as confidential studies and cannot be listed. Those in which his involvement was publicly known are:

- ONEOK, Inc./Southwest Gas Corporation
- Western Resources
- Constellation.

Costing and Rate Design Analysis. Mr. Raab has prepared generic rate

design studies for the National Governor's Conference, the Electricity Consumer's Resource Council, the Tennessee Valley Industrial Committee, the State Electricity Commission of Western Australia, and the State Electricity Commission of Victoria. These generic studies addressed advantages and disadvantages of alternative costing approaches in the electric utility industry; the strengths and weaknesses of commonly encountered costing methodologies; future tariff policies to promote equity, efficiency, and fairness criteria; and the advisability of changing tariff policies. Mr. Raab has performed specific costing and rate design studies for the following companies:

- o New Mexico Gas
- o SEMCO Gas
- Enstar Natural Gas
- Atmos Energy Corporation
- Southern Maryland Electric Cooperative, Inc.
- Comcast Cable Communications, Inc.
- Cable Television Association of Georgia
- Devon Energy
- o Aquila
- o Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- Western Resources
- Kansas Gas Service Company
- Central Louisiana Electric Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- o KPL Gas Service Company
- Allegheny Power Systems
- Northern States Power
- Interstate Power Company
- o lowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- o lowa Power & Light
- lowa Public Service Company
- Southern California Edison
- Pacific Gas & Electric
- New York State Electric & Gas
- Middle South Utilities
- Missouri Public Service Company
- Empire District Electric Company
- o Sierra Pacific Power
- Commonwealth Edison Company
- South Carolina Electric & Gas
- State Electricity Commission of Western Australia

- State Electricity Commission of Victoria, Australia
- Public Service Company of New Mexico
- Tennessee Valley Authority.

Depreciation and Life Analysis. Mr. Raab has extensive experience in depreciation and life analysis studies for the electric, gas, rail, and telephone industries and has taught a course on depreciation at George Washington University, Washington, DC. Representative clients in this area include:

- o Champaign Telephone Company
- Plains Generation & Transmission Cooperative
- CSX Corporation (Includes work for Seaboard Coast Line, Louisville & Nashville, Baltimore & Ohio, Chesapeake & Ohio, and Western Maryland Railroads)
- Lea County Electric Cooperative, Inc.
- North Carolina Electric Membership Cooperative
- Alberta Gas Trunk Lines (NOVA)
- o Federal Communications Commission.

TESTIMONY

The following table summarizes Mr. Raab's testimony experience.

Jurisdiction	Docket Number	Subject
Alaska	U-09-69, U-09-70	Rate Design
District of Columbia	834 905 917 921 922 934 989 1016 1053 1054 1079	Demand Side Planning Costing/Rate Design Costing/Rate Design Demand Side Planning Rate Design Rate Design Rate Design Rate Design Costing/Rate Design Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design
Georgia	18300-U	Costing/Rate Design
Indiana	36818	Capacity Planning
lowa	RPU-05-2	Costing/Rate Design

Jurisdiction	Docket Number	Subject
Kansas	174,155-U 176,716-U 98-KGSG-822-TAR 99-KGSG-705-GIG 01-KGSG-229-TAR 02-KGSG-018-TAR 02-WSRE-301-RTS 03-KGSG-602-RTS 03-AQLG-1076-TAR 01-KGSG-229-TAR 05-AQLG-367-RTS 06-KGSG-1209-RTS 07-AQLG-431-RTS 10-KCPE-415-RTS 10-KCPE-415-RTS 10-KCPE-415-RTS 112-WSEE-112-RTS 12-KGSG-835-RTS 12-GIMX-337-GIV 12-KG&E-718-CON 13-KG&E-451-CON	Retail Competition Costing/Rate Design Rate Design Restructuring Rate Design Rate Design Cost of Service Cost of Service/Rate Design Rate Design Rate Design Rate Design Cost of Service/Rate Design Cost of Service/Rate Design Cost of Service/Rate Design Rate Design Cost of Service/Rate Design Rate Design Cost of Service/Rate Design Demand Side Planning Demand Side Planning Cost of Service/Rate Design Cost of Service
Kentucky	9613 97-083 2009-00354	Capacity Planning Management Audit Cost of Service
Louisiana	U-21453	Restructuring/Market Power
Maryland	8251 8259 8315 8720 8791 8920 8959 9092 9104 9106 9180 9267	Costing/Rate Design Demand Side Planning Costing/Rate Design Demand Side Planning Costing/Rate Design Capacity Planning Costing/Rate Design

Jurisdiction	Docket Number	Subject
Michigan	U-6949 U-13575 U-16169	Load Forecasting Costing/Rate Design Costing/Rate Design
Missouri	GR-2002-356	Rate Design
Montana	D2005.4.48	Costing/Rate Design
Nebraska	NG-0001, NG-0002, NG-0003 NG-0041	Rate Design Rate Design
Nevada	81-660	Load Forecasting
New Jersey	OAL# PUC 1876-82 BPU# 822-0116	Load Forecasting
New Mexico	2087 11-00042-UT	Capacity Planning Rate Design
New York	27546	Costing/Rate Design
Ohio	81-1378-EL-AIR	Load Forecasting
Oklahoma	27068 PUD 200400610 PUD 200700449 PUD 200800348 PUD 200900110 PUD 201000354 PUD 201100170 PUD 201200029 PUD 201300007 PUD 201300029	Load Forecasting Costing/Rate Design Demand Side Planning Costing/Rate Design Costing/Rate Design Demand Side Planning
Pennsylvania	R-0061346 M-2009-2092222, M-2009- 2112952, M-2009-2112956 M-2009-2093216 M-2009-2093217 M-2009-2093218 M-2010-2210316 R-2010-2214415 M-2012-2334387 M-2012-2334388	Costing/Rate Design Demand Side Planning Demand Side Planning

Jurisdiction	Docket Number	Subject
Tennessee	PURPA Hearings	Costing/Rate Design
Texas	GUD No. 9762 GUD No. 10170 GUD No. 10174	Costing/Rate Design Costing/Rate Design Costing/Rate Design
US Tax Court	4870 4875	Life Analysis Life Analysis
Virginia	PUE900013 PUE920041 PUE940030 PUE940031 PUE950131 PUE980813 PUE-2002-00346 PUE-2003-00603 PUE-2006-00059 PUE-2008-00060 PUE-2009-00064 PUE-2012-00118 PUE-2012-00138	Demand Side Planning Costing/Rate Design Costing/Rate Design Costing/Rate Design Capacity Planning Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design Costing/Rate Design Demand Side Planning Demand Side Planning Demand Side Planning Demand Side Planning
West Virginia	79-140-E-42T 90-046-E-PC	Capacity Planning Demand Side Planning
Wisconsin	05-EP-2	Capacity Planning

In addition, Mr. Raab has presented expert testimony before the Federal Energy Regulatory Commission, the Pennsylvania House Consumer Affairs Committee, the Michigan House Economic Development and Energy Committee and the Province of Saskatchewan. He is a member of the Advisory Board of the Expert Evidence Report, published by The Bureau of National Affairs, Inc.

EDUCATION

Mr. Raab holds a B.A. (with high distinction) in Economics from Rutgers University and an M.A. from SUNY at Binghamton with a concentration in Econometrics. While attending Rutgers, he studied as a Henry Rutgers Scholar.

PUBLICATIONS AND PRESENTATIONS

Mr. Raab has published in a number of professional journals and spoken at a number of industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," <u>American Gas Association</u> <u>Membership Services Committee Meeting</u>, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," <u>NARUC Summer Meeting</u>, Seattle, WA, July 20, 2009.
- o "The Future of Fuel in Virginia: Natural Gas," <u>The Twenty-Seventh National Regulatory Conference</u>, Williamsburg, VA, May 19, 2009.
- "Revenue Decoupling for Natural Gas Utilities," <u>Energy Bar Association</u>
 <u>Midwest Energy Conference</u>, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills,"
 American Gas Association Rate and Regulatory Issues Seminar, Phoenix,
 AZ, April 8, 2004.
- "Factors Influencing Cooperative Power Supply," <u>National Rural Utilities</u>
 <u>Cooperative Finance Corporation Independent Borrower's Conference</u>,
 Boston, MA, July 3, 1997.
- "Current Status of LDC Unbundling," <u>American Gas Association</u> <u>Unbundling Conference</u>: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," <u>American Gas Association Rate and Strategic Planning Committee Spring Meeting</u>, Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), <u>National Association of</u> <u>Business Economists</u>, 38th Annual Meeting, Boston, MA September 10, 1996.
- "Improving Corporate Performance By Better Forecasting," <u>1996 Peak</u>
 <u>Day Demand and Supply Planning Seminar</u>, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," <u>AGA Forecasting Review</u>, Vol. 6,
 No. 1, November 1995.

- o "Assessing Price Competitiveness," <u>Competitive Analysis & Benchmarking</u> for Power Companies, Washington, DC, November 13, 1995.
- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.
- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," <u>Atlantic Economic Conference</u>, Philadelphia, PA, October 10, 1993.
- "Program Evaluation and Marginal Cost," <u>The Natural Gas Least Cost</u>
 <u>Planning Conference</u>, Washington, DC, April 7, 1992.
- o "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.
- "Development of Conditional Demand Estimates of Gas Appliances," <u>AGA</u>
 <u>Forecasting Review</u>, Vol. 1, No. 1, October 1988.
- "The Feasibility Study: Forecasting and Sensitivities," <u>Municipal</u>
 <u>Wastewater Treatment Facilities</u>, The Energy Bureau, Inc., November 18,
 1985.
- "The Development of a Gas Sales End-Use Forecasting Model," <u>Third International Forecasting Symposium</u>, The International Institute of Forecasting, July 1984.
- "New Forecasting Guidelines for REC's A Seminar," (Chairman), Kansas City, Missouri, June 1984.
- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," <u>Advances in Microeconomics</u>, Volume II, 1983.
- o "Forecasting Under Public Scrutiny," <u>Forecasting Energy and Demand Requirements</u>, University of Wisconsin Extension, October 25, 1982.
- "Forecasting Public Utilities," <u>The Journal of Business Forecasting</u>, Vol. 1,
 No. 4, Summer, 1982.
- "Are Utilities Underforecasting," <u>Electric Ratemaking</u>, Vol. 1. No. 1, February, 1982.
- o "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting

- Symposium, Montreal, Canada, May, 1981.
- o "Time-of-Use Rates and Marginal Costs," <u>ELCON Legal Seminar</u>, March 20, 1980.
- o "The Ernst & Whinney Forecasting Model," <u>Forecasting Energy & Demand Requirements</u>, University of Wisconsin Extension, October 8, 1979.
- "Marginal Cost in Electric Utilities A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), <u>ORSA/Tims Joint National Meeting</u>, Los Angeles, California, November 13-15, 1978.



WESTAR ENERGY CLASS COST OF SERVICE STUDY								
				······································				
TEST YEAR ENDING 3/31/2011								
SUMMARY OF RESULTS								······································
CP APPROACH								
		Total		Small	Medium	Public	High LF/	Lighting
		Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
		\$						
1 Operating Revenues								
2		1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059
3 Operating Expenses:								
4		·						······
5 O & M Expense		1,179,871,549	528,259,110	234,798,969	182,401,625	29,903,570	196,165,635	8,342,640
6 Depreciation		182,181,456	88,539,515	40,273,109	23,443,741	3,201,805	23,023,260	3,700,027
7 Taxes Other Than Income Taxes		75,566,225	38,475,285	16,318,812	9,299,022	1,454,524	9,160,903	857,679
8						11.4.144.1	71.771777	
9 Total Operating Expenses		1,437,619,230	655,273,910	291,390,890	215,144,388	34,559,898	228,349,798	12,900,346
10								
11 Income Before Taxes		437,569,742	110,360,935	86,929,637	117,932,975	17,507,631	93,053,851	11,784,713
12								
13 Pre-Tax Adjustments		(279,945,239)	(96,965,866)	(52,737,041)	(56,187,735)	(8,438,455)	(63,190,286)	(2,425,856
15 Net Taxable Income		157,624,502	13,395,069	34,192,595	61,745,240	0.000.470	00 000 505	0.050.050
16		137,024,302	13,393,009	34,192,393	01,745,240	9,069,176	29,863,565	9,358,858
17 Income Taxes:								***************************************
18								
19 State Income Taxes	7.05%	12,249,691	1,040,990	2,657,256	4,798,493	704,805	2,320,828	727.318
20 Federal Income Taxes	32.50%	59,079,312	5,020,612	12,815,742	23,142,762	3,399,222	11,193,176	3,507,798
21 Deferred Income Taxes		43,788,497	21,846,787	9,629,949	5,554,617	794,227	5,442,320	520,598
22 Investment Tax Credit Adjustments		(2,266,688)	(1,130,887)	(498,489)	(287,532)	(41,113)	(281,719)	(26,948
23								
24 Total Income Taxes		112,850,812	26,777,501	24,604,458	33,208,340	4,857,141	18,674,606	4,728,765
26 Net Operating Income		224 740 020	92 592 424	62 225 470	04 704 005	40.000.400	74070044	7.055.040
27 Net Operating Income		324,718,929	83,583,434	62,325,179	84,724,635	12,650,489	74,379,244	7,055,949
28 Total Rate Base		4.091.788.645	2.008.744.699	898,274,382	533,367,218	76.267.638	526,888,482	48,246,226
29		4,031,700,040	2,000,144,039	090,214,302	555,507,210	10,201,030	320,000,402	40,240,220
30 Rate of Return		7.9359%	4.1610%	6.9383%	15.8849%	16.5870%	14.1167%	14.6249%
31 Relative Rate of Return		1.00	0.52	0.87	2.00	2.09	1.78	1.84
32								
33 Equalized ROR:								
34								
35 Net Income Increase		19,191,814	85,249,549	13,173,885	(39,895,653)	(6,240,270)	(30,094,794)	(3,000,902
36 Income Taxes 37 Revenue Increase		12,556,431	55,775,346	8,619,142	(26,102,119)	(4,082,758)	(19,689,812)	(1,963,369
37 Revenue Increase 38 Allowance for Unc. Accounts	0.4022%	31,748,245	141,024,895	21,793,027	(65,997,772)	(10,323,028)	(49,784,606)	(4,964,271
39 Gross Revenue After Increase	0.4022%	128,207	569,493 906,659,740	88,006 400,113,554	(266,515)	(41,687)	(201,042)	(20,047
40 Rate of Return		8.4049%	8.4049%	8.4049%	267,079,590 8.4049%	41,744,501 8.4049%	271,619,043 8.4049%	19,720,788 8.4049%
41 Percent Increase		1.6931%	18.4193%	5.7605%	-19.8145%	-19.8262%	-15.4897%	-20.1104%
42			19:119979	0.7.000/1			-10.700770	-20.1107/
43 Proposed Rate Levels:								
44								
45 Net Income Increase		19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219
46 Income Taxes		12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019
47 Allowance for Unc. Accounts		128,207	250,266	88,006	(74,747)	(14,583)	(115,281)	(5,453)
48 Gross Revenue After Increase 49 Revenue Increase		1,906,937,295	827,608,772	400,113,553	314,567,584	48,456,338	292,856,226	23,334,821
50 Rate of Return		31,748,323 8,4049%	61,973,927 6.0260%	21,793,027 8,4049%	(18,509,779) 13,7870%	(3,611,191) 13.7247%	(28,547,423)	(1,350,238)
51 Relative Rate of Return		8.4049%	0.72	8.4049%	13.7870% 1.64	13.7247%	10.8414% 1.29	12.9331% 1.54
52 Percent Increase		1,6931%	8.0944%	5.7605%	-5.5572%	-6.9356%	-8.8821%	1.54



WESTAR ENERGY CLASS COST OF SERVICE STUDY								

FEST YEAR ENDING 3/31/2011								
SUMMARY OF QUETOMER COOTS								
SUMMARY OF CUSTOMER COSTS							//////////////////////////////////////	
4 CP Approach								

		Total		N11				
		Company	Residential	Small General Service	Medium	Public	High LF/	Lighting
		\$	Residential	General Service	General Service	Schools	LTM/ICS	Service
		<u> </u>						
1 Rate Base		597,381,776	470,494,735	78,430,835	1,776,057	2,163,349	688,530	43,828,270
2				70,100,000	1,7.10,007	2,100,040	000,000	73,020,27
3 Return @ Realized ROR		47,407,427	26,267,327	4,915,949	6,330,753	1,134,956	4,809,133	3,949,308
4 O & M Expense		155,956,488	129,063,839	18,880,369	334,214	3,475,560	741,119	3,461,387
5 Depreciation		26,239,483	19,242,041	3,348,926	80,042	(14,857)	9,348	3,573,983
6 Taxes Other Than Income Taxes		14,117,322	11,266,348	1,818,955	38,189	166,673	39,319	787,838
7								
8 Total Income Tax Adjustments		(1,314,692)	(1,000,490)	(167,762)	(5,235)	26,611	4,179	(171,996
9								
10 Income Before Taxes 11 I		97,453,020	35,138,354	15,209,271	23,391,863	3,662,700	13,059,140	6,991,692
12 Income Taxes:								
13 13								
14 State Income Taxes	7.05%	7,471,331	634,920	1,620,714	2,926,697	400.075	4 445 500	443,606
15 Federal Income Taxes	32.50%	36,033,651	3,062,171	7,816,577	14,115,232	429,875 2,073,253	1,415,520 6,826,942	2,139,476
16 Deferred Income Taxes	02.0070	6,897,666	5,456,382	902,762	20,228	25,960	7,958	484,376
17 Investment Tax Credit Adjustments		(357,054)	(282,447)	(46,731)	(1,047)	(1,344)	(412)	(25,073
18			\\.	, , , , , , , , , , , , , ,		,,,,,,,		
19 Total Income Taxes		50,045,593	8,871,027	10,293,321	17,061,109	2,527,744	8,250,007	3,042,384
20								
21 Total Customer-Related Costs @ Realized ROR		293,766,313	194,710,582	39,257,521	23,844,308	7,290,076	13,848,926	14,814,901
22 Customers		686,347	598,526	84,293	1,401	1,851	148	128
23 Dollars/Customer/Month	\$	35.67	\$ 27.11	\$ 38.81	\$ 1,418.29 \$	328.20 \$	7,797.82	\$ 9,645.12
24								
25		0.004.044	40.077.005					
27 Incremental Income Taxes		2,801,914 1,833,180	13,277,285	1,676,084	(6,181,478)	(953,129)	(4,751,263)	(265,586
28 28		1,033,100	8,686,793	1,096,594	(4,044,292)	(623,594)	(3,108,560)	(173,762
29 Total Customer-Related Costs @ Equalized ROR		298,401,407	216,674,660	42,030,199	13,618,538	5,713,354	5,989,103	14,375,552
30 Customers	_	686,347	598,526	42,030,199 84,293	13,618,538	1,851	5,989,103	14,375,552
31 Dollars/Customer/Month	\$	36.23				257.22 \$		
32	Ť		<u> </u>	41.55	y 010.03 y	201.22	0,072.24	y 3,333.00
33		***************************************	***************************************					
34 Incremental Return @ Proposed Rates		2,801,921	7,548,563	1,676,084	(2,740,083)	(466,730)	(3,212,232)	(3,681
35 Incremental Income Taxes		1,833,184	4,938,721	1,096,594	(1,792,726)	(305,363)	(2,101,634)	(2,408
36						······································		
37 Total Customer-Related Costs @ Proposed Rates		298,401,418	207,197,866	42,030,198	19,311,499	6,517,983	8,535,061	14,808,811
38 Customers		686,347	598,526	84,293	1,401	1,851	148	128
39 Dollars/Customer/Month	\$	36.23	\$ 28.85	\$ 41.55	\$ 1,148.67 \$	293.44 \$	4,805.78	\$ 9,641.15



WESTAR ENERGY	.							
CLASS COST OF SERVICE STUDY		,,,,, ,,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,						
TEST YEAR ENDING 3/31/2011								
SUMMARY OF DEMAND COSTS								
4 CP Approach								

		Total		Small	Medium	Public	High LF/	Lighting
		Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
		\$						
1 Rate Base		3,358,771,631	1,492,211,469	794,575,240	503,894,261	69,920,187	494,897,290	3,273,185
3 Retum @ Realized ROR		266,547,670	56,176,108	55,701,000	74,790,499	40.064.777	66,006,468	2 000 010
4 O & M Expense		501,843,380	221,989,149	118,658,718	75,459,664	10,964,777 10,323,041	74,937,881	2,908,818 474,927
5 Depreciation		156,639,328	69,534,176	37,054,097	23,506,100	3,238,173	23,174,851	131,929
6 Taxes Other Than Income Taxes		60,745,553	26,970,200	14,368,827	9,117,207	1,266,154	8,959,262	63,904
7		VO,1 10,000	20,010,200	1-1,000,021	0,,201	1,200,104	0,000,202	00,004
8 Total Income Tax Adjustments		(13,144,020)	(5,851,624)	(3,110,193)	(1,969,791)	(275,286)	(1,923,993)	(13,133
9						3		
10 Income Before Taxes		539,898,235	91,974,910	115,684,553	173,413,314	25,408,235	116,321,024	17,096,198
11						······································	***************************************	
12 Income Taxes:								
13	7.000	40.000.070	0.470.040	0.000.000	40 005 740	0.055.040	7 755 040	0 400 570
14 State Income Taxes 15 Federal Income Taxes	7.05% 32.50%	40,936,379 197,432,988	3,478,810 16,778,029	8,880,098 42,828,026	16,035,746 77,339,164	2,355,340 11,359,620	7,755,813 37,405,687	2,430,572 11,722,462
16 Deferred Income Taxes	32.50%	36,890,832	16,390,405	8,727,187	5,534,390	768,267	5,434,362	36,222
17 Investment Tax Credit Adjustments		(1,909,634)	(848,441)	(451,758)	(286,485)	(39,769)	(281,307)	(1,875)
18		(1,000,004)	(0,0,1,1)	(401,700)	(200,400)	(00,,00)	(201,001)	
19 Total Income Taxes		273,350,565	35,798,803	59,983,553	98,622,815	14,443,458	50,314,556	14,187,381
20								
21 Total Demand-Related Costs @ Realized ROR		1,259,126,496	410,468,435	285,766,195	281,496,286	40,235,604	223,393,017	17,766,959
22 12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
23 Dollars/kW/Month		\$ 2.57	\$ 2.06	\$ 2.50	\$ 3.66	4.43	\$ 2.54	\$ 9.86
24								
25		45 750 707	69,242,774	44 000 064	(20, 420, 604)	/E 000 0EE)	(24 440 846)	(2,633,710)
26 Incremental Return @ Equalized ROR 27 Incremental Income Taxes		15,753,727 10,307,029	45,302,758	11,082,254 7,250,673	(32,438,691) (21,223,329)	(5,088,055)	(24,410,846) (15,971,033)	(2,633,710)
28		10,307,029	45,302,736	7,230,073	(21,223,328)	(3,320,910)	(13,971,033)	(1,723,130)
29 Total Demand-Related Costs @ Equalized ROR		1,285,187,252	525,013,968	304,099,121	227,834,267	31,818,639	183,011,138	13,410,119
30 12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
31 Dollars/kW/Month		\$ 2.62						
32								
33								
34 Incremental Return @ Proposed Rates		15,753,766	28,968,272	11,082,254	(8,244,740)	(1,668,541)	(13,591,030)	(792,450)
35 Incremental Income Taxes		10,307,054	18,952,774	7,250,673	(5,394,201)	(1,091,659)	(8,892,063)	(518,468)
36			4=0.000 :	554555		03 155 155		40 450 040
37 Total Demand-Related Costs @ Proposed Rates		1,285,187,315	458,389,482	304,099,122	267,857,344	37,475,403	200,909,924	16,456,040
38 12 CP Demand		40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
39 Dollars/kW/Month	_11	\$ 2.62	\$ 2.30	\$ 2.66	\$ 3.48 \$	4,12	\$ 2.29	\$ 9.13



WESTAR ENERGY				1				
CLASS COST OF SERVICE STUDY								
TEST YEAR ENDING 3/31/2011								***************************************
	_						***************************************	***************************************
SUMMARY OF ENERGY COSTS								
4 CP Approach								
4 CF Approach								
		Total		Small	Medium	Public	High LF/	Lighting
		Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
		\$			00:10:01:00		LIMINOS	2011100
	-							
1 Rate Base		135,635,237	46,038,495	25,268,306	27,696,900	4,184,102	31,302,662	1,144,772
2								The state of the s
3 Return @ Realized ROR		10,763,833	1,140,000	1,708,229	3,603,382	550,756	3,563,643	197,823
4 O & M Expense	<u> </u>	522,071,681	177,206,122	97,259,881	106,607,747	16,104,969	120,486,636	4,406,326
5 Depreciation 6 Taxes Other Than Income Taxes		(697,355)	(236,702)	(129,914)		(21,512)	(160,939)	(5,886)
7		703,350	238,737	131,031	143,625	21,697	162,323	5,936
8 Total Income Tax Adjustments		(265,486,528)	(90,113,752)	(49,459,086)	(54,212,710)	(8,189,780)	(61,270,473)	(2,240,727)
9		(200, 100,020)	(00,1.0,102)	(40,400,000)	(04,212,710)	(0,103,100)	(01,270,473)	(2,240,727)
10 Income Before Taxes		(199,781,513)	(16,752,329)	(43,964,187)	(78,872,202)	(11,563,305)	(36,326,314)	(12,303,177)
11					1			
12 Income Taxes:								
13								
14 State Income Taxes	7.05%	(36,158,019)	(3,072,740)	(7,843,555)	(14,163,950)	(2,080,409)	(6,850,504)	(2,146,860)
15 Federal Income Taxes 16 Deferred Income Taxes	32.50%	(174,387,328)	(14,819,589)	(37,828,861)	4	(10,033,652)	(33,039,452)	(10,354,140)
17 Investment Tax Credit Adjustments		0	0	0	0	0	0	0
18		<u> </u>		<u> </u>	U	U	U	U
19 Total Income Taxes		(210,545,346)	(17,892,329)	(45,672,416)	(82,475,584)	(12,114,061)	(39,889,957)	(12,501,000)
20		<u> </u>		(10,01-,110)		V.=,,,oo.,/	(00,000,000,	7.5,000,1000,
21 Total Energy-Related Costs @ Realized ROR		322,296,163	160,455,827	53,296,812	27,736,770	4,541,849	84,161,706	(7,896,800)
22 Energy (kWh) Sales		19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
23 Dollars/kWh		\$ 0.0165	\$ 0.0246	\$ 0.0149	\$ 0.0069	\$ 0.0077	\$ 0.0179	\$ (0.0487)
25								
26 Incremental Return @ Equalized ROR		636,173	2,729,490	415,547	(4 075 405)	(400 000)	(000,000)	(404,000)
27 Incremental Income Taxes		416,223	2,729,490 1,785,795	415,547 271,876	(1,275,485) (834,499)	(199,086) (130,254)	(932,686) (610,219)	(101,606)
28		710,223	1,700,790	2/1,0/0	(034,499)	(130,234)	(010,219)	(00,477)
29 Total Energy-Related Costs @ Equalized ROR		323,348,559	164,971,112	53,984,234	25,626,786	4,212,508	82,618,802	(8,064,883)
30 Energy (kWh) Sales		19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
31 Dollars/MWh		\$ 0.0165	\$ 0.0253	\$ 0.0151	\$ 0.0064	\$ 0.0071	\$ 0.0176	\$ (0.0498)
32								
33								
34 Incremental Return @ Proposed Rates		636,175	946,403	415,547	(204,339)	(47,693)	(453,656)	(20,087)
35 Incremental Income Taxes		416,224	619,194	271,875	(133,690)	(31,204)	(296,809)	(13,142)
37 Total Energy-Related Costs @ Proposed Rates	-	323,348,561	162,021,424	53.984.234	27,398,741	4,462,952	83,411,241	(7,930,030)
38 Energy (kWh) Sales		19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
39 Dollars/MWh		\$ 0.0165						
the control of the Co		J	I		, , , , , , , , , , , , , , , , , , , 			10.0409)



WESTAR ENERGY							
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 3/31/2011					-		
TEST TEAR ENDING 3/3 //2011				· · · · · · · · · · · · · · · · · · ·			
SUMMARY OF CLASSIFIED COSTS							
4 CP Approach	<u> </u>						
4 CF Apploach							
	Total		Small				
	Company	Residential	General Service	Medium	Public	High LF/	Lighting
	\$	Residential	General Service	General Service	Schools	LTM/ICS	Service
1 Rate Base	4,091,788,645	2,008,744,699	898.274.382	533,367,218	76,267,638	526,888,482	48,246,226
2	4,031,700,043	2,000,744,003	090,214,302	000,007,210	10,201,030	520,000,402	40,240,220
3 Return @ Realized ROR	324,718,929	83,583,434	62,325,179	84,724,635	12,650,489	74,379,244	7,055,949
4 O & M Expense	1,179,871,549	528,259,110	234,798,969	182,401,625	29,903,570	196,165,635	8,342,640
5 Depreciation	182,181,456	88,539,515	40,273,109	23,443,741	3,201,805	23,023,260	3,700,027
6 Taxes Other Than Income Taxes	75,566,225	38,475,285	16,318,812	9,299,022	1,454,524	9,160,903	857,679
7					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,100,000	
8 Total Income Tax Adjustments	(279,945,239)	(96,965,866)	(52,737,041)	(56,187,735)	(8,438,455)	(63,190,286)	(2,425,856)
9			-1				, , , , , ,
10 Income Before Taxes	437,569,742	110,360,935	86,929,637	117,932,975	17,507,631	93,053,851	11,784,713
11							
12 Income Taxes:							
13							
14 State Income Taxes	12,249,691	1,040,990	2,657,256	4,798,493	704,805	2,320,828	727,318
15 Federal Income Taxes	59,079,312	5,020,612	12,815,742	23,142,762	3,399,222	11,193,176	3,507,798
16 Deferred Income Taxes 17 Investment Tax Credit Adjustments	43,788,497	21,846,787	9,629,949	5,554,617	794,227	5,442,320	520,598
17 Investment Tax Credit Adjustments	(2,266,688)	(1,130,887)	(498,489)	(287,532)	(41,113)	(281,719)	(26,948)
19 Total Income Taxes	112,850,812	26,777,501	24,604,458	33,208,340	4.057.444	18,674,606	4 700 700
20 20	112,650,812	20,777,501	24,604,436	33,208,340	4,857,141	18,074,000	4,728,765
21 Total Costs @ Realized ROR	1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059
22	1,070,100,072	100,004,040	370,020,027	300,077,000	02,007,029	021,400,040	24,000,000
23							
24 Incremental Return @ Equalized ROR	19,191,814	85,249,549	13,173,885	(39,895,653)	(6,240,270)	(30,094,794)	(3,000,902)
25 Incremental Income Taxes	12,556,431	55,775,346	8,619,142	(26,102,119)	(4,082,758)	(19,689,812)	(1,963,369)
26							
27 Total Costs @ Equalized ROR	1,906,937,217	906,659,740	400,113,554	267,079,590	41,744,501	271,619,043	19,720,788
28							
29							
30 Incremental Return @ Proposed Rates	19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219)
31 Incremental Income Taxes	12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019)
32							
33 Total Costs @ Proposed Rates	1,906,937,295	827,608,772	400,113,553	314,567,584	48,456,338	292,856,226	23,334,821

YE	EAR ENDING 3/31/2011						
SSII	FICATION OF GROSS PLANT IN S	ERVICE					
廿							
+		Test Year	Classif.	Classif.	Customer	Demand	
11		\$	Factor	Basis	\$	\$	Energy \$
Int	angible Plant:		·····				
Ш	i						
	Organization	43,148	5.5	PTD Plant	6,681	36,467	
	Franchises and Consents Miscellaneous Intangible Plant	53,443,748	99.0 5.5	PTD Plant	8,274,794	45,168,953	
To	tal Intangible Plant						
10	tal imangible Flant	53,486,896			8,281,475	45,205,421	
Pro	oduction Plant						
+-	Steam Production	0.440.070.500					
	Nuclear Production	3,140,278,596 1,509,420,732	2.0 2.0	Demand Demand	-	3,140,278,596 1,509,420,732	
	Other Production Plant	861,122,152	2.0	Demand	-	861,122,152	
To	tal Production Plant	5 510 004 400					
ΪΪ		5,510,821,480			<u> </u>	5,510,821,480	
Tra	ansmission:						
+	Land & Land Rights	0	99.0				
	Structures & Improvements	0	99.0				
	Station Equipment	0	99.0	•	- 1		
	Towers & Fixtures Poles & Fixtures	0	99.0	•		-	•
	Overhead Conductors & Devices	0	99.0 99.0	•	<u> </u>	•	***************************************
L	Jnderground Conduit	Ö	99.0	•		•	
	Inderground Conductors & Devices	0	99.0	-	-		
+#	Road and Trails	0	99.0	•		•	
Tot	tal Transmission Plant	0			0	0	
	Aribe diagram						***************************************
DIS	tribution:						
	and & Land Rights	7,774,872	5.0	Distribution Plant Without Land	4,917,153	2,857,719	
S	Structures & Improvements	20,176,567	2.0	Demand		20,176,567	
S	Station Equipment Storage Battery Equipment	206,067,845	2.0	Demand	<u> </u>	206,067,845	***************************************
∐ P	Poles, Towers & Fixtures	368,770,248	99.0 4.8	Poles, Towers and Fixtures	222,795,671	145,974,577	
C	Overhead Conductors & Devices	257,382,145	4.6	Overhead Conductors	185,907,123	71,475,022	
	Inderground Conduit	76,279,019	4.7	Underground Conductors	63,845,539	12,433,480	
	Inderground Conductors & Devices ine Transformers	185,592,481 346,096,588	4.7 4.5	Underground Conductors Line Transformers	155,340,907	30,251,574	
S	Services	147,429,066	4.5 1.0	Customer Customers	178,689,668 147,429,066	167,406,920	
	Aeters	89,530,659	1.0	Customer	89,530,659		
	nstallations on Customer Premises eased Customer Property	21,540,195	99.0	Customos	94.540.40-	-	
	Street Lighting & Signal Systems	59,862,083	1.0 1.0	Customer Customer	21,540,195 59,862,083		······
lot	al Distribution Plant	1,786,501,768			1,129,858,064	656,643,704	
Ger	neral Plant		***************************************				
Ц.							
	and & Land Rights tructures & Improvements	4,090,819 93,939,701	5.5	PTD Plant	633,389	3,457,430	
	Office Furniture and Equipment	51,846,687	5.5 5.5	PTD Plant PTD Plant	14,544,858 8,027,518	79,394,843 43,819,168	·····
Т	ransportation Equipment	9,217,121	5.5	PTD Plant	1,427,104	7,790,017	
	tores Equipment ools, Shop and Garage Equipment	2,795,836	5.5	PTD Plant	432,884	2,362,951	
	aboratory Equipment	14,475,031 696,649	5.5 5.5	PTD Plant PTD Plant	2,241,196 107,863	12,233,835 588 786	
Р	ower Operated Equipment	4,543,210	5.5	PTD Plant	703,434	588,786 3,839,777	
	Communication Equipment	76,188,070	5.5	PTD Plant	11,796,340	64,391,730	
	fiscellaneous Equipment Other Tangible Property	436,953 0	5.5 99.0	PTD Plant	67,654	369,298	
0	Other - Plant Related	0	99.0	-		-	
	ther - Payrolt Related	0	99.0	-	-		
	al General Plant	258,230,076			39,982,241	218,247,835	
700							

	S COST OF SERVICE STUDY YEAR ENDING 3/31/2011						
П	TEAR ENDING 3/31/2011			PR-101			
۱S	SIFICATION OF RESERVE FOR DEP	RECIATION AND	AMORTIZAT	ION			
H							
t							***************************************
		Test Year	Classif.	Classif.	Customer	Demand	Energy
+		S	Factor	Basis	\$	\$	\$
+-	Intangible Plant:						
)	Organization	0	99.0	-	-	-	
	Franchises and Consents	0	99.0	•	-	•	
	Miscellaneous Intangible Plant	22,833,676	5.5	PTD Plant	3,535,380	19,298,296	
	Total Intangible Plant	22,833,676			3,535,380	19,298,296	
3							***************************************
	Production Plant						
)	Steam Production	1,132,897,638	2.0	Demand		1,132,897,638	
	Nuclear Production	720,691,364	2.0	Demand	-	720,691,364	**************************************
3	Other Production Plant	213,880,246	2.0	Demand	-	213,880,246	
ļ	Total Production Plant	0.007.400.000					
	Total Production Plant	2,067,469,248			-	2,067,469,248	
	Transmission:		······/#1-#14-#1-11-11-11-11-11-11-11-11-11-11-11-11-				
<u>.</u>	Land & Land Rights	0	99.0	-	-	-	
1	Structures & Improvements Station Equipment	0	99.0 99.0	-	-		
	Towers & Fixtures	ŏ	99.0	-	-	-	<i>,,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Poles & Fixtures	0	99.0	-	-	•	
	Overhead Conductors & Devices	0	99.0	-	-	•	
5	Underground Conduit Underground Conductors & Devices	<u>Q</u>	99.0	-	-	-	
	Road and Trails	0	99.0 99.0	_	<u> </u>	-	
			33.0			-	
	Total Transmission Plant	0			0	0	
	Distriction						
H	Distribution:		a·m				
	Land & Land Rights	64,703	5.0	Distribution Plant Without Land	40,921	23,782	
	Structures & Improvements	6,186,069	2.0	Demand		6,186,069	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Station Equipment	73,039,596	2.0	Demand		73,039,596	
	Storage Battery Equipment Poles, Towers & Fixtures	0 130,553,774	99.0 4.8	Poles, Towers and Fixtures	78,875,169	51,678,605	
H	Overhead Conductors & Devices	84,376,150	4.6	Overhead Conductors	60,944,893	23,431,257	
	Underground Conduit	20,865,137	4.7	Underground Conductors	17,464,120	3,401,017	
11	Underground Conductors & Devices	46,284,709	4.7	Underground Conductors	38,740,301	7,544,408	
H	Line Transformers Services	151,555,116 70,216,960	4.5	Line Transformers	78,247,906	73,307,210	
H	Meters	31,701,668	1.0 1.0	Customer Customer	70,216,960 31,701,668	-	***************************************
	Installations on Customer Premises	(204,265)	1.0	Customer	(204,265)	-	***************************************
	Leased Customer Property	6,606,483	1.0	Customer	6,606,483	-	
Н	Street Lighting & Signal Systems	24,771,691	1.0	Customer	24,771,691	-	
Н	PCB ARO	0	2.0	Demand			
	Total Distribution Plant	646,017,791			407,405,848	238,611,943	
-	General Plant:	_					
	Land & Land Rights	25	5.5	PTD Plant	4	21	
	Structures & Improvements	33,501,963	5.5	PTD Plant	5,187,171	28,314,792	
	Office Furniture and Equipment	45,535,915	5.5	PTD Plant	7,050,410	38,485,505	
	Transportation Equipment	8,222,859 276,915	5.5 5.5	PTD Plant	1,273,160	6,949,698	
H	Stores Equipment Tools, Shop and Garage Equipment	3,877,531	5.5 5.5	PTD Plant PTD Plant	42,875 600,365	234,040 3,277,166	
	Laboratory Equipment	(1,543,596)	5.5	PTD Plant	(238,998)	(1,304,598)	
	Power Operated Equipment	3,264,661	5.5	PTD Plant	505,473	2,759,187	
H	Communication Equipment	48,370,108	5.5	PTD Plant	7,489,233	40,880,875	
	Miscellaneous Equipment Other Tangible Property	294,160	5.5 99.0	PTD Plant	45,545	248,614	
	Other - Plant Related	0	99.0	-	•		
	Other - Payroll Related	ŏ	99.0	•		-	***************************************
П	Total General Plant						
		141,800,541			21,955,240	119,845,301	

	FAR ENERGY		***************************************				
	S COST OF SERVICE STUDY						
EST	YEAR ENDING 3/31/2011						
						· · · · · · · · · · · · · · · · · · ·	
LAS	SIFICATION OF OTHER RATE BASE					İ	
.							
		Test Year	Classif.	Classif.	Customer	Demand	Energy
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						***************************************
2			***************************************				
3	Construction Work in Progress:						***************************************
4	Production	0	99.0		-		
5	Transmission	0	99.0	-			
6	Distribution	0	99.0				
7	General	0	99.0		i		
8	Total Construction Work in Progress	0			0	0	
9	Materials & Supplies	106,946,033	5.5	PTD Plant	16,558,652	90,387,381	
10	Prepayments	9,737,585	6.3	Net Plant	1,533,887	8,203,698	
11	Regulatory Assets	14,929,609	6.3	Net Plant	2,351,747	12,577,862	
12	Fuel Stock	136,313,492	3.0	Energy	-		136,313,49
13	Cash Working Capital	0	99.0	-	_	-	.00,0.0,
14					1	····	
	Total Rate Base Additions	267,926,719			20,444,286	111,168,941	136,313,49
16	<u> </u>						
	Rate Base Deductions:						
18						······	
19	Deferred ITC	(1,410,144)	6.3	Net Plant	(222,129)	(1,188,015)	-
20	Accumulated DIT	858,716,388	6.3	Net Plant	135,266,994	723,449,394	•
21	Accumulated Provisions for Depreciation	7,249,230	6.3	Net Plant	1,141,915	6,107,314	•
22	Customer Advances	7,283,815	5.0	Distribution Plant Without Land	4,606,588	2,677,227	-
23	Customer Deposits	23,321,523	1.0	Customer	23,321,523	•	•
24	Accrued Vacation	11,896,225	9.0	Total Labor	4,172,930	7.045.042	678,2
25	Vulcan Capacity	0	99.0	*	• 1	•	-
26							***************************************
	Total Rate Base Deductions	907,057,037			168,287,821	738,090,962	678,25
28				***************************************			
29	NET OTHER RATE BASE	(639,130,319)			(147,843,535)	(626,922,021)	135,635,23

SS COST OF SERVICE STUDY	ļ					
T YEAR ENDING 3/31/2011						
SSIFICATION OF O&M EXPENSE						
	 	***************************************				······································
	Test Year	Classif.	Classif.	Customer	B	
	\$	Factor	Basis	S S	Demand \$	Energy \$
		***************************************		, , , , , , , , , , , , , , , , , , ,		
Steam Production: Operation						
Op., Sup., & Eng.	6,014,009	2.0	Demand		6,014,009	
Fuel	413,545,706	3.0	Energy	-	0,014,009	413,54
Steam Expenses	19,750,255	2.0	Demand	-	19,750,255	
Steam Transferred - Credit Gain from disp of Emission Allow & of renewable energy credits	(459,123)	99.0 3.0	- -			
Electric Expenses	5,856,741	2.0	Energy Demand		5,856,741	(45
Miscellaneous Steam Power Expenses	10,366,723	2.0	Demand		10,366,723	
Rents	27,906,827	2.0	Demand		27,906,827	
Emissions Allowance Maintenance	2,761	3.0	Energy			
Maint. Sup., & Eng.	9,204,322	2.0	Demand		9,204,322	
Structures	5,245,205	2.0	Demand		5,245,205	
Boiler Plant	40,750,506	2.0	Demand		40,750,506	
Electric Plant Miscellaneous Steam Plant	11,213,036	2.0	Demand	•	11,213,036	
Total Steam Production	5,342,375 554,739,346	2.0	Demand	- 0	5,342,375	413,08
	,,,,,,,,,				141,650,001	-13,08
Nuclear Production;						
Operation Op., Sup., & Eng.	6,609,005		Demand			
Fuel	8,609,005 28,844,491	2.0 2.0	Demand Demand		6,609,005 28,844,491	
Coolants & Water	2,656,156	2.0	Demand		2,656,156	
Steam Expenses	14,149,961	2.0	Demand		14,149,961	
Steam Transferred - Credit Electric Expenses	0	99.0	<u> </u>	-		
Miscellaneous Nuclear Power Expenses	973,821 24,682,589	2.0 2.0	Demand Demand		973,821	
Rents	0	99.0	•		24,682,589	
Maintenance						
Maint, Sup., & Eng.	8,457,565	2.0	Demand		8,457,565	
Reactor Plant	2,557,854 18,443,461	2.0 2.0	Demand Demand		2,557,854	
Electric Plant	6,488,679	2.0	Demand		18,443,461 6,488,679	
Miscellaneous Nuclear Plant	2,479,175	2.0	Demand		2,479,175	
Total Nuclear Production	116,342,758			. 0	116,342,758	
Other Production:						***************************************
Operation						
Op., Sup., & Eng.	362,517	2.0	Demand		362,517	
Fuel	36,900,079	3.0	Energy		- 1	36,90
Generation Expenses Miscellaneous Other Power Expenses	319,280 1,263,885	2.0 2.0	Demand		319,280	
Rents	652,253	2.0	Demand Demand		1,263,885 652,253	
Maintenance					WZ,Z33	
Maint. Sup., & Eng.	277,820	2.0	Demand	-	277,820	
Structures Generating and Electric Plant	0 5,787,271	99.0 2.0	Demand			
Miscellaneous Other Power Generation	1,420,223	2.0	Demand		5,787,271 1,420,223	
Total Other Production	46,983,327	<u>2.Y</u>	Contains	0	10,083,249	36,90
04-0-0-1						
Other Power Supply: Operation						
Purchased Power	123,875,860	4.0	Retail Annual Load Factor		6E 6E 4 000	58,22
System Control and Load Dispatching	1,689,116	2.0	Demand		65,654,206 1,689,116	58,22
Other Expenses	3,612,965	4.0	Retail Annual Load Factor	- 1	1,914,871	1,69
Total Other Power Supply	129,177,941			0	69,258,193	59,91
Transmission:			<u> </u>			
Operation			- 			
Supervision & Eng.	0	2.0	Demand			
Load Dispatching	2,169,201	2.0	Demand		2,169,201	
Station Expenses Overhead Line Expenses	0	99.0 99.0	•		-	·····
Underground Line Expenses	0	99.0	-		-	
Transmission of Electricity by Others	5,667,241	2.0	Demand		5,667,241	
Miscellaneous Transmission Expenses	0	99.0	-			
Rents Maintenance	0	99.0	•	• • • • • • • • • • • • • • • • • • •		
Supervision & Engineering	0	99.0	-			
Structures	Ö	99.0	1-			
Station Equipment	0	99.0	•	- 1	- i	
Overhead Lines Underground Lines	0	0.00	•	-	•	
Miscellaneous Transmission Expenses	0	99.0 99.0			•	
	U;	88.U	t -	- 1	- 1	

SEPICATION OF CAME EXPENSE	ASS COST OF SERVICE STUDY				T I		
Test Year	ST YEAR ENDING 3/31/2011						
Test Year			******				***************************************
Dumphison	ASSIFICATION OF DAM EXPENSE				<u> </u>		
Dumphison					ļ		
Dumphison					 		······································
Dumphison		Test Year	Classif.	Classif.	Customer	Demand	Energy
Operation Oper							
Operation Oper							***************************************
Supervision A Erg. 3.712,414 7.0 Deletholon OAM - Operations 2.800,967 0.305,16 1.0			·····				
Select Despecting					.		
Station Expenses					2,620,597		188,
December 14,456,447 4.6					 		1,552,1
Undergrowed Line Expenses 3,847,272 4.7 Undergrowed Conduction 3,221,165 427,165 30 Seet Lighting and Signal Systems 440,319 1.7 Customer 7,280,380 1.7 Customer 4,310,000 1.7 Customer 4,310,00					10.405.054		
Seek Lybring and Syrgin Syrgines		3,847,272	4.7	Underground Conductors			***************************************
Contorner Installations Expenses						-	
Miscellamona Distribution Expenses							
Retries				Customer		<u>-</u>	
Maritanance 1,528,965 7.1 Distribution CMM Maritemenne 1,022,555 506,412				Distribution O&M - Operations			348,
Supervision & Engineering 1,520,965 7,1 Distribution CAM - Maintenance 1,022,555 500,412 50,000		340,736		Distribution O&M - Operations	240,540	82,932	17,
Studentes	1 Supervision & Engineering	1.528.965	7.1	Distribution O&M - Maintenance	1,022,553	508 412	
Station Equipment	2 Structures				1,022,555		
Contended Limes		4,312,012			<u> </u>		***************************************
Underground Clines						9,118,415	
Street Lighting and Signal Systems						539,543	
Melers						497,417	
Miscellaneous Distribution Expenses							
Total Distribution						ee 1 e 7 0	
Customer Accounts:	7 Total Distribution			Distribution Com - Maintenance			2 107
		39,019,011			01,004,204	23,188,101	2,107
Supervision					·		***************************************
Meter Reading Expenses					1		
Customer Records and Collection Expenses 11,405,940 1.0 Customer 11,405,940 Miscellaneous Customer Accounts Exp. 130,281 1.0 Customer 130,281 Customer Assistance Expenses 2,515,418 0 Customer Service and Information:		1,913,687	1.0	Customer	1,913,687	-	
Uncollectable Accounts	Meter Reading Expenses					-	
Miscellaneous Customer Accounts Exp. 130,281 1.0 Customer 130,281							
Total Customer Accounts 28,515,418 28,515,418 0						-	
Customer Service and Information:			1.0	Customer			····
Customer Service and Information:		26,515,418			26,515,418	0	
Departion Supervision S79,17 1.0 Customer S79,17					ļ		
Customer Assistance Expenses 2,546,094 1.0					-		
Customer Assistance Expenses 2,546,094 1.0		879,717	1.0	Customer	879.717	-	
Misc. Customer Service and Information 1,103 1,0 Customer 1,103 -	Customer Assistance Expenses	2,546,094	1.0			•	***************************************
Total Customer Service and Information 3,786,066 0					359,151	- 1	
Sales: Coperation Customer		1.0	Customer		-		
Sales: Coperation Customer	3,786,066			3,786,066	0	***************************************	
Coperation Customer					ļļ.		
Supervision Supervision Customer Cus			H1111111111111111111111111111111111111		ļļ.		<i></i>
Demonstration & Selling Expenses			10	Curtomas	·		
Promotional Advertising Expenses	Demonstration & Selling Expenses				2317		
Miscellaneous Sales Promotion Expenses	Promotional Advertising Expenses						
Total Sales	Miscellaneous Sales Promotion Expenses	0			-	-	
Administrative & General:		2,317			2,317	0	
Coperation Cop			***************************************				
Salaries 53,929,288 9.0 Total Labor 18,917,180 31,937,351 3,07 Office Supplies and Expenses 12,121,279 9.0 Total Labor 4,251,874 7,178,320 69 Administrative Expenses Transferred - Credit 1,846,668 9.0 Total Labor (650,575) (1,098,348 (10 Outside Services Employed 10,410,328 6.0 Total Plant 1,611,850 8,788,477 Properly Insurance 10,755,689 6.0 Total Plant 1,665,323 9,090,366 Injuries and Damages 7,362,031 9.0 Total Labor 2,562,436 4,359,854 411 Employee Pensions and Benefits 95,269,045 9.0 Total Labor 33,418,249 56,419,103 5,43 Employee Pensions Expenses 3,310,305 8.0 OML less Fuel 610,532 2,288,004 41 Duplicate Charges - Credit 0 99.0 - - - Institutional or Goodwill Advertising Expense 1,219,394 8.0 OML less Fuel 224,928 842,793 15 Misc. General Expenses 6,228,545 8.0 OML less Fuel 1,148,911 4,304,905 77 Rents Maintenance (6,384,791) 8.0 OML less Fuel (1,177,732) (4,412,996) (79 Maintenance General Plant 13,210,507 5.8 General Plant 2,045,407 11,165,100 Total A&G 205,577,023 64,649,483 130,873,030 10,055 Total O&M Expenses 522,329,711 122,230,085 328,476,401 71,627 10 Total Maintenance Expenses 522,329,711 122,230,085 328,476,401 71,627 10 Total Maintenance Expenses 33,724 33,726,403 11,555,228 33,726,403 11,555,228 33,726,403 11,555,228 33,726,403 11,555,228 33,726,403 11,555,228 33,726,403 11,555,228							
Office Supplies and Expenses 12,121,279 9.0 Total Labor 4,251,874 7,178,320 69 Administrative Expenses Transferred - Credit (1,834,666) 9.0 Total Labor (650,575) (1,008,348) (10) Outside Services Employed 10,410,328 6.0 Total Plant 1,611,850 8,788,477 Property Insurance 10,755,689 6.0 Total Plant 1,665,323 9,000,365 Injuries and Damages 7,362,031 9.0 Total Labor 2,582,436 4,359,854 411 Employee Pensions and Benefits 95,269,045 9.0 Total Labor 33,418,249 66,419,103 5,43 Franchise Requirements 0 90.0 - - - Regulatory Commission Expenses 3,310,395 8.0 O&M Less Fuel 610,832 2,288,004 411 Duplicate Charges - Crodit 0 99.0 - - Institutional or Goodwill Advertising Expense 1,219,394 8.0 O&M Less Fuel 224,928 942,793 15 Misc. General Expenses 6,228,545 8.0 O&M Less Fuel 1,149,911 4,304,905 777 Rents (6,384,791) 8.0 O&M Less Fuel (1,177,732) (4,412,696) (79 Maintenance Maintenance Maintenance 13,210,507 5.8 General Plant 2,045,407 11,165,100 Total A&G 205,577,023 64,649,483 130,873,030 10,055 Total Operations Expenses 522,329,711 122,230,085 328,476,491 71,627 Total Maintenance Expenses 33,724,403 114,555,228 144,279,831 145,552,28 144,279,831 145,552,28							***************************************
Administrative Expenses Transferred - Credit 1,854,663 9.0 Total Labor (650,575) (1,008,348) (10)							3,074
Outside Services Employed	Administrative Expenses Transferred - Credit						691
Property Insurance	Outside Services Employed						(105
Injuries and Damages							
Employee Pensions and Benefits 95,269,045 9.0 Total Labor 33,418,249 58,419,103 5,43	Injuries and Damages						419
Franchise Requirements					33,418,249		5,431
Duplicate Charges - Credit 0 99.0 - - - - - - - - -		0			•	-	
Duplicate Charges - Credit 0 99.0				O&M Less Fuel	610,632	2,288,004	411,
Misc. General Expenses 6,228,545 8.0 O&M Less Fuel 1,148,911 4,304,905 77. Rents (6,384,791) 8.0 O&M Less Fuel (1,177,722) (4,412,896) (79. Maintenance Maintenance of General Plant 13,210,507 5.8 General Plant 2,045,407 11,165,100 Total A&G 205,577,023 64,649,483 130,673,030 10,051 Total O&M Expenses: Fuel 479,290,276 0 28,844,491 450,444 Total Operations Expenses 522,329,711 122,230,085 328,476,401 71,621 Total Maintenance Expenses 149,279,831 33,726,403 114,553,228		······································		ļ.,	ļ		
Rents	Misc. General Expenses						151,
Maintenance 13,210,507 5.8 General Plant 2,045,407 11,165,100 Total A&G 205,577,023 64,648,483 130,873,030 10,055 Total O&M Expenses:	Rents				1,148,911		774,
Maintenance of General Plant 13,210,507 5.8 General Plant 2,045,407 11,165,100 Total A&G 205,577,023 84,648,483 130,873,030 10,051 Total O&M Expenses:		[0,304,/91]	8.0	Vom Less Fuel	(1,1//,/32)	(4,412,896)	(794,
Total O&M Expenses:	Maintenance of General Plant	13 210 507	5.8	General Plant	2 045 407	44 485 400	
Total O&M Expenses: Fuel	Total A&G		J.U	Congrait			10.055
Total O&M Expenses:		200,011,020			. 040,463	150,013,030	10,000
Fuel 479,290,276 0 28,844,491 450,441 Total Operations Expenses 522,329,711 122,230,085 328,476,491 71,621 Total Maintenance Expenses 148,279,631 33,726,403 114,553,228	Total O&M Expenses:				†	***************************************	
Fuel 479,290,276 0 28,844,491 450,444 Total Operations Expenses 522,329,71 122,230,085 328,478,491 71,622 Total Maintenance Expenses 148,279,631 33,726,403 114,553,228							***************************************
Total Operations Expenses 522,329,711 122,230,085 328,476,491 71,621 70,	Fuel				0	28,844,491	450,445,
Total Maintenance Expenses 148,279,631 33,726,403 114,553,228					122,230,085	328,476,491	71,623,
	i i Total Maintananaa Evananaa	440.070.004				444 552 220	

	OST OF SERVICE STUDY						
ST YEA	R ENDING 3/31/2011						
ASSIEI	CATION OF PAYROLL	1					
, JOSIFI	VALUE OF FAIRULE				-		
		T					
+++		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand	Energy
		· · · · · · · · · · · · · · · · · · ·	Factor	D4313		\$	\$
1 Ste	am Production:						
	peration						
3 4	Op., Sup., & Eng. Fuel	5,264,898	2.0	Demand	<u> </u>	5,264,898	
	Steam Expenses	3,403,909 15,282,114	3.0 2.0	Energy Demand		15 202 414	3,403
	Steam from Other Sources	0	99.0	-		15,282,114	
	Steam Transferred - Credit	0	3.0	Energy		-	
	Electric Expenses	1,904,397	2.0	Demand	<u> </u>	1,904,397	
	Miscellaneous Steam Power Expenses Rents	1,817,510 443	2.0 2.0	Demand Demand		1,817,510	
	faintenance	7,3	<u></u>	Demand	-	443	
	Maint, Sup., & Eng.	7,338,081	2.0	Demand	· .	7,338,081	***************************************
	Structures	1,219,076	2.0	Demand	•	1,219,076	
	Boiler Plant Electric Plant	12,255,605 3,979,713	2.0	Demand	•	12,255,605	
	Miscellaneous Steam Plant	1,938,318	2.0 2.0	Demand Demand		3,979,713 1,938,318	
7 Tota	al Steam Production	54,404,064			- 0	51,000,155	3,403
8							
	clear Production:	 					
	Op., Sup., & Eng.	221,470	2.0	Demand	-	224 470	
2	Fuel Fuel	221,470	2.0	Demand		221,470	······································
3	Steam Expenses	0	2.0	Demand			
4	Steam from Otehr Sources	0	2.0	Demand	•		
	Steam Transferred - Credit Electric Expenses	, o	2.0	Demand			
	Miscellaneous Nuclear Power Expenses	0	99.0 2.0	- Demand	· .		
8	Rents	Ö	2.0	Demand	-		
	laintenance						
	Maint. Sup., & Eng.	811,971	2.0	Demand	- 1	811,971	
	Structures Reactor Plant	0	2.0 2.0	Demand	-	-	
	Electric Plant	137,872	2.0	Demand Demand	-	137,872	·
	Miscellaneous Nuclear Plant	137,072	2.0	Demand	-	131,014	······
	al Nuclear Production	1,171,313			0	1,171,313	
6	er Production:	<u> </u>			<u> </u>		
	er Production:				-		
9	Op., Sup., & Eng.	379,556	2.0	Demand	· •	379,556	
	Fuel	61,387	3.0	Energy			61
	Generation Expenses	305,907	2.0	Demand	•	305,907	
	Miscellaneous Other Power Expenses Rents	532,426	2.0 2.0	Demand	-	532,426	
	aintenance	0	2.0	Demand	<u> </u>		
	Maint. Sup., & Eng.	284,034	2.0	Demand	-	284,034	
3	Structures	0	99.0		-	,,,,,,,,	
	Generating and Electric Plant	624,498	2.0	Demand	•	624,498	
	Miscellaneous Other Power Generation a) Other Production	731,861	2.0	Demand	ļ <u></u>	731,861	
) 1012	a Ong. Floududt	2,919,669			0	2,858,281	61
	er Power Supply:				† 		***************************************
	peration						
	Purchased Power	0	4.0	Retail Annual Load Factor	-	-	
	System Control and Load Dispatching Other Expenses	1,751,697 1,804,685	4.0 4.0	Retail Annual Load Factor Retail Annual Load Factor		928,399	823
	i Other Power Supply	3,556,382	4.0	Tretail Annual Load Factor	- 0	956,483 1,884,882	848 1,671
						,,004,002	
	nsmission:						
	peration	840.046		 	ļļ.		
	Supervision & Eng. Load Dispatching	642,319 1,041,539	2.0 2.0	Demand Demand	<u> </u>	642,319	
	Station Expenses	331,175	2.0	Demand	 	1,041,539 331,175	
3	Overhead Line Expenses	308,025	2.0	Demand	•	308,025	
	Underground Line Expenses	268,918	2.0	Demand		268,918	
	Transmission of Electricity by Others	0	99.0		•		
	Miscellaneous Transmission Expenses Rents	820,319 0	2.0 99.0	Demand	-	820,319	
	aintenance		99.0	-	-		
)]]	Supervision & Engineering	1,054,672	2.0	Demand	•	1,054,672	
	Structures	193,683	2.0	Demand	•	193,683	
	Station Equipment	2,232,851	2.0	Demand	-	2,232,851	
	Overhead Lines Underground Lines	822,464 268,868	2.0	Demand	-	822,464	
	Miscellaneous Transmission Expenses	200,000 152	2.0 2.0	Demand Demand		268,868 152	
	I Transmission Expense	7,984,984			0	7,984,984	

	S COST OF SERVICE STUDY YEAR ENDING 3/31/2011	ļ					
AS	SIFICATION OF PAYROLL						
_							
		Test Year \$	Classif. Factor	Classif. Basis	Customer	Demand	Energy
		•	ractor	Dasis	<u> </u>		\$
	Distribution:						***************************************
78	Operation						
79 80	Supervision & Eng. Load Dispatching	3,393,845 3,880,555	7.0 4.0	Distribution O&M - Operations Retail Annual Load Factor	2,395,719	825,983 2,056,694	172,14
81	Station Expenses	496,237	2.0	Demand Demand		496,237	1,823,86
82	Overhead Line Expenses	3,821,447	4.6	Overhead Conductors	2,760,231	1,061,216	-
83 84	Underground Line Expenses Street Lighting and Signal Systems	1,592,274 281,115	4.7	Underground Conductors	1,332,733	259,541	
84	Meter Expenses	6,816,869	1.0 1.0	Customer Customer	281,115 6,816,869	-	
85	Customer Installations Expenses	141,887	1.0	Customer	141,887	-	-
86	Miscellaneous Distribution Expenses	3,962,873	7.0	Distribution O&M - Operations	2,797,396	964,472	201,00
87 88	Rents Maintenance	0	99.0	-	-		
39	Supervision & Engineering	1,550,797	7,1	Distribution O&M - Maintenance	1,037,153	513,643	-
90	Structures	2,889	2.0	Demand		2,889	-
)1)2	Station Equipment Overhead Lines	2,163,034	2.0	Demand		2,163,034	
3	Underground Lines	6,934,791 1,696,168	4.6 4.7	Overhead Conductors Underground Conductors	5,008,999	1,925,791	
94	Line Transformers	418,765	4.5	Line Transformers	1,419,693 216,209	276,475 202,557	
95	Street Lighting and Signal Systems	328,795	1.0	Customer	328,795	-74.007	
96	Meters	869,791	1.0	Customer	869,791	-	
97 98	Miscellaneous Distribution Expenses Total Distribution	1,594,835 39,946,966	7.1	Distribution O&M - Maintenance	1,066,605	528,229	0.407.00
99		39,940,900			26,473,196	11,276,762	2,197,00
	Customer Accounts:						4
)1	Operation						
)2	Supervision Meter Reading Expenses	1,966,425	1.0	Customer	1,966,425		
)4	Customer Records and Collection Expenses	5,063,424 8,503,810	1.0 1.0	Customer Customer	5,063,424 8,503,810	<u> </u>	
)5	Uncollectible Accounts	0,000,010	99.0	-	0,303,810		
6	Miscellaneous Customer Accounts Exp.	150	1.0	Customer	150	-	-
8	Total Customer Accounts	15,533,810		1	15,533,810	0	
	Customer Service and Information:						
0	Operation						
1	Supervision	850,383	1.0	Customer	850,383	-	
2	Customer Assistance Expenses	2,208,316	1.0	Customer	2,208,316		
4	Informational Advertising Expenses Misc. Customer Service and Information	55,201 0	1.0 99.0	Customer	55,201		
	Total Customer Service and Information	3,113,901	93.0		3,113,901	- 0	<u>-</u> -
6			*******************************				
	Sales:						
9	Operation Supervision	0	99.0				
0	Demonstration & Selling Expenses	0	99.0		-		-
1	Promotional Advertising Expenses	Ō	99.0	-	•	-	
2	Miscellaneous Sales Promotion Expenses	0	99.0	•			-
23	Total Sales	0			0	0	
	Administrative & General:		***************************************				
26	Operation		***************************************				
7	Salaries	41,147,219	9.0	Total Labor	14,433,523	24,367,718	2,345,97
9	Office Supplies and Expenses	6,452	9.0	Total Labor	2,263	3,821	36
0	Administrative Expenses Transferred - Cred Outside Services Employed	26,666	9.0 6.0	Total Labor Total Plant	4,129	22,537	
1	Property Insurance	20,000	6.0	Total Plant	4,129	<u> </u>	
2	Injuries and Damages	0	9.0	Total Labor	-		-
3	Employee Pensions and Benefits	250,891	9.0	Total Labor	88,007	148,580	14,30
4 5	Franchise Requirements Regulatory Commission Expenses	<u> </u>	99.0	-			
6	Duplicate Charges - Credit	0	99.0 99.0	-		-	
7	Institutional or Goodwill Advertising Expense	0	99.0			-	
8	Misc. General Expenses	194,915	8.0	O&M Less Fuel	35,954	134,717	24,24
9 .	Rents Maintenance	0	99.0			-	
1	Maintenance Maintenance of General Plant	836,143	5.8	General Plant	129,461	706,681	
	Total A&G	42,462,286	<u> </u>		14,693,338	25,384,054	2,384,89
3							
	Total Payroll:						
5	Fuel	3 466 206		1	Λ i	Λ !	9 405 00
5 6	Fuel Total Operations Expenses	3,465,296 117,025,798			49.737.538	59.241.060	
5 6 7 8		3,465,296 117,025,798 50,151,853			0 49,737,538 10,076,707	0 59,241,060 40,075,146	3,465,296 8,047,199

ST Y	EAR ENDING 3/31/2011						***************************************
100	ISICATION OF PERPECIATION EVO	FNCE					
155	IFICATION OF DEPRECIATION EXP	ENSE					
			······································				
+		Test Year	Classif.	Classif.	Customer	Demand	Energy
			Factor	Basis	\$	\$	\$
1 1	i i ntangible Plant:						
2							
3	Organization	<u> </u>	99.0	-			
5	Franchises and Consents Miscellaneous Intangible Plant	0	99.0 99.0		-		
3							
7 T 3	otal Intangible Plant	0			0	0	
	Production Plant						
)	<u> </u>						
1 2	Steam Production Turbine Production	63,574,624 22,011,712	2.0 2.0	Demand Demand	-	63,574,624 22,011,712	
3	Other Production Plant	28,031,804	2.0	Demand	-	28,031,804	
١							***************************************
5 T	otal Production Plant	113,618,140			•	113,618,140	
7 T	ransmission:						
3	Land & Land Diabte		00.0			ļ	
	Land & Land Rights Structures & Improvements	0	99.0 99.0		-		
1	Station Equipment	0	99.0	•	-	_	
2	Towers & Fixtures Poles & Fixtures	0	99.0 99.0	•			
4	Overhead Conductors & Devices	0	99.0	-			
5	Underground Conduit	0	99.0	-		-	
3 7	Underground Conductors & Devices Road and Trails	0	99.0	-	-		
3	Noad allo Trails	U .	99.0	-	-		
	otal Transmission Plant	0			0	0	
) 	Distribution:	-	***************************************				
2	1						
	Land & Land Rights	0	99.0	-		•	.,
 	Structures & Improvements Station Equipment	345,340 3,111,994	2.0 2.0	Demand Demand		345,340	
3	Storage Battery Equipment	5,111,334	99.0	-		3,111,994	***************************************
7	Poles, Towers & Fixtures	7,303,082	4.8	Poles, Towers and Fixtures	4,412,219	2,890,863	
B _	Overhead Conductors & Devices Underground Conduit	4,628,910 1,356,023	4.6 4.7	Overhead Conductors Underground Conductors	3,343,462 1,134,991	1,285,448 221,032	
	Underground Conductors & Devices	3,964,729	4.7	Underground Conductors	3,318,478	646,251	
1 .	Line Transformers	6,052,102	4.5	Line Transformers	3,124,700	2,927,402	
3	Services Meters	2,855,195 2,093,418	1.0 1.0	Customer Customer	2,855,195 2,093,418		***************************************
1	Installations on Customer Premises	(43,236)	1.0	Customer	(43,236)		
<u> </u>	Leased Customer Property	807,285	1.0	Customer	807,285		
3 7	Street Lighting & Signal Systems	2,368,742	1.0	Customer	2,368,742		
3. T	otal Distribution Plant	34,843,584			23,415,254	11,428,330	
) (General Plant:	<u> </u>					
1	eneral Plant.				-		
	Land & Land Rights	0	99.0	•	-	-	
} -	Structures & Improvements Office Furniture and Equipment	1,384,080 3,504,849	5.5	PTD Plant	214,300	1,169,780	
ļ. 5	Transportation Equipment	3,504,849	5.5 99.0	PTD Plant -	542,662	2,962,187	
1	Stores Equipment	118,571	5.5	PTD Plant	18,359	100,212	
	Tools, Shop and Garage Equipment Laboratory Equipment	598,354 31,000	5.5 5.5	PTD Plant PTD Plant	92,644	505,710	
	Power Operated Equipment	31,000	99.0		4,800	26,200	
	Communication Equipment	4,444,665	5.5	PTD Plant	688,176	3,756,490	
	Miscellaneous Equipment Other Tangible Property	17,722	5.5 99.0	PTD Plant	2,744	14,978	
3	Other - Plant Related	964,762	5.5	PTD Plant	149,376	815,386	
1	Other - Payroll Related	0	99.0	•	•		
T	otal General Plant	11,064,002			1,713,060	9,350,942	······································
'		11,007,002			1,713,000	9,550,842	
3 A	mortization - Plant Related	34,886,969	5.5	PTD Plant	5,401,614	29,485,355	
	mortization - Labor Refated	(12,231,239)	9.0	Total Labor	(4,290,445)	(7,243,439)	(697

CLAS	S COST OF SERVICE STUDY						
	YEAR ENDING 3/31/2011					***************************************	***************************************
	TEACERDING 5/51/2011						
CLAC	PRINCE TAYER OTHER THE						
LLAS	SIFICATION OF TAXES, OTHER THA	IN INCOME & NET DE	EDUCTIONS	FOR INCOME TAX			
	<u> </u>						
		Test Year	Classif.	Classif.	Customer	Demand	Energy
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income:						
2			••••				
3	Payroll	12,336,391	9.0	Total Labor	4,327,330	7,305,711	703,350
4	Real Estate and Personal Property	63,229,834	6.0	Total Plant	9,789,992	53,439,842	•
5	Other	0	99.0	-	-	-	-
6							
	Total Taxes, Other	75,566,225	H		14,117,322	60,745,553	703,350
8							
9	Pre-Tax Adjustments:						
10							
11	Rate Base Related	(127,838,910)	6.5	Rate Base	(18,663,876)	(104,937,410)	(4,237,624
12	CIAC	(413,072)	5.0	Distribution Plant Without Land	(261,244)	(151,828)	-
13	Plant Related	106,572,861	6.0	Total Plant	16,500,873	90,071,988	-
14	Payroli Related	3,163,129	9.0	Total Labor	1,109,555	1,873,231	180,343
15	Other	(261,429,248)	3.0	Energy		-	(261,429,248
16							
17	Total Pre-Tax Adjustments	(279,945,239)			(1,314,692)	(13,144,020)	(265,486,528
18							The state of the s
19	Income Taxes:						
20	<u> </u>						
21	State Income Taxes	12,249,691	10.0	Taxable Income	7,471,331	40,936,379	(36,158,019
22	Federal Income Taxes	59,079,312	10.0	Taxable Income	36,033,651	197,432,988	(174,387,328
23							manakan camatan dan Adam C.
	Total Income Taxes	71,329,003			43,504,982	238,369,367	(210,545,346
25							
26	Income Tax Adjustments:						***************************************
27							······································
28	Deferred Income Taxes	43,788,497	6.3	Net Plant	6,897,666	36,890,832	-
29	Investment Tax Credits	(2,266,688)	6.3	Net Plant	(357,054)	(1,909,634)	-
30					A.T.T. A.T.T. 1		······································
31	Total Adjustments	41,521,809			6.540.612	34,981,198	0

WESTAR EN	IERGY				
CLASS COS	T OF SERVICE STUDY				***************************************
TEST YEAR	ENDING 3/31/2011				
				***************************************	***************************************
SUMMARY (OF CLASSIFICATION				
1					
2					
3					
4		Test Year	Customer	Demand	Energy
5		\$	S	S	s
6					
7 Operat	ng Revenues	1,875,188,972	293,766,313	1,259,126,496	322,296,163
8					
9 Operat	ng Expenses:				
10	The state of the s				
11 0&1	M Expense	1,179,871,549	155,956,488	501,843,380	522,071,681
12 Depr	eciation	182,181,456	26,239,483	156,639,328	(697,355
13 Taxe	s Other Than Income Taxes	75,566,225	14,117,322	60,745,553	703,350
14					
15 Total O	perating Expenses	1,437,619,230	196.313,293	719,228,261	522,077,676
16					
17 Income	Before Taxes	437,569,742	97,453,020	539,898,235	(199,781,513
18					
	c Adjustments	(279,945,239)	(1,314,692)	(13,144,020)	(265,486,528
20					
21 Net Tax	able Income	157,624,502	96,138,329	526,754,215	(465,268,041
22					
23 Income	Taxes:				······································
24	4.444				
25 State	Income Taxes	12,249,691	7,471,331	40,936,379	(36,158,019
26 Fede	ral Income Taxes	59,079,312	36.033.651	197,432,988	(174,387,328
27 Defe	red Income Taxes	43,788,497	6,897,666	36,890,832	0
	tment Tax Credit Adjustments	(2,266,688)	(357,054)	(1,909,634)	0
29				······	<u> </u>
30 Total In	come Taxes	112,850,812	50,045,593	273,350,565	(210,545,346
31			,3,000		13.0,0.0,040
32 Net Op	erating Income	324,718,929	47,407,427	266,547,670	10,763,833
33					
34 Total R	ate Base	4,091,788,645	597,381,776	3,358,771,631	135,635,237
35				.,,,	
36 Rate of	Return	7.9359%	7.9359%	7.9359%	7.9359%

CLAS	SC	LENERGY COST OF SERVICE STUDY					
TEST	YE	AR ENDING 3/31/2011					
CLAS	SIF	ICATION FACTORS					***************************************
************	++			Total			
				Company	Customer	Demand	Energy
	+	nput	Values	1	1	0	
1.0		Customer	%	100.0000%	100.0000%	0.0000%	0.0000
		nput	Values	1	0	1	***************************************
2.0		Demand	%	100.0000%	0.0000%	100.0000%	0.0000
3.0		nput inergy	Values %	1 400,00000	0	0	
	П			100.0000%	0.0000%	0.0000%	100.0000
4.0		nput Retail Annual Load Factor	Values %	100.0000%	0.0000 0.0000%	53.0000 53.0000%	47.000 47.0000
	П	nput					
4.5		ine Transformers	Values %	100.00 100.0000%	51.63 51.6300%	48.37 48.3700%	0.0000
	-	nput	Values	100.00	72.23	27.77	
4.6		Overhead Conductors	% %	100.000%	72.2300%	27.77	0.0000
	li	nput	Values	100.00	83.70	16.30	0.0
4.7	ι	Inderground Conductors	%	100.0000%	83.7000%	16.3000%	0.0000
		nternally Generated	Values	603,478,733	364,596,792	238,881,941	
4.8	F	Poles, Towers and Fixtures	%	100.0000%	60.4158%	39.5842%	0.0000
		nternally Generated	Values	1,778,726,896	1,124,940,911	653,785,985	
5.0		Distribution Plant Without Land	%	100.0000%	63.2442%	36.7558%	0.0000
5.1		nternally Generated Dverhead Lines	Values %	972,248,981	587,392,463	384,856,518	•
Y!	П		i	100.0000%	60.4158%	39.5842%	0.0000
5.5		nternally Generated	Values %	7,297,323,248 100.0000%	1,129,858,064 15.4832%	6,167,465,184 84.5168%	0.0000
							0.0000
5.6	F	nternally Generated roduction Plant	Values %	5,510,821,480 100.0000%	0.0000%	5,510,821,480 100.0000%	0.0000
	- 1,	nternally Generated	Values	258,230,076	39,982,241		
5.8		ieneral Plant	% %	100.0000%	15.4832%	218,247,835 84.5168%	0.0000
	lr	nternally Generated	Values	7,609,040,220	1,178,121,780	6,430,918,440	.,
6.0	T	otal Plant	%	100.0000%	15.4832%	84.5168%	0.0000
		nternally Generated	Values	4,730,918,963	745,225,311	3,985,693,652	
6.3	N	let Plant	%	100.0000%	15.7522%	84.2478%	0.0000
0.5		nternally Generated	Values	4,091,788,645	597,381,776	3,358,771,631	135,635,23
6.5	Н	ate Base	%	100.0000%	14.5995%	82.0857%	3.3148
7.0		itemally Generated istribution O&M - Operations	Values %	30,616,437 100.0000%	21,612,176	7,451,332	1,552,92
					70.5901%	24.3377%	5.0722
7.1	lr D	itemally Generated istribution O&M - Maintenance	Values %	43,874,284 100.0000%	29,342,569 66.8787%	14,531,715 33.1213%	0.0000
			ļ				0.0000
7.2		iternally Generated otal Distribution O&M	values %	88,910,911 100.0000%	61,004,204 68.6127%	25,799,707 29.0175%	2,107,000 2.3698
	lr.	iternally Generated	Values	847,243,372			
7.3		roduction O&M	walues %	100.0000%	0.0000%	337,334,201 39.8155%	509,909,17 60.1845
	In	ternally Generated	Values	495,004,250	91,308,005	342,125,859	61,570,38
8.0		&M Less Fuel	%	100.0000%	18.4459%	69.1157%	12.4384
		temally Generated	Values	128,631,089	45,120,907	76,176,377	7,333,80
9.0	T	otal Labor	%	100.0000%	35.0778%	59.2208%	5.7014
		ternally Generated	Values	157,624,502	96,138,329	526,754,215	(465,268,041
10.0	T	axable income	%	100.0000%	60.9920%	334.1830%	-295.17499
	********	***************************************	Values	0	0	0	0

LOCATION Interriging to the control of the control	ENDING 3/31/2011 NOF PLANT IN SERVICE Customer Customer Granting and Consents continues and Consents an	99.0	PTD Plant - Customer	Total Company 0,081 0 8,274,794 9,291,475 0 0 0	Fleeddwrddal	Small Service	##dism Conversi Service 20 24,597 24,407	Public Schools 25 25 31,018 31,043	9.400 9.410	Lighting Barvice 44 45 500.36
1 Intergraph 1 Interpreph 1 Inte	Customer Gustomer gible Plant: ganization nonlines and Consents contaneous Intangible Plant Intangible Plant scoon Plant sem Production letter Production Plant Production Plant Production Plant Production Plant Production Plant Mission: d & Land Rights schure & Improvements tion Equipment were & Firthurse see & Firthurse see & Firthurse	90.0 90.0 90.0 90.0 90.0 90.0 90.0 90.0	PTD Plant - Customer PTD Plant - Customer	0,081 0 0 8,274,794 9,291,475 0 0 0 0	5,290 8,515,439 6,520,699	094 1,004,991 1,005,545	20	25 31,018 31,043	.TM/CS	44 599,80
1 Intergraph 1 Interpreph 1 Inte	Customer Gustomer gible Plant: ganization nonlines and Consents contaneous Intangible Plant Intangible Plant scoon Plant sem Production letter Production Plant Production Plant Production Plant Production Plant Production Plant Mission: d & Land Rights schure & Improvements tion Equipment were & Firthurse see & Firthurse see & Firthurse	90.0 90.0 90.0 90.0 90.0 90.0 90.0 90.0	PTD Plant - Customer PTD Plant - Customer	0,081 0 0 8,274,794 9,291,475 0 0 0 0	5,290 8,515,439 6,520,699	094 1,004,991 1,005,545	20	25 31,018 31,043	.TM/CS	8ervice 4 4
2 3 Organical gible Plant: panization nonhiese and Consenh contaneous Intengible Plant Intengible Plant intengible Plant et Production cleer Production cleer Production Plant Production Plant Production Plant Production Plant Mission d & Land Rights colume & Improvements tion Equipment exe & Firthurse exe & Firthurse exe & Devices	90.0 90.0 90.0 90.0 90.0 90.0 90.0 90.0	PTD Plant - Customer PTD Plant - Customer	0,081 0 0 8,274,794 9,291,475 0 0 0 0	5,290 8,515,439 6,520,699	094 1,004,991 1,005,545	20	25 31,018 31,043	.TM/CS	8 arvice 4	
2 3 Organical gible Plant: panization nonhiese and Consenh contaneous Intengible Plant Intengible Plant intengible Plant et Production cleer Production cleer Production Plant Production Plant Production Plant Production Plant Mission d & Land Rights colume & Improvements tion Equipment exe & Firthurse exe & Firthurse exe & Devices	90.0 90.0 90.0 90.0 90.0 90.0 90.0 90.0	PTD Plant - Customer PTD Plant - Customer	0,081 0 0 8,274,794 9,291,475 0 0 0 0	5,290 8,515,439 6,520,699	094 1,004,991 1,005,545	20	25 31,018 31,043	.TM/CS	Bervice	
2 3 Organical amization nchiese and Consents contineous Intengible Plant Intengible Plant intengible Plant exten Production older Production older Production Plant Production Plant Production Plant Mission d & Land Rights cubres & Improvements tion Equipment exe & Fictures exe & Fictures exed Conductors & Devices	90.0 90.0 90.0 90.0 90.0 90.0 90.0 90.0	PTD Plant - Customer PTD Plant - Customer	0,081 0 0 8,274,794 9,291,475 0 0 0 0	5,290 8,515,439 6,520,699	094 1,004,991 1,005,545	20	25 31,018 31,043	.TM/CS	Bervice	
2 3 Organical amization nchiese and Consents contineous Intengible Plant Intengible Plant intengible Plant exten Production older Production older Production Plant Production Plant Production Plant Mission d & Land Rights cubres & Improvements tion Equipment exe & Fictures exe & Fictures exed Conductors & Devices	90.0 90.0 90.0 90.0 90.0 90.0 90.0 90.0	PTD Plant - Customer PTD Plant - Customer	0,081 0 0 8,274,794 9,291,475 0 0 0 0	5,290 8,515,439 6,520,699	094 1,004,991 1,005,545	20	25 31,018 31,043	.TM/CS	8ervice 4 4	
2 3 Organical amization nchiese and Consents contineous Intengible Plant Intengible Plant intengible Plant exten Production older Production older Production Plant Production Plant Production Plant Mission d & Land Rights cubres & Improvements tion Equipment exe & Fictures exe & Fictures exed Conductors & Devices	90.0 90.0 90.0 90.0 90.0 90.0 90.0 90.0	PTD Plant - Customer PTD Plant - Customer	0,081 0 0 8,274,794 9,291,475 0 0 0 0	5,290 8,515,439 6,520,699	094 1,004,991 1,005,545	20	25 31,018 31,043	.TM/CS	8ervice 4 4	
2 3 Organical amization nchiese and Consents contineous Intengible Plant Intengible Plant intengible Plant exten Production older Production older Production Plant Production Plant Production Plant Mission d & Land Rights cubres & Improvements tion Equipment exe & Fictures exe & Fictures exed Conductors & Devices	90.0 90.0 20.0 90.0 90.0 90.0 90.0 90.0	PTD Plant - Customer PTD Plant - Customer	0,681 0 8,274,745 8,281,475	5,290 8,515,439 6,520,699	1,094,991 1,095,545	20 24,397 24,407	25 31,015 31,043	9,408	599,8	
2 3 Organical amization nchiese and Consents contineous Intengible Plant Intengible Plant intengible Plant exten Production older Production older Production Plant Production Plant Production Plant Mission d & Land Rights cubres & Improvements tion Equipment exe & Fictures exe & Fictures exed Conductors & Devices	99.0 20.0 99.0 99.0 99.0 99.0 99.0 99.0	PTO Plant - Customer	9,281,475 9,281,475 0 0 0 0 0	5,515,436 5,520,686	1,094,661	24,967	31,043	9,408	599,8	
2 3 Organical amization nchiese and Consents contineous Intengible Plant Intengible Plant intengible Plant exten Production older Production older Production Plant Production Plant Production Plant Mission d & Land Rights cubres & Improvements tion Equipment exe & Fictures exe & Fictures exed Conductors & Devices	99.0 20.0 99.0 99.0 99.0 99.0 99.0 99.0	PTO Plant - Customer	9,281,475 9,281,475 0 0 0 0 0	5,515,436 5,520,686	1,094,661	24,967	31,043	9,408	599,8	
3 Organia 3 Organia 4 Francis 5 Misco 9 Product 1 Steel 1 Total In 1 Total 1 T	nchises and Consents coclaneous Infamilité Plant Intangible Plant intangible Plant ent Production cleer Production cleer Production Plant Production Plant Production Plant Of A Land Rights cuclume & Improvements tion Equipment ese & Fichtures es & Fichtures es & Production	99.0 20.0 99.0 99.0 99.0 99.0 99.0 99.0	PTO Plant - Customer	9,281,475 9,281,475 0 0 0 0 0	5,515,436 5,520,686	1,094,661	24,967	31,043	9,408	599,8
4 Fran 5 Misses 6	nchises and Consents coclaneous Infamilité Plant Intangible Plant intangible Plant ent Production cleer Production cleer Production Plant Production Plant Production Plant Of A Land Rights cuclume & Improvements tion Equipment ese & Fichtures es & Fichtures es & Production	99.0 20.0 99.0 99.0 99.0 99.0 99.0 99.0	PTO Plant - Customer	9,281,475 9,281,475 0 0 0 0 0	5,515,436 5,520,686	1,094,661	24,967	31,043	9,408	509,8
e Total fe e T	Intangible Plant schon Plant em Production clear Production clear Production Plant Production Plant Production Plant mission: of & Land Rights schare & Improvements tion Equipment exe & Firstree ex & Firstree exe & Firstree	99.0 99.0 99.0 99.0 99.0 99.0 99.0	-	9,251,475 0, 0, 0, 0, 0	5,520,699	1,095,545	24,407	31,043	9,418	
7, Total it 8	iction Plant em Production clear Production Plant Production Plant Production Plant mission. of & Land Rights suchure & Improvements tion Equipment es & Fictures es & Fictures es & Fictures	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0 0	5,520,699	1,095,545	24,407	31,043	9,418	
8 Produce 9 Produce 10 Produce 10 Produce 11 Steep 12 Nucl 13 Other 14 Transen 15 Transen 16 Town 17 Transen 18 Steep 18 Steep 19 Land 10 Struct 19 Pote 10 Total P 10 Pote 10 Total P 10 Total T 10 T 10 Total T 10	iction Plant em Production clear Production Plant Production Plant Production Plant mission. of & Land Rights suchure & Improvements tion Equipment es & Fictures es & Fictures es & Fictures	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0 0 0				-	-	500,3
9 Produce 9 Produce 11 Steep 12 Mucci Steep 13 Other 14 Under Steep 15 Under Steep 15 Under Steep 16 Under Steep 17 Total Product 18 Under Steep 18 Under Steep 18 Under Steep 18 Under Steep 19 Total T	em Production clear Production plant Production Plant Production Plant mission: of & Land Rights suckines & Improvements ston Equipment were & Fintures es & Fintures es & Fintures	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0				1	-	
0 Siese Si	em Production clear Production plant Production Plant Production Plant mission: of & Land Rights suckines & Improvements ston Equipment were & Fintures es & Fintures es & Fintures	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0	- - - - 0			1	:	
1 Steel St	cleer Production per Production Plant Production Plant mission: of & Land Rights schows & Improvements tion Equipment were & Finiture es & Fixtures hashad Conductors & Devices	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0	- - - 0			1	-	
Z Mucci 3 Other 4 Other 5 Totel P 7 Tranen 9 Land 0 Shut 1 Shab 2 Totel 4 Over 5 Unde 5 Unde 7 Rose 7 Rose 7 Rose 8 Totel T 1 Obstrib.	cleer Production per Production Plant Production Plant mission: of & Land Rights schows & Improvements tion Equipment were & Finiture es & Fixtures hashad Conductors & Devices	99.0 99.0 99.0 99.0 99.0 99.0	-	0 0	0			1		
3 Other 5 Total P 6 Total P 7 Transer 8 Land 0 Struct 1 Stab 2 Total 1 Pole 9 Under 9	Production Plant Production Plant milesion: d & Land Rights suchure & Improvements ston Equipment were & Fintures es & Fintures haved Conductors & Devices	99.0 99.0 99.0 99.0	-	0	0			1		
4 Interest Interes	Production Plant mission: of & Land Rights schores & Improvements tions Equipment eres & Fintures es & Fintures es & Fintures	99.0 99.0 99.0	-	0	0			1		
6 Transmin Parismin Parismi	imisalon: od & Land Rights schure & Improvements flon Equipment sers & Fixtures es & Fixtures whead Conductors & Davices	99.0 99.0 99.0	+	0	0	0	0	0	······	
7 Transm 8 Land 9 Land 9 Land 9 Struct 1 Stab 1 Stab 2 Town 3 Pole 4 Over 5 Under 7 Rose 9 Town 1 Detrib. 2 Land 4 Struct 5 Stab 9 Store 6 Store 7 Over 6 Stab	od & Land Rights uctures & Improvements ition Equipment wers & Fixtures es & Fixtures ers & Conductors & Devices	99.0 99.0 99.0	+	0			Y	<u>-</u>	0	
	od & Land Rights uctures & Improvements ition Equipment wers & Fixtures es & Fixtures ers & Conductors & Devices	99.0 99.0 99.0	+					1	V	
Signature of the control of the cont	uctures & Improvements ition Equipment wers & Fixtures es & Fixtures erhead Conductors & Devices	99.0 99.0 99.0	+			L 1				
0 Struct 1 Stab 2 Town 3 Pole 4 Over 5 Unde 5 Unde 5 Unde 7 Rose 8 Town 1 Detrib. 2 Town 1 Detrib. 2 Stab 5 Stab 6 Stab 6 Stab 7 Power	uctures & Improvements ition Equipment wers & Fixtures es & Fixtures erhead Conductors & Devices	99.0 99.0 99.0	+				1			
1 State 2 Town 3 Poles 4 Over 5 Unde 7 Rose 9 Total To 1 Detrib 2 Under 5 State 5 State 5 State 5 State 5 Cover	iton Equipment vers & Fixtures es & Fixtures erhead Conductors & Devices	99.0 99.0	•					- 1		
2 Town 3 Pole 4 Over 5 Unde 5 Unde 7 Roac 9 Total T 1 Distrib. 1 State 9 State 1 Story 1 Pole 1 Over 1 Over	wers & Fixtures es & Fixtures enhead Conductors & Devices	99.0		0	<u>.</u>			<u>.</u>	<u> </u>	
3 Pole 4 Over 5 Unde 7 Rose 9 Total T 1 Detrib. 2 Struc 9 Struc	es & Fixtures erhead Conductors & Devices			0					·	
4 Over 5 Unds 7 Rose 8 Total T 9 Total T 1 Distrib. 2 Struc 5 State 5 Store 7 Poles	erhead Conductors & Devicee			i o						
5 Under 7 Rose 9 Total T 0 United T 1 Detribu 2 Struc 3 Land 4 Struc 5 State 8 Store 7 Poles 5 Over		99.0		ő				···		
7 Rose 8 Total T 0 Total T	derground Conduit	99.0		0	•	-				
D Total T D Total T D Distribu Z D Land 4 Struc 5 Stath 6 Store 7 Poles 8 Over	derground Conductors & Devices	99.0		0	•	-				
D Total T D Ustribu Land Struct State Store Poles Ower	ed and Trails	99.0	-	0						
1 Distribu 2 3 Land 4 Struc 5 State 9 Store 7 Poles 3 Over	T			<u> </u>						
1 Distribu 2 2 3 Land 4 Struc 5 State 9 Store 7 Poles 3 Over	Transmission Plant			0						-
2 Land 3 Land 4 Struc 5 State 9 Store 7 Poles 3 Over	w.Kam	·		.				<u>I</u>		
3 Land 4 Struc 5 Stati 9 Stors 7 Poles 3 Over		·		 						
State Store Poles Over	d & Land Rights	11.0	Disi'n Plant w/o Land - Customer	4,917,153	3,871,686	650,483	14,491	18,432		
5 State 5 Store 7 Poles 3 Over	cturee & Improvements		Distribution Customers	7,017,100	3,071,000	000,463	14,491	18,432	6,590	356,4
Poles Over	Bon Equipment		Distribution Customers	0	-					
Over	rage Battery Equipment		Distribution Customers	0	-	-				
	es, Towers & Fixtures	1.2	Distribution Customers	222,795,671	194,291,420	27,362,899	454,788	800,865	44,148	41,5
	erhead Conductors & Devices		Distribution Customers	185,907,123	162,122,358	22,832,391	379,488	501,379	36,638	34,6
	ferground Conduit lenground Conductors & Devices		Distribution Customers Distribution Customers	63,846,539	55,677,206	7,841,261	130,326	172,187	12,651	11,9
	Transformers		Distribution Customers	156,340,907 178,689,668	135,466,749	19,078,367	317,094	418,944	30,781	28,9
Servi	vices		Services	147,429,068	155,528,294 116,732,912	21,945,971	364,755 496,011	481,914	35,406	33,3
Mete			Melera	89,530,669	65,641,295	19,991,033	1,172,882	436,234 1,606,290	1,119,158	
	atlations on Customer Premises	60.0	Lighting Service Direct	0		10,001,000		1,000,290	1,119,158	
Leas	sed Customer Property	60.0	Lighting Service Direct	21,540,195		-				21,540,19
Stree	et Lighting & Signal Systems	60.0	Lighting Service Direct	59,862,083		-	- 1	- 1	-	59,862.00
	Di-Minister Di-M	ļ						I		
) IDEALD	Distribution Plant	·		1,129,858,064	889,631,918	149,487,315	3,329,836	4,235,248	1,284,576	81,909,1
	nai Plant:	<u> </u>		ļ						
		ti		·					.	····
	d & Land Rights	20 0	PTD Plant - Customer	633,389	498,720	83,790	1,867		<u></u>	
	ctures & improvements		PTD Plant - Customer	14,544,858	11,452,385	1,924,119	42,866	2,374 54,521	720 16,537	45,9
Office	ce Furniture and Equipment	20.0	PTD Plant - Customer	8,027,518	6,320,738	1,061,949	23,658	30 091	9,127	1,054.4 581,9
	neportation Equipment	20.0	PTD Plant - Customer	1,427,104	1,123,678	188,790	4,206	5,349	1,623	103,4
	res Equipment	20.0	PTD Plant - Customer	432,884	340,846	57,288	1,278	1,623	492	31,3
Tools	ls, Shop and Garage Equipment	20.0	PTD Plant - Customer	2,241,196	1,764,681	296,485	6,805	8,401	2,548	162,4
Labo	oratory Equipment	20.0	PTD Plant - Customer	107,863	84,930	14,269	318	404	123	7,8
	ver Operated Equipment nmunication Equipment		PTD Plant - Customer	703,434	553,872	93,066	2,073	2,637	600	50,9
	cellaneous Equipment	20.0	PTD Plant - Customer PTD Plant - Customer	11,796,340 67,654	9,288,247	1,560,521	34,765	44,216	13,412	855,1
Other	er Tangible Property	99.0	· · · · · · · · · · · · · · · · · · ·	67,654	53,270	8,950	190	254		4,9
Other		99.0	•	- V						
Other	er - Plant Related	99.0	•	ő						······
	er Tangiose Property er - Ptent Related er - Payroll Related						·····			·
Total G	er - Ptent Related er - Payroll Related		-	39,982,241	31,481,368	5,289,194	117,833	149,872	45,467	2,898,51
TOTAL	er - Plant Related	99.0		1,178,121,780	927,633,986					

SS COST OF SERVICE STUDY	1					<u> </u>			/*************************************
T YEAR ENDING 3/31/2011	1	<u> </u>				·	***************************************		
DCATION OF PLANT IN SERVICE								1	

Demand									
- - -									
	Allocation	Allocation	Total		Smell	Medium	Public	High LF/	Lighting
	Factor	Basis	Company	Residential	General Service	General Bervice	Schools	LTM/ICS	Bervice
1111									
Intengible Plant:									
Organization	210	PTD Plant - Demand	36,467						
Frenchises and Consents	99.0		30,407	16,200	8,627	5,471	750	5,376	
Miscellaneous Intengible Plant		PTD Plant - Demand	46,168,953	20,065,613	10,685,409	6,776,662	939,872	6,657,660	43,73
	1		40,100,500	20,000,013	10,000,400	0,770,002	939,072	0,007,000	43,73
Total Intengible Plant		i	45,205,421	20,061,613	10,694,036	6,782,133	940,631	6,663,036	43,7
						7). 92.1.99			
Production Plant									
1111	<u>-</u>							***************************************	***************************************
Steem Production		Demand - 4CP	3,140,278,598	1,383,424,285	742,385,962	472,764,759	61,969,917	479,301,521	432,16
Nuclear Production Other Production Plant		Demand - 4CP	1,509,420,732	664,963,071	356,638,641	227,241,280	29,786,745	230,383,270	207,72
Other Production Plant	3.0	Demand - 4CP	861,122,152	379,380,385	203,575,883	129,640,793	16,993,291	131,433,293	118,50
Total Production Plant						ļļ			***************************************
i i i i i i i i i i i i i i i i i i i			5,510,821,480	2,427,747,741	1,302,800,477	829,646,831	108,749,953	841,118,084	758,39
Transmission:		<u> </u>				·			
		i							
Land & Land Rights	99.0			-	•	-	•		
Structures & Improvements	99.0		0	•			•		•
Station Equipment	99.0		0	•	•		-	-	*
Towers & Fixtures	99.0		0				- 1		-
Poles & Fixtures	99.0						-		
Overhead Conductors & Devices Underground Conduit	99.0		0		<u> </u>				
Underground Conduit Underground Conductors & Device	99.0 s 99.0			······	<u> </u>	· .			
Road and Traile			0						•
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	99.0	•	0	•	·				
Total Transmission Plant		 	0						
	······································		<u>†</u>		······································				
Distribution:						·····			
						-			
Land & Land Rights	12.0	Dist'n Plant w/o Land - Demand	2,857,719	1,358,061	679,819	416,283	85,222	296,645	22.69
Structures & Improvements	2.0	Demand - NCP	20,176,567	9,588,420	4,799,774	2,939,112	601,697	2,087,363	180,20
Station Equipment Storage Battery Equipment		Demand - NCP	206,067,845	97,928,702	49,021,179	30,017,816	6,145,268	21,318,713	1,636,16
Storage Battery Equipment		Demand - NCP	0	-			1	•]	
Poles, Towers & Fixtures Overhead Conductors & Devices	2.0	Demand - NCP	145,974,577	69,370,846	34,725,679	21,264,055	4,363,192	15,101,774	1,159.03
		Demand - NCP	71,475,022	33,986,755	17,003,089	10,411,736	2,131,498	7,394,436	567,50
Underground Conduit Underground Conductors & Device	2.0	Demand - NCP	12,433,480	6,908,707	2,967,782	1,811,180	370,786	1,288,304	98,72
Line Transformers		Demand - NCP	30,251,574	14,376,321	7,196,503	4,406,734	902,150	3,129,671	240,19
Services		Demand - NCP	167,406,920	79,555,043	39,824,188	24,386,096	4,992,338	17,319,064	1,329,20
Meters		Demand - NCP		······································					······································
Installations on Customer Premise		Lighting Service Direct					***************************************		
Lessed Customer Property		Lighting Service Direct	ŏ	•		-			
Street Lighting & Signal Systems		Lighting Service Direct	0	•	-			•	•
L- _L-								1	
Total Distribution Plant			656,643,704	312,053,856	156,208,012	95,653,012	19,582,151	67,932,960	5,213,71
444									
General Plant:	-	<u> </u>				1			
Land & Land Rights		PTD Plant - Demand							***************************************
Structures & Improvements		PTD Plant - Demand	3,457,430 79,394,843	1,535,910 35,269,939	817,908	618,715	71,942	509,608	3,34
Office Furniture and Equipment	21.0	PTD Plant - Demand	79,394,843 43,819,168	19,465,992	18,782,068	11,911,545 6,574,155	1,662,041 911,788	11,702,371 6,458,709	78,88 42,43
Transportation Equipment		PTD Plant - Demand	7,790.017	3,460,595	1.842 848	1,168,730	162,094	1,148,208	42,4; 7,54
Stores Equipment		PTD Plant - Demand	2,362,961	1,049,705	658,992	354,512	49,168	348,286	2,20
Tools, Shop and Garage Equipmen		PTD Plant - Demand	12,233,835	5,434,693	2,894,101	1,835,432	254,561	1,803,201	11,84
Laboratory Equipment		PTD Plant - Demand	588,780	261,559	139,286	88,335	12,251	86,784	57
Power Operated Equipment		PTD Plant - Demand	3,839,777	1,705,762	908,358	576,079	79,898	565,962	3,71
Communication Equipment		PTD Plant - Demand	64,391,730	28,605,036	15,232,851	9,660,640	1,339,858	9,490,993	62,35
Miscellaneous Equipment		PTD Plant - Demand	369,298	164,055	87,363	55,406	7,684	64,433	36
Other Tangible Property Other - Plant Related	99.0		0				<u>.</u>	<u>.</u>	·
	99.0		0			-	<u>.</u>	- [
Other - Payroll Related	99.0		0						
Total General Plant	99.0	-		04.070					
J. Carrier Claim	99.0	ļ	218,247,836	96,953,246	51,629,873	32,743,547	4,541,283	32,168,552	211,33

400		ENERGY OST OF SERVICE STUDY			 					 	
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3 T Y	ΕĄ	AR ENDING 3/31/2011			<u> </u>						
_1_1	<u>i.</u>				<u> </u>		·				
roc	ĄŢ	ION OF PLANT IN SERVICE		·	<u> </u>					1	
-44	4.										
-44		Energy			1		L			l	
-44	Į.									1	
			i							T	
_11	L.		Allocation	Allocation	Total		Seel .	Medium	Public	High LF/	Lightleg
_LI	Ι.		Factor	Basis	Company	Residential	General Service	General Service	Schools	LTMACS	Service
Ш	1		i		i					1	
1	Inte	angible Plant:			1		•			†	
2	⊥.	<u></u>					1	····		†	······································
3		Organization	22.0	PTD Plant - Energy	0	-		•	-	-	
4		ranchises and Consents	99.0	*	0	-	-		•	•	
5		Viscellaneous Intangible Plant	22.0	PTD Plant - Energy	0	•		-		-	
6	l	<u> </u>									
7	Tot	tal Intangible Plant			0	0	0	0	0	0	
8	l									***************************************	
	Pro	duction Plant			1					†····	
0		<u> </u>						***************************************		·	***************************************
1,		Steam Production	4.0	Energy (MWh) @ Generation	. 0		-		-	-	
2		Nuclear Production	4.0	Energy (MWh) @ Generation	. 0		-	•	•	-	
3	. [0	Other Production Plant	4.0	Energy (MWh) @ Generation	0	•	-	•	-	-	
4		1					[1	
5	Tot	tal Production Plant			0	0	0	0	0	0	
6	Л.									1	
7	Tra	nemiesion:			i		Ĭ			***************************************	
8	4.	<u> </u>			1					······	
P: 1		and & Land Rights	99.0	•	. 0	•	-	•	-	<u> </u>	
0		Structures & Improvements	99.0		0	•	-		•		
1		Station Equipment	99.0		0			-	-		
2		Towers & Fixtures	99.0	_	0	-		-	-	-	
3		Poles & Fixtures	99.0	•	. 0	-			-		
4	;0	Overhead Conductors & Devices	99.0		0			-		-	
5		Inderground Conduit	99.0		0		L			•	
0		Inderground Conductors & Devices	99.0		0		I	-	-	· -	
7	_JF	Road and Trails	99.0	-	0				-		
8	l	<u> </u>								1	
9	Tot	al Transmission Plant			. 0	-				-	
0	l										
	Die.	tribution:									
2		<u> </u>									
3	įL	and & Land Rights	13.0	Dist'n Plant w/o Land - Energy	0				-		
4		Structures & Improvements	4.0	Energy (MWh) @ Generation	0	-	<u>.</u>			-	
5		Station Equipment	4.0	Energy (MWh) @ Generation	. 0	-					
6		Storage Battery Equipment		Energy (MWh) @ Generation							
7		Poles, Towers & Fixtures	4.0	Energy (MWh) @ Generation		-		-	-		
8	Ç	Overhead Conductors & Devices	4.0	Energy (MWh) @ Generation	0		•		-		
9	Ų	Inderground Conduit	4.0	Energy (MWh) @ Generation	0	-		-			
۹		Inderground Conductors & Devices	4.0	Energy (MWh) @ Generation				-	•		
1		ine Transformers	4.0	Energy (MWh) @ Generation	0			•	•	-	
2		Servicee	4.0	Energy (MWh) @ Generation	0	-	-	•		-	
3		Aeters	4.0	Energy (MWh) @ Generation		-	-	-		-	
4		nstallations on Customer Premises	60.0	Lighting Service Direct	0			-	•	<u> </u>	
5		sased Customer Property	60.0	Lighting Service Direct	0				•	1	
8	įs	Street Lighting & Signal Systems	60.0	Lighting Service Direct	0			-	•	•	
7	<u>.</u> .‡	<u> </u>		***************************************						I	
8	Tob	al Distribution Plant				0	0	0	0	0	
9	٠	1								1	
0 (بوي	neral Plant:									
1	- <u>‡</u> .	1			ļ					<u> </u>	
2		and & Land Rights	22.0	PTD Plant - Energy	0						
3	s	tructures & Improvements	22.0	PTD Plant - Energy	0						
4		Office Furniture and Equipment		PTD Plant - Energy	0				•	-	
5	4	ransportation Equipment	22.0	PTD Plant - Energy	0						
8		Noree Equipment	22.0	PTD Plant - Energy							
7	41	ools, Shop and Garage Equipment	22.0	PTO Plant - Energy	0						
8	يا:	aboratory Equipment	22.0	PTD Plant - Energy	0	-	<u> </u>		•		
91.1		ower Operated Equipment	22.0	PTD Plant - Energy	0		<u> </u>		-		
0	ļÇ	Communication Equipment	22.0	PTD Plant - Energy	0						
14.4	٠Ņ	liscellaneous Equipment		PTD Plant - Energy	0			•		-	
2	ļC	Other Tangible Property	99.0	•							
3		Other - Plant Related	99.0	•					-	L	
4	Ç	Other - Payroll Related	99.0	•	0	-		-			
5	<u>.</u> l	<u> </u>			i					I	
6 1	Tot	al General Plant	99.0		0		-	-	-	-	
7	I	1			1		I			i	
a: i:	TO	TAL PLANT IN SERVICE - ENERGY	1		0	0	0	0	0	0	

WESTAR ENERGY		!		1			ı	
CLASS COST OF SERVICE STUDY			i	1			······································	
TEST YEAR ENDING 3/31/2011							Ī	
ALLOCATION OF PLANT IN SERVICE				ļ				
LIVERION OF FLANT IN SERVICE				ļ				
Total Plant in Service				†				
								
		Total		Smell	Medium	Public	High LF/	Lighting
		Company	Residential	General Service	General Service	Schools	LTMACS	Service
1 Intangible Plant:								
2				†		••••••		
3 Organization		43,148	21,460	9,511	5,491	784	5,383	520
4 Franchises and Consents			9	0	0	0	0	
5 Miscellaneous Intengible Plant 6		53,443,748	26,581,062	11,780,089	6,801,049	970,890	6,667,068	643,620
7 Total Intangible Plant		53,486,896	26,602,512	11,789,580	6,806,539	971,674	6,672,450	644,140
8 1 1				1			0,0/2,700	
9 Production Plant								
10 Steam Production		3,140,278,598	4 200 404 207	740 000 000				
12 Nuclear Production		1,509,420,732	1,383,424,285 664,963,071	742,385,952 355,838,641	472,764,750 227,241,280	61,969,917 29,786,745	479,301,621 230,383,270	432,162 207,725
13 Other Production Plant		861,122,152	379,380,385	203,575,883	129,640,793	16,993,291	131,433,293	207,726 118,507
14								
15 Total Production Plant		5,510,821,480	2,427,747,741	1,302,800,477	829,646,831	108,749,953	841,118,084	758,394
17 Transmission:		***************************************		 				
18			 	ł				
19 Land & Land Rights		0	0	0	0	0	0	
20 Structures & Improvements				. 0	0	0	0	
21 Station Equipment 22 Towers & Fixtures		0	0	0	0	0	0	
23 Poles & Fixtures		0	0	0	0	0	0	<u>_</u>
24 Overhead Conductors & Devices			ő	0	0	0	0	
25 Underground Conduit		0	ō	Ŏ	0	0	0	
26 Underground Conductors & Devices			0	0	0	0	o į	
27 Road and Trails 28		0	0	0	0	0	0 [0
20 Total Ympamiasian Diant		0		0			<u>.</u>	
30 I		У	ļ	ļ	0.	0	0	0
31 Distribution:							-	***************************************
32								
33 Land & Land Rights 34 Structures & Improvements		7,774,872	5,229,747	1,330,302	430,774	103,654	301,235	379,180
OE: District Francis		20,176,567 206,067,846	9,588,420	4,799,774	2,939,112	601,697	2,087,363	160,201
30 Storage Battery Equipment		20007,645	97,928,702 0	49,021,179	30,017,816	6,145,268 0	21,318,713	1,636,167
37 Poles, Towers & Fixtures		368,770,248	263,662,267	62.088.578	21,718,843	4,954,057	15,145,922	1,200,581
38 Overhead Conductors & Devices		257,382,145	195,089,111	39,835,480	10,791,224	2,632.877	7,431,274	602,179
39 Underground Conduit 40 Underground Conductors & Devices		76,279,019	61,585,913	10,799,044	1,941,508	542,973	1,298,955	110,628
41 Line Transformers		185,592,481 346,096,588	149,843,070 235,384,337	26,274,870	4,723,828	1,321,004	3,160,453	269,167
42 Services		147,429,086	116,732,912	61,770,159 29,764,909	24,750,851 496,011	5,474,253 435,234	17,354,462	1,362,527 0
43 Meters		89,530,659	65,641,295	19,991,033	1,172,882	1,606,290	1,119,158	0
44 Installations on Customer Premises			0	0	0	0	0	0
45 Leased Customer Property 46 Street Lighting & Signal Systems		21,540,196	0	0	0	0	0	21,540,195
46 Street Lighting & Signal Systems 47		59,862,083	0	0	0	0	<u>Q.</u> į.	59,862,083
48 Total Distribution Plant	•	1,786,501,768	1,201,685,774	306,675,327	98,982,848	23,517,397	69,217,535	87,122,887
49		7. 35,001,700						01,122,007
50 General Plant:								
51 Land & Land Rights							I	
53 Structures & Improvements		4,090,619 93,939,701	2,034,630 46,722,324	901,698	520,582 11,954,410	74,316 1,706,562	510,327	49,266
54 Office Furniture and Equipment		93,939,701 51,848,687	25,786,730	11,428,045	5,597,813	1,708,562 941,877	11,718,907 6,467,835	1,131,311 624,387
55 Transportation Equipment		9,217,121	4,584,274	2,031,638	1,172,938	167,443	1,149,829	111,001
56 Stores Equipment		2,795,836	1,390,551	616,258	355,787	60,791	348,778	33,670
57 Tools, Shop and Garage Equipment 58 Laboratory Equipment		14,475,031	7,199,374	3,190,588	1,842,038	262,962	1,805,749	174,322
59 Power Operated Equipment		698,649 4,543,210	346,489 2,259,634	153,555 1,001,414	88,853 578,152	12,656 82,535	86,906	8,390
60 Communication Equipment	1	76,188,070	37,893,283	16,793,372	9,695,405	1,384,076	566,762 9,504,405	54,714 917,529
61 Miscellaneous Equipment		436,953	217,325	96,313	55,605	7,938	64,510	5,282
62 Other Tangible Property			0	0	0	0	0	0,10
63 Other - Plant Related 64 Other - Payroll Related		0	0	0	0	0	0	
65 Uther - Payroll Hetated		0	0	0	0	0	0	0
56 Total General Plant		258,230,076	128,434,614	56,919,067	32,861,380	4,691,155	32,214.009	3,109,851
67						7,001,100	46,6,17,000	J, 108.80 I
66 TOTAL PLANT IN SERVICE		7,609,040,220	3,784,470,641	1,677,184,451	968,297,599	138,230,179	949,222,079	91,635,272

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ASS	COST OF SERVICE STUDY	7				***************************************	 	·		
	EAR ENDING 3/31/2011	1	İ	†····						
		-	•		***************************************		 			
LOC	ATION OF RESERVE FOR DEPRE	CIATION				***************************************	İ			
41.		1					!	······		
	Customer									
						~~~	I			
		Allocation					<b>!</b>			
+++		Factor	Altocation	Total		Beneli	Medium	Public	High LF/	Lighting
77				Company	reelgendal	General Service	General Service	Bchoole	LTM/ICS	Service
1 km	tangible Plant:	1				•••••••••••				
2			i .				<del> </del>	·		
	Organization	99.0		0						
	Franchises and Consents Miscellaneous Intangible Plant	99.0	PTD Plant - Customer	3,636,380	2,783,701				•	
6			FIDFER - COMMIN	3,036,380	2,783,701	467,600	10,419	13,252	4,019	250,2
7 Tc	otel Intangible Plant	T		3,535,380	2,783,701	457,590	10,419	13,252	4,019	256,2
8	<u> </u>						1			
9 Pr	reduction Plant	·					<u> </u>			
	Steem Production	900		0			ļ	ļ		
	Turbine Production	99.0		0			<u> </u>			
3	Other Production Plent	99.0		ő	•		†	<del></del>	<del></del>	
4	1	I	į				1	i		
6 To	otal Production Plant	. <b></b>		0	Q	. 0	0	0	0	
6 7 Tr	anemission:	· <del> </del>						ļ		
8		<b>†</b>					ļ	ļ		
9	Lend & Land Rights	99.0	•	0			ł			
0	Structures & Improvements	99.0		ő			<del> </del>	<b>-</b>		
	Station Equipment	99.0		0		-		-	-	
2	Towers & Fixtures Poles & Fixtures	90.0		0	· · · · · · · · · · · · · · · · · · ·		L			
	Overhead Conductors & Devices	99.0		0	<del>-</del>		<u> </u>			
	Underground Conduit	99.0			······	<u>-</u>				
6	Underground Conductors & Devices	99.0		0	•	•				
7	Road and Trails	1 99.0		O O	-	-		-	-	
0 To	tal Transmission Plant	<b></b>								
0	Xei Transmesson Plant	<b>.</b>		0	0	0	0	0	0	
1 D	etribution:	·!····			······································			ļ		
2		***************************************								
	Lend & Lend Rights		Diet'n Plant wio Land - Customer	40,921	32,220	5,413	121	153	47	2,9
	Structures & Improvements		Distribution Customers	0					- 1	+
5	Station Equipment Storage Battery Equipment	1.2		0		······································	<u> </u>	•		
	Poles, Towers & Fixtures	1.2	Distribution Customers	78.875.100	68,783,960	9,587,142	161,006	212,721	15,629	14.7
8 .	Overhead Conductors & Devices	1.2	Distribution Customers	60,944,893	53,147,888	7.485.015	124,405	184,364	12,075	11,3
0	Underground Conduit		Distribution Customers	17,464,120	15,229,778	2,144,875	35,549	47,100	3,461	3,2
0 1	Underground Conductors & Devices Line Transformers		Distribution Customers	38,740,301	33,783,907	4,757,933	79,080	104,480	7,877	7,2
	Services		Distribution Customers Services	78,247,908 70,218,980	68,236,949 66,597,111	9,610,104	150,726	211,029	15,505	14,5
3 (	Meters		Metera	31,701,668	23,242,748	14,176,319 7,078,571	238,238 415,303	207,292 568,767	398,280	
4	Installations on Customer Premises	60.0	Lighting Service Direct	(204,265)		1,019.911.	719,50	500,707		(204,2
5   1	Leased Customer Property		Lighting Service Direct	6,506,483			•		•	6,606,4
6 7 i	Street Lighting & Signel Systems PCB ARO		Lighting Service Direct	24,771,691						24,771.0
	r Co ANU	11.0	Dist'n Plant w/o Land - Customer	0			ļ		<u>-</u> - L.	
	tel Distribution Plant	†=====		407,405,848	318,054,340	54,945,373	1,211,527	1,615,908	450,674	************
0				70/11/09/01/9			1,4,11,927	1,010,900	100,0/1	31,228,0
	eneral Plant:									
2 4	Land & Land Rights									
	Land & Land Rights Structures & Improvements	20.0	PTD Plant - Customer PTD Plant - Customer	4	3	1	. 0	0	0	
	Office Furniture and Equipment		PTD Plant - Customer PTD Plant - Customer	5,187,171 7.050.410	4,084,294 5,561,379	686,203 932,689	15,287	19,444	5,897	376,0
	Transportation Equipment	20.0	PTD Plant - Customer	1,273,160	1,002,405	932,689 168,425	20,778 3,752	26,428 4,772	8,016 1,448	511,1 92,2
7	Stores Equipment	20.0	PTD Plant - Customer	42,875	33,750	5,872	126	101	1,110	3,1
B	Tools, Shop and Garage Equipment	20.0	PTD Plant - Customer	600,366	472,718	79,421	1,759	2,250	683	43.5
	Laboratory Equipment		PTD Plant - Customer	(238,998)	(188,183)	(31,517)	(704)	(898)	(272)	(17,3
	Power Operated Equipment Communication Equipment		PTD Plant - Customer PTD Plant - Customer	505,473	398,002	808,00	1,490	1,805	575	36,8
2 1	Miscelleneous Equipment		PTD Plent - Customer PTD Plent - Customer	7,480,233 45,545	5,896,901 35,852	990,740 6,025	22,072	28,073	8,515	642,9
3 (	Other Tangible Property	99.0	•	40,340		9,025	134	171	62	3,3
• .	Other - Plant Related	99.0	+	Ö	*			-		
	Other - Payroll Related	90.0	•	Ö			•	-		
To	tel General Plant									
1 10	Control Mari	<b></b>		21,956,240	17,287,200	2,904,427	64,706	62,290	24,962	1,591,5
	PRECIATION RESERVE - CUSTOMER									

ASS COST OF SERVICE STUDY	I				!	1	·····		
T YEAR ENDING 3/31/2011	T				<del>†</del>				
LUL	Ĭ				1				
OCATION OF RESERVE FOR DEPRE	CIATION			·····					
Demand	ļ				ļ				***************************************
Demand	. <del>ļ</del>		ļ				j		
	·				ļ	ļ			
<u> </u>	Allocation	Allocation	Total		Amel	Medium	Public	High LF/	
	Fector	Basie	Company	Residential	General Bervice	General Service	Schools	LTM/CS	Lighting
	1							LIENS	
Intengible Plant:					``````				
Orosoization									······
Organization Franchises and Consents	99.0		<u> </u>		ļ				
Miscellansous Intengible Plant		PTO Plant - Demand	19,298,298	8,572,971	4,585,308	2,895,308	401,557	2,844,465	18,
	1				7,000,000		1		!!?/
Total Intangible Plant	1		19,298,296	8,572,971	4,565,308	2,895,308	401,557	2.844,465	18,
Production Plant	ļ				I	<b></b>			
Production Plant	<del> </del>					ļ			
Steem Production	3.0	Demand - 4CP	1,132,897,538	499.088.873	267,825,693	170,558,230	22,356,479	172,914,455	155.
Turbine Production	3.0	Demand - 4CP	720,691,364	317,494,740	170,376,968	108,499,125	14,222,045	109,999,308	90,
Other Production Plent	3,0	Demand - 4CP	213,880,248	94,223,200	50,502,931	32,199,388	4,220,690	32,644,596	29
	ļ								
Total Production Plant			2,087,469,248	910,808,822	488,785,592	311,264,741	40,790,214	315,558,357	284,
Transmission:	<del> </del>					<b></b>			
	<b>†</b>				<del></del>				·····
Land & Land Rights	0.00	•	0	······································	ļ				
Structures & Improvements	99.0		0	•		-			
Station Equipment	DO.D		0			1	•	-	***************************************
Towers & fixtures	99.0		0						
Poles & Fixtures Overhead Conductors & Devices	99.0		0		<b></b>				
Underground Conduit	90.0		0	·	ļ <u>.</u>				
Underground Conductors & Devices	99.0		9	······································	•				
Roed and Trails	99.0		0	•	-	•			***************************************
	I				•				
Total Transmission Plant	ļ		0	0		0	0	0	
Distribution:					ļ	<b></b>	i		
i i i	÷	·····			<u></u>	ļ			
Land & Lend Rights	12.0	Dier'n Plant w/o Land - Demand	23,782	11,302	5,867	3,454	700	2,480	
Structures & Improvements	2.0	Demand - NCP	6,180,009	2,939,778	1,471,505	901,122	184,478	639,979	40,
Station Equipment	2.0	Demand - NCP	73,039,598	34,710,281	17,375,283	10,539,647	2,178,156	7,558,290	579.
Storage Bettery Equipment		Demand - NCP	0			i - I	- 1	- 1	**************
Poles, Towers & Fixtures Overhead Conductors & Devices	2.0	Demand - NCP Demand - NCP	51,678,605	24,558,993	12,293,748	7,526,001	1,541,138	5,348,401	410,
Underground Conduit		Demand - NCP	23,431,257 3,401,017	11,135,132 1,616,250	5,674,027 809,083	3,413,221 496,425	698,767 101,424	2,424,077	185,
Underground Conductors & Devices	2.0	Demand - NCP	7,544,408	3,585,295	1,794,728	1,098,091	224,986	361,852 780,506	50.
Line Transformers	2.0	Demand - NCP	73,307,210	34,837,468	17,438,945	10,878,630	2,186,137	7,583,985	582,
Services		Demand - NCP	0	•	•	· ·			
Melers	2.0	Demend - NCP	0			- 1			
Installations on Customer Premises Leased Customer Property	60.0	Lighting Service Direct Lighting Service Direct	0	<u>.</u>	·	•			
Street Lighting & Signal Systems		Lighting Service Direct	0	······································	<b></b>	ļ			
PCB ARO	12.0	Dist'n Plant w/o Land - Demand	ő						*************
					†	<del>-</del>			
Total Distribution Plant			238,611,943	113,394,488	56,763,047	34,758,501	7,115,784	24,685,557	1,894
	ļ				[				***************************************
General Plant:	ļ								
Land & Land Rights	21.0	PTD Plant - Demend			ļ <u>-</u>	<b> </b>			
Structuree & Improvements	21.0	PTD Plant - Demend	21, 28,314,792	12,578,411	5,006,208	4,248,046	589,172	4,173,447	27
Office Furniture and Equipment		PTD Plant - Demend	38,485,505	17.098.594	9.104.337	5,773,949	800.803	5,872,566	37
Transportation Equipment	21.0	PTD Plent - Demand	8,949,898	3,057,297	1,644,058	1,042,668	144,609	1,024,348	6
Storee Equipment	21.0	PTO Plant - Demand	234,040	103,969	55,366	35,113	4,870	34,496	
Toole, Shop and Garege Equipment		PTD Plant - Demand	3,277,166	1,465,831	775,264	491,671	68,191	483,037	3
Leboratory Equipment Power Operated Equipment		PTD Plant - Demand PTD Plant - Demand	(1,304,598)	(579,648)		(195,728)	(27,140)	(192,291)	(1)
Communication Equipment		PTO Plant - Demand	2,759,187 40,880,875	1,225,727	9,670,998	413,950	57,413 850,646	406,680	2
Miscellaneous Equipment		PTD Plant - Demand	248,614	110,443	9,870,998 58,814	6,133,326 37,299	5,173	6,025,620 36,644	30,
Other Tangible Property	99.0		0		94,019	31,200			
Other - Plant Related	99.0	•	0			- 1			
Other - Payroll Related	99.0	-	0	······································					
Total General Plant	ļ								
Total General Plant	<b></b>		119,845,301	53,239,432	26,351,244	17,980,294	2,493,731	17,664,550	110,
DEPRECIATION RESERVE - DEMAND									

ASS COST OF SERVICE STUDY		[	7			†	·	·····	***************************************
ST YEAR ENDING 3/31/2011	+		·	!	<del> </del>	<b> </b>		ļ	
III	1	ţ	·		<b>†</b>		ļ	<u> </u>	
LOCATION OF RESERVE FOR DEPRE	CIATION					<u> </u>			
								i	
Energy			.i						
+++	· <del>}</del>					ļ		ļ	
†††	Allocation	Allocation	Total		Small	Medium	Publiq	High LF/	
TI I	Factor	Besis	Сопрелу	Residential	General Service	General Bervice	Schools	LTM/CS	Lighting
<u> </u>					<u> </u>	<u>                                     </u>			
Intengible Plant:									
Organization	99.0						ļ		
Franchises and Consents	99.0	-	0		<del></del>			<del> </del>	
Miscellaneous Intangible Plant	22.0	PTD Plant - Energy			T	*			
Total Intangible Plant	·								
ION HAIROUF FAIR	••••		0	0	0	0	0	99	
Production Plant			-	<b>!</b>	<del> </del>				
	1				t	İ			
Steem Production Turbine Production		Energy (MWh) @ Generation	0					-	
: Other Production Plant	4,0	Energy (MWh) @ Generation Energy (MWh) @ Generation	0			•	<del>-</del>		
111	1 7,4		1		<del> </del>	ļ	•	<u>-</u>	
Total Production Plant	1		0	0	. 0	0	0	0	
[ ] ] ]			ļ		Ī				
Transmission:	+		ļ		<b> </b>	ļ			
Land & Land Rights	99.0	-	0			<del> </del>			
Structures & Improvements	99.0		0	-	!	•	-	· · · · · · · · · · · · · · · · · · ·	
Station Equipment Towers & Fixtures	99.0		0						
Poles & Fotures	99.0		0	· · · · · · · · · · · · · · · · · · ·	ļ	· · · · · · · · · · · · · · · · · · ·	·		
Overhead Conductors & Devices	90.0				<del> </del>	ļ <u>-</u>			
Underground Conduit	90.0		0	•			•		
Underground Conductors & Devices	90.0		0						
Road and Trails	PG.0		0			ļ			
Total Transmission Plant			0	0	0	0	0	0	
1111	1			X.	i	······································	У	Y	······································
Distribution:									
Land & Land Rights	130	Dist'n Plant w/o Land - Energy	0		ļ				
Structures & Improvements		Energy (MWh) @ Generation	0		·····				
Station Equipment	4.0	Energy (MWh) @ Generation	0		•	-			***************************************
Storage Bettery Equipment Poles, Towers & Factures	4.0	Energy (MWh) @ Generation	0						
Poles, Towers & Fixtures Overhead Conductors & Devices	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	0	······································					
Underground Conduit	40	Energy (MWh) @ Generation	0					<u>.</u>	
Underground Conductors & Devices		Energy (MWh) @ Generation	Ö	•					
Line Transformers	1 4.0	Energy (MWh) @ Generation	0						
Services Meters	4.0	Energy (MWh) @ Generation	9						
Meters Installations on Customer Premises	#.U	Energy (MWh) @ Generation Lighting Service Direct	8					·	
Leased Customer Property	60.0	Lighting Service Direct	1 0				<u>-</u>		
Street Lighting & Signal Systems	60.0		0						
PCB ARO	13.0	Diet'n Plant w/o Land - Energy	0						
Total Distribution Plant	1		. 0	0	0	0	0	0	
			t	······································		v	0	0	
General Plant:	ļ								
Land & Land Rights	+	STD Phot F		······································					
Structures & Improvements	22.0	PTD Plant - Energy PTD Plant - Energy	0						
Office Furniture and Equipment	22.0	PTD Plant - Energy	0					•	
Transportation Equipment	22.0	PTD Plant - Energy	0	•			•		
Storee Equipment Tools, Shop and Garage Equipment	22.0	PTD Plant - Energy	0						
Laboratory Equipment	22.0	PTD Plant - Energy PTD Plant - Energy	0				•		
Power Operated Equipment	22.0	PTD Plant - Energy	0						
Communication Equipment	22.0	PTD Plant - Energy	0	•					
Miscellaneous Equipment	22.0	PTD Plant - Energy	0				***************************************	-	
Other Tengible Property Other - Plant Related	99.0	*	2					-	
Other - Payroll Related	99.0	•	0		·				
					·			•	······
Total General Plant		***************************************		0	0	0	0	0	***************************************
DEPRECIATION RESERVE - CUSTOMER	4		0	0	0	0			***************************************

	COST OF SERVICE STUDY	†····	ļ				<del> </del>			
	EAR ENDING 3/31/2011	ł	·			<del> </del>	ļ			
TT		<b>!</b>				<b> </b>	ļ		ļ	
inc	ATION OF RESERVE FOR DEPREC	IATION	·			ļ	<u> </u>			
777	THE TOTAL PROPERTY OF THE TANKE	, A.ION				<b></b>	ļ			
++-	Total Reserve for Depreciation	ļ				ļ	<del> </del>			
11		•				<del> </del>				
1				•			<del> </del>			
11	•	<u> </u>		Total		Small	Medium			
11				Company	- Desidential			Public	High LF/	Lighting
11			·	Company		General Service	General Service	Schools	LTM/ICS	Service
t in	tangible Ptent;		1			ļ	<del> </del>	······		
2	i i			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<del> </del>	<del> </del>			
3	Organization			0	0	0	- 0		0	
	Franchises and Consents			0	o o	0	0	0		
6	Miscelleneous Intengible Plant			22,833,676	11,356,673	5,032,998	2,905,727	414,810	2,848,484	274,9
								XT.1.T.		
	otal Intengible Plant	ļ		22,833,876	11,356,673	5,032,998	2,906,727	414,810	2,848,484	274,9
	LI.						L			
	roduction Plant					<u> </u>				***************************************
0	Steam Production					<b></b>				
	Turbine Production		·	1,132,697,638	499,088,873	267,825,693		22,358,479	172,914,455	155,9
3	Other Production Plent			720,891,364 213,880,248	317,494,740	170,376,968	108,499,125	14,222,045	100,000,306	99,1
	11			£13,860,246	94,223,209	50,582,931	32,199,388	4,220,660	32,644,598	29,4
	otal Production Plant			2,067,469,248	910,806,822	488,785,592	311,254,741	40,799,214		
5	I I		•	A.VV.1.TVT.4.49			311,454,/41	40,744,214	315,558,367	284,5
	ransmission:					†	<del> </del>			
8	I i				***************************************	<b>†</b>	†···-			
	Land & Land Rights			0	0	0	0	0	0	
	Structures & Improvements			0	0		0	0	0	
1	Station Equipment			Ö	0	Ö		Ö	0	
2	Towers & Fixtures			0	0	0		0	0 †-	
	Poles & Fixtures			0	0	0		0	0	
	Overhead Conductors & Devices	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		0	0	0		0	o :	
5	Underground Conduit			0	0	0	0	0	0	
	Underground Conductors & Devices			0	0	. 0	0	0	0	
	Road and Trails	<b></b>		0	0		0	0	0	
0	Li		ļ			I				
0 T	otal Transmission Plant		•		0		0	0	0	***************************************
0	I. I		i			L.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
1 D	etribution:									
	Land & Land Rights		ļ				<u> </u>			***************************************
	Structures & Improvements			64,703	43,522	11,071	3,585	863	2,507	3,1
	Station Equipment			6,185,059	2,939,778	1,471,595	901,122	184,478	639,979	40,1
	Storage Battery Equipment		·	73,039,595	34,710,261	17,375,283	10,639,647	2,178,150	7,558,299	570,0
	Poles, Towers & Firtures			130,553,774	93,342,953	21,960,890	7.589.007	1.753.850	0	
	Overhead Conductors & Devices		<u> </u>	84,378,150	84,282,797	13,059,043			5,382,030	425,0
	Underground Conduit		***************************************	20,865,137	15,846,028	2,963,938	3,537,627 531,074	863,121 148 523	2,436,163	197,4
	Underground Conductors & Devices			45,284,709	37,369,202	6,552,082	1,178,070	329,466	356,312 788,182	30,2
	Line Transformers			151,555,110	103,074,407	27,049,049	10,838,356	2,397,108	7,599,490	67,1
2	Services			70,216,960	55,597,111	14,176,319	236,238	207,292	(,044,440)	698,8
3	Meters			31,701,068	23,242,748	7,078,571	415,303	588,787	396,280	
	Installations on Customer Premises			(204,265)	0	0	7.7,20	00	340,280	(204,2
5	Leased Customer Property			8,606,483	0		0	0		6,606,4
	Street Lighting & Signal Systems			24,771,591	0	0	Ö	0	0	24,771,8
7	PCB ARO			0	Ō	0	ŏ	0	ă !	
						Ĭ				***************************************
	otal Distribution Plant		<u> </u>	548,017,791	431,448,828	111,708,419	35,970,029	8,631,691	25,136,231	33,122,6
	LI			1					······································	
	eneral Plant:		į <u>i</u>		0	0	0	0	0	
		·			0	0	. 0	0	0	
	Land 5 Land Rights			25	12		3	0	3	
	Structures & Improvements			33,501,963	18,662,705	7,384,502	4,263,333	808,616	4,179,345	403,4
	Office Furniture and Equipment		ļ	45,535,915	22,647,973	10,037,025	5,794,728	827,231	5,680,671	548,3
	Transportation Equipment			8,222,850	4,089,783	1,812,482	1,046,410	140,381	1,025,795	90,
	Storee Equipment			270,915	137,728	61,038	35,239	5,031	34,646	3,3
	Tools, Shop and Garage Equipment Laboratory Equipment			3,877,531	1,928,548	854,685	403,440	70,441	483,719	40,6
	Power Operated Equipment			(1,543,506)	(707,731)	[340,230]	(198,432)	[28,042]	(192,562)	(18,5
	Communication Equipment			3,284,661	1,823,728	719,506	415,448	59,308	407,264	39,3
+	Miscellaneous Equipment		·····	48,370,108	24,057,801	10,661,738	6,155,397	878,719	6,034,136	582,5
	Other Tangible Property		·	294,160	148,305	64,830	37,434	5,344	36,696	3,5
	Other - Plant Related				<u>0</u>	<u></u> 0.	0	0		
	Other - Peyroll Related			<u>0</u> ;	<u>Q</u> .	<u>2</u>	0	<u>0</u>	0	
11					Q	0	9	0	0‡	
	otal General Plant			141,800,541	70 500	57 055 2-2	<b></b>			
Ш	1			191,000,041	70,526,633	31,255,672	18,044,999	2,576,030	17,889,511	1,707,6
	OTAL DEPRECIATION RESERVE		I	2,878,121,258	1,424,138,955	ī				



ESTAR ENERGY									
ASS COST OF SERVICE STUDY									
ST YEAR ENDING 3/31/2011									
LOCATION OF OTHER RATE BASE									
									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Customer	***************************************			***************************************	***************************************				***************************************
				*					
	Allocation	Allocation	Total		Small	Medium	Public	High LF/	Lighting
	Factor	Basis	Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
1 Rate Base Additions:									***************************************
2									
3 Construction Work in Progress:					*				
4 Production	99.0				***************************************				
5 Transmission	99.0		0					-	
6 Distribution	99.0		0		-	-		<u> </u>	
7 General	99.0		0		_	-	-		
8 Total Construction Work in Progress	99.0		0	-	······································	-	•	- [	
9 Materials & Supplies		PTD Plant - Customer	0			-	•	-	
0 Prepayments			16,558,652	13,038,014	2,190,521	48,800	62,070	18,826	1,200,4
1 Regulatory Assets		Net Plant - Customer  Net Plant - Customer	1,533,887	1,213,378	200,754	4,498	5,773	1,770	107,7
2 Fuel Stock	99.0		2,351,747	1,860,344	307,795	6,897	8,851	2,713	165,1
3 Cash Working Capital	99.0		0		-				
4	99.0	-	0	-	-		•	- !	
5 Total Rate Base Additions				40 444 700					
6			20,444,286	16,111,736	2,699,070	60,195	76,694	23,309	1,473,28
7 Rate Base Deductions:									
8									
9 Deferred ITC	47.0	Net Plant - Customer	(222,129)	(175,715)	/00 070	(004)	(000)		
0 Accumulated DIT		Net Plant - Customer	135.266.994	107,002,640	(29,072) 17,703,649	(651) 396,680	(836)	(256)	(15,59
Accumulated Provisions for Depreciation		Net Plant - Customer	1,141,915	903.310	17,703,649	3,349	509,086	156,062	9,498,8
2 Customer Advances		Dist'n Plant w/o Land - Customer	4,606,588	3,627,152	609,399	13,576	4,298 17,268	1,317 5.237	80,18
3 Customer Deposits		Customers	23,321,523	20.337.436	2,864,209	47,605	62.896	5,237	333,9
4 Accrued Vacation		Payroll - Customer	4,172,930	3,430,922	2,864,209 505,159	9,004			4,34
5 Vulcan Capacity	99.0		4,172,930	3,430,922	505,159		125,338	27,182	75,32
6 I	33.V								
7 Total Rate Base Deductions			168.287.821	135,125,745	21,802,797	469.562	718.049	194,572	9,977,09
8			100,207,021	133,125,745	21,802,797	469,362	7 18,049	194,572	9,977,09
9 NET OTHER RATE BASE - CUSTOMER			+	(119,014,009)	(19,103,727)	(409,366)	(641,355)	(171,263)	(8,503,81



WESTAR ENERGY	1 1	·			[	1	1	1	
CLASS COST OF SERVICE STUDY									
TEST YEAR ENDING 3/31/2011									
I I I I I I I I I I I I I I I I I I I		***************************************							
ALLOCATION OF OTHER RATE BASE									
			-				······································		
Demand									
						·			
	Allocation	Allocation	Total		Small	Medium	Public	High LF/	Lighting
	Factor	Basis	Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
1 Rate Base Additions:									
2									
3 Construction Work in Progress:			***************************************			i	·		
4 Production	99.0	•	0	-	•	-	-	-	
5 Transmission	99.0	-	0	-	- 1	-	•	-	-
6 Distribution	99.0	•	0	-	•	-	- 1	-	•
7 General	99.0	•	0	-	-	-	•	- 1	•
8 Total Construction Work in Progress	99.0	•	0	-	- 1	- 1	-	- 1	•
9 Materials & Supplies	21.0	PTD Plant - Demand	90,387,381	40,153,204	21,382,521	13,560,746	1,880,773	13,322,612	87,524
10 Prepayments	18.0 (	Net Plant - Demand	8,203,698	3,644,860	1,940,732	1,230,725	170,845	1,208,481	8,055
11 Regulatory Assets	18.0 [	Net Plant - Demand	12,577,862	5,588,279	2,975,519	1,886,940	261,939	1,852,836	12,350
12 Fuel Stock	99.0		0	-	-	•	- [	-	-
13 Cash Working Capital	99.0	•	0	•	-	-	•	•	-
14									
15 Total Rate Base Additions			111,168,941	49,386,344	26,298,772	16,678,411	2,313,558	16,383,928	107,929
16									
17 Rate Base Deductions:									
18									
19 Deferred ITC		Net Plant - Demand	(1,188,015)	(527,829)	(281,046)	(178,227)	(24,741)	(175,006)	(1,166)
20 Accumulated DIT		Net Plant - Demand	723,449,394	321,424,800	171,144,909	108,532,408	15,066,135	106,570,817	710,326
21 Accumulated Provisions for Depreciation		Net Plant - Demand	6,107,314	2,713,448	1,444,795	916,224	127,187	899,664	5,997
22 Customer Advances		Dist'n Plant w/o Land - Demand	2,677,227	1,272,287	636,882	389,991	79,839	276,972	21,257
23 Customer Deposits	99.0		0	-				-	-
24 Accrued Vacation		Payrolf - Demand	7,045,042	3,115,111	1,665,199	1,060,434	148,681	1,043,893	11,723
25 Vulcan Capacity	99.0 -		0	•	-	-		-	
26									
27 Total Rate Base Deductions			738,090,962	327,997,816	174,610,738	110,720,830	15,397,102	108,616,340	748,136
28			4000 000 000	(070 044 (75)	(440.044.65=	(01.040.4:5:	(40.000.0:::)	(00.000.4/5	/0.40.00=
29 NET OTHER RATE BASE - DEMAND	I		(626,922,021)	(278,611,473)	(148,311,967)	(94,042,419)	(13,083,544)	(92,232,412)	(640,207)



LASS COST OF SERVICE STUDY							<del>-</del>		······
EST YEAR ENDING 3/31/2011									
LLOCATION OF OTHER RATE BASE				_					
						***************************************	····		
Energy									
				···········					
		······································		***************************************					
	Allocation	Allocation	Total	***************************************	Small	Medium	Public	High LFI	Lighting
	Factor	Basis	Company	Residential	General Service	General Service	Schools	LTM/ICS	
			Company	Nestoriusi	Cellerat Service	General Service	SCHOOIS	LIMICS	Service
1 Rate Base Additions:					***************************************				
2									
3 Construction Work in Progress:									
4 Production	99.0 -		<del></del>	······					
5 Transmission	99.0 -		0	-	· · · · · · · · · · · · · · · · · · ·				
6 Distribution	99.0 -			-			-	•	
7 General	99.0 -		0		-		•	•	***************************************
8 Total Construction Work in Progress	99.0 -		0			-		•	
9 Materials & Supplies	99.0 -		0	· · · · · · · · · · · · · · · · · · ·	-	-		-	
10 Prepayments	99.0 -		0			•		-	
11 Regulatory Assets	99.0 -			•	•	•	-	-	
12 Fuel Stock			0 400 040 400					•	
13 Cash Working Capital	99.0 -	rgy (MWh) @ Generation	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,4
14	99.0 -		U				-		
15 Total Rate Base Additions		***************************************	400 040 400						
16 I I I I I I I I I I I I I I I I I I I		······································	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,4
17 Rate Base Deductions:									·
18   Rate base Deductions:									
19 Deferred ITC	99.0 -					<u>-</u>			
20 Accumulated DIT	99.0 -		0					-	
21 Accumulated Dry 21 Accumulated Provisions for Depreciation	99.0 -		0		-			-	
22 Customer Advances	99.0 -			-	-			-	
23 Customer Deposits	99.0 -		0			-		-	
24 Accrued Vacation			0						
		oll - Energy	678,254	230,219	126,356	138,500	20,923	156,531	5,7
25 Vulcan Capacity 26 Vulcan Capacity	99.0 -		0	-					
27 Total Rate Base Deductions									***************************************
27 Total Rate Base Deductions 28			678,254	230,219	126,356	138,500	20,923	156,531	5,7
28         29   NET OTHER RATE BASE - ENERGY			135,635,237	46,038,495	25,268,306	27,696,900	4,184,102	31,302,662	1,144,7



has Data Dana Allagation	

ESTAR ENERGY			1				
ASS COST OF SERVICE STUDY	***************************************						
EST YEAR ENDING 3/31/2011						-	
			<u> </u>	***************************************			
LLOCATION OF OTHER RATE BASE							***************************************
Total Other Rate Base							······
		······································					·····
	Total		Small	Medium	Public	High LF/	Lighting
	Сотрал	y Residential	General Service	General Service	Schools	LTM/ICS	Service
1 Rate Base Additions:							
2	***************************************						
3 Construction Work in Progress:							
4 Production		0 -	• .	•		-	
5 Transmission 6 Distribution			<u>-</u>	-			
7 General		0 -	-	•			
8 Total Construction Work in Progress		. 0 -		-	-	<u> </u>	
9 Materials & Supplies	400.04	0 -		·		•	
10 Prepayments	106,94	6,033 53,191,219 7,585 4,858,238		13,609,547	1,942,843	13,341,438	1,287,9
11 Regulatory Assets	9,73			1,235,223	176,618	1,210,251	115,7
12 Fuel Stock	136,31			1,893,837 27,835,400	270,790 4,205,025	1,855,549 31,459,193	177,4
13 Cash Working Capital	19001	0 -	20,354,002	21,000,400	4,205,025	31,459,193	1,150,4
14							***************************************
15 Total Rate Base Additions	267.92	6,719 111,766,793	54.392.503	44,574,007	6.595.276	47.866.431	2,731,7
16				,,,,,,,,,		47,000,401	-,, -,,
17 Rate Base Deductions:						***************************************	***************************************
18					······································		
19 Deferred ITC		0,144) (703,544		(178,878)	(25,577)	(175,262)	(16,7
20 Accumulated DIT	858,71			108,929,087	15,575,221	106,726,879	10,209,2
21 Accumulated Provisions for Depreciation 22 Customer Advances	7,24			919,572	131,485	900,982	86,1
	7,28			403,567	97,107	282,209	355,2
23 Customer Deposits 24 Accrued Vacation	23,32			47,605	62,896	5,029	4,3
25 Vulcan Capacity	11,89			1,207,939	294,942	1,227,607	92,7
26 Vulcan capacity			ļ	-		-	
27 Total Rate Base Deductions	907,05	7,037 463,353,780	196,539,891	111,328,892	16,136,073	108,967,444	10,730,9
28 28	907,005	403,353,780	190,039,891	111,328,892	16,136,0/3	108,967,444	10,730,9
29 NET OTHER RATE BASE	(639,13	),319) (351,586,987	(142,147,388)	(66,754,885)	(9,540,797)	(61,101,013)	(7,999,2

ESTA LASS	R ENERGY COST OF SERVICE STUDY	ļ	•	<u> </u>			<b></b>			ļ
EST Y	EAR ENDING 3/31/2011	<u> </u>			ļ	<u> </u>	<b></b>	<del> </del>	ļ	<b>!</b>
LLOC	ATION OF OAM EXPENSES	<b>.</b>					ļ		ļ	<b></b>
		1		•		ļ	ļ		ļ	<del> </del>
	Customer	<del> </del>		ļ					1	
		1		1	·	·		<del> </del>	ļ	<b>†</b>
		Allocation Fector	Allocation Besis	Total	1	Gmell	Medium	Public	High LF/	Lighting
ı sı	team Production:	1		Company	Residential	General Service	General Service	Schools	LTMACS	Service
. Z	Operation Op., Sup., 8 Eng.	00.1							1	
	- Fuel	99 (		0	-	†	<del> </del>	<del> </del>	<del> </del>	ł
6	Steam Transferred - Credit	99.0	);	0				· · · · · · · · · · · · · · · · · · ·		
8	Gain from disp of Emission Allow & of renewable energy credits Electric Expenses	90.0				1	<u> </u>	ł	† <b>:</b> -	<b>!</b>
0	Miscelleneous Steam Power Expenses	99.0	) .		ļ	ļ	·			
10 11	Rents Emissions Allowance	90.0	-		İ			1	1	
12	Maintenance	1		9		<del> </del>	ļ	ļ <u>.</u>	<b>!</b>	ļ
13 14	Neire, Sup., 8 Erg. Structures	99.0		0		ļ	<b></b>	ļ <u>.</u>		
15	Boiler Plant Electric Plant	99.0	) -			<u> </u>	<u> </u>	<u> </u>	<u>-</u>	
17: ; ;	Miscellaneous Steam Plant	99.0		0		ļ	<u> </u>		·	
18 To	otal Steam Production	ļ				I	•	<u> </u>	<u> </u>	
20 Nu	ucleer Production:	<u> </u>		·	<del> </del>	ļ		<u> </u>	ļ	ļ
Z1 22	Operation Op., Sup., & Eng.	99.0		ļ <u>.</u>						
22 23 24	Fuel Steem Expenses	90 (	i -	0	<u> </u>	<del> </del>		<del> </del>	<del> </del>	
24 25 26	Steem from Other Sources Steem from Other Sources Steem Transferred - Credit	99.0		0		ļ	<u> </u>			
26 27	Steam Transferred - Credit Electric Expenses	90.0	-	. 0		<u> </u>			<del>                                     </del>	
28	Miscelleneous Nuclear Power Experies	99.0				<u> </u>		<u> </u>	ļ	ļ
29 30	Rente Maintenance	99.0	-	0		<u> </u>		<u> </u>	<u> </u>	
31: : :	Meint, Sup., & Eng.	90.0		0	<u> </u>	<b>!</b>		ļ		ļ
32	Structures Reactor Plant	90.0		9					<u> </u>	
34	Electric Plant	90.0		. 0			:	<u>:</u> -	·	ļ
36 To	Meceleneous Nuclear Plant tal Muclear Production	99.0	-	0				•		
37: : :	ther Production:			·		· · · · · · · · · · · · · · · · · · ·		·	<u> </u>	
30 (	Operation			ļ	<b></b>	ļ				
IO.	Op., Sup., & Eng. Fuel	99.0	4			· · · · · · · · · · · · · · · · · · ·			<u> </u>	
42	Generation Expanses	99.0			<del> </del>	ļ				
44: : :	Miscellaneous Other Power Expenses Rents	90.0		0	ļ	<u> </u>				
46	Maintenance Maint, Sup., & Eng.			<u> </u>		<u> </u>			} <b>:</b>	·
		99.0		0						
48 49	Generating and Electric Plant Miscolansous Other Power Generation	99.0	_	0					<u> </u>	
50 To	tal Other Production	99.0	*	- 8			······			
51 Ot	her Power Supply:									
53 (	Operation Power								ļ	
54	Purchased Power System Control and Load Dispatching	99.0 99.0						-		
0	Other Expenses tal Other Power Supply	99.0		0	·	·				
8				9						
O Tra	Pramission: Operation									
911	Supervision & Eng.	99.0	-						•	
12	Loed Dispetching Station Expenses	99.0 99.0								·····
14	Overhead Line Expenses	99.0	•	0			·······		-	
95 96	Underground Line Expenses Transmission of Electricity by Others	99.0 99.0	•	0				······································	•	
7	Transmission of Electricity by Others Miscellaneous Transmission Expenses	99.0		0	······································					·····
8	Rents	99.0	-	0	•••••••••••••••••••••••••••••••••••••••			•		
0	Supervision & Engineering	99.0	•	0	·				•	
2	Structures Station Equipment	99.0 99.0	•	0		·				***************************************
3	Overheed Lines Underground Lines	99.0 99.0	•	0						
5	Miscelleneous Trensmission Expenses	99.0	•	0						
6 Tot	tal Transmission Expense			0	*					
8 Dis	hibition:									
0 C	Operation Supervision & Eng.	38 0	Distribution Operations - Customer	2,620,597	2,091,268	307,474	4 47	40.4 00		
1:	Loed Dispetching	99.0	*	2,020,0 <b>0</b> /	£,001,208	301,414	4,871	134,284	28,997	53
3	Station Expenses Overhead Line Expenses	99.0 1.2	- Distribution Customers	0 10,405,054	9,073,842	1,277,908	21.240	28,082	2.082	
	Underground Line Expenses	1.2	Distribution Customers	3,220,166	2,808,182	395,488	5,573	28,082 8,685	2,082 638	
6	Street Lighting and Signal Systems Meter Expenses	8.5	Lighting Service Direct Meter Reading	7,389,398	5,227,630	843,045	12,030	1,070,274	236,409	440
	Customer Installations Expenses Miscellaneous Distribution Expenses	1.2	Distribution Customers	157,238 4,849,898	137,121	10,311	321	424	31	
9	Rents	38.0	Distribution Operations - Customer Distribution Operations - Customer	4,849,898 240,540	3,870,275 191,954	589,038 28,223	9,015 447	248,517 12,326	53,664 2,562	99
0 N	feintenance Supervision & Engineering		Distribution Maintenance - Customer							
31L.L.	Structures	1.2	Distribution Customers	1,022,563 0	847,508	123,700	2,396	3,188	638	46
4 1 1	Station Equipment Overhead Lines	12	Outribution Customers	0						***************************************
6	Underground Lines	1.2	Overheed Lines & Transformers - Customer Distribution Customers	23,717,073 2,770,539	20,682,735 2,416,079	2,912,839 340,267	48,413 5,655	63,963 7,472	4,700 549	4
7	Line Transformers Street Lighting and Signal Systems	1.2 60 n	Distribution Customers Lighting Service Direct	530,941 1,285,959	463,013	85,208	1,084	7,472 1,432	106	
8	Meters Mecellaneous Distribution Expenses	8.0	Lighting Service Direct Meters	1,037,067 1,315,874	760,341 1,090,733	231,581	13,580	18,606	12,064	1,288
::il	Macetereous Distribution Expenses al Distribution	41.0	Distribution Maintenance - Customer	1,315,874 61,004,204	1,090,733 49,660,770	159,196 7,273,267	3,083 128,722	4,102 1,801,334	821 344,240	67,

STAR ENERGY			1		1	1	i	i	
ASS COST OF SERVICE STUDY				······			·····		••••••
T YEAR ENDING 3/31/2011				······•		<del>]</del>			
1111	•			······································				<del>-</del>	
OCATION OF OAM EXPENSES	·····	······							***************************************
IIII							<u>.</u>		
Customer Accounts:									
Operation			i					<del>-</del>	
Supervision		Customers							
Meter Reading Expenses		Customers	1,913,687	1,008,823	235,028	3,905	5,161	413	
Customer Records and Collection Expenses		Customers	5,512,089	4,893,999	589,243	11,450	15,135	1,210	
Uncollectible Accounts		Customers	11,495,940	10,024,986	1,411,802	23,466	31,003	2,479	
Meceleneous Customer Accounts Exp.		Customera	7,363,441	8,421,257	904,333	15,031	19,858	1,588	
Total Customer Accounts		Customers	130,261	113,593	15,008	206	351	28	
i i i i			26,515,418	23,122,658	3,250,464	54,124	71,509	5,718	
Customer Service and Information:	·······			•••••••••••••••••••••••••••••••••••••••					
Operation				······································					
Supervision	10	Customers	879,717	787,154	108.042				
Customer Assistance Expenses		Customers	2,546,004	2.220.311	108,042 312,698	1,798	2,372	190	
Informational Advertising Expenses		Customera	359,151	313,196	44,109	5,197 733	6,867 969	549	
Misc. Customer Service and Information		Customere	1,103	952	135			77	
Total Customer Service and Information	ii		3,786,086	3,301,623	464.982	2.	3	0	
	***************************************		3,/60,000 +	3,301,023	404,902	7,728	10,211	816	******************
Sales:	······································								
Operation		***************************************							
Supervision	10	Customers	0		·	······			
Demonstration & Selling Expenses		Customers	2,317	2,021	285	- 6		0	
Promotional Advertising Expenses		Customers	0	***	- 1			X	
Miscellaneous Sales Promotion Expenses		Customers	o i						
Total Seles		horizotta (f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f. 1. f	2,317	2,021	286			0 1	
	<u>-</u>		****			<del>-</del>			
Administrative & General:				······································				<del>-</del>	
Operation			***************************************			<del> </del>	***********************		
Salaries	31.0	Payroll - Customer	18,917,180	15,553,428	2,290,043	40,817	568,195	123,226	34
Office Supplies and Expenses	31.0	Payroll - Customer	4,251,874	3,495,828	514,718	9.174	127,700	27,697	
Administrative Expenses Transferred - Credit	31.0	Peyroll - Customer	(860,675)	(534,893)	(78,750)	(1,404)	(19,541)	(4,238)	
Outside Services Employed	25.0	Total Plant - Customer	1,811,850	1,200,145	213,229	4,750	6,042	1.833	11
Property Insurance	25.0	Total Plant - Customer	1,565,323	1,311,248	220,303	4.908	6,242	1.893	12
Injuries and Damages	31.0	Payroll - Customer	2,582,436	2,123,241	312,520	5,572	77.500	16,822	
Employee Pensions and Benefits		Payroll - Customer	33,418,249	27,475,004	4.045.488	72,105	1,003,740	217,686	ec.
Franchise Requirements	99.0		0	• !	•	•	•		
Regulatory Commission Expenses		O&M Less A&G and Fuel - Customer	610,632	508,841	73,530	1,275	11,258	2.346	1
Duplicate Charges - Credit	99.0		0		-	- 1	. 1		
Institutional or Goodwill Advertising Expense		O&M Less A&G and Fuel - Customer	224,928	187,433	27,085	460	4,140	864	
Misc. General Expenses	48.0	OSM Less A&G and Fuel - Customer	1,148,911	957,389	138.348	2.398	21,178	4,414	2
Rents	48.0	O&M Less A&G and Fuel - Customer	(1,177,732)	(981,408)	(141,818)	(2,458)	(21,709)	(4,524)	(2
Maintenence							Tanka a a a a a a a a a a a a a a a a a a		
Maintenance of General Plant	35.0	General Plant - Customer	2,045,407	1,610,520	270,584	6.028	7.567	2,325	14
Total A&G			64,648,483	52,970,768	7,885,373	143,634	1.792.500	390,344	1,45
4.1.4								***************************************	tomaton da Z.
Total O&M Expenses:									
								***************************************	
Fuel			01	0	0	0	0	0	
Total Operations Expenses			122,230,086	101,192,821	14,777,008	253,969	3,369,130	719,016	1,9
Total Maintenence Expenses			33,726,403	27,871,019	4,103,363	80,244	105,430	22,103	1,64
	1		1						

ASS COST OF SERVICE STUDY BT YEAR ENDING 3/31/2011	·		<b>†</b>	·	·	ŀ			
LOCATION OF O&M EXPENSES	ļ				<u> </u>				·····
TITI	·				ļ	ļ			
Demand					4				***************************************
<u> </u>	·		<del> </del>	<b></b>	<b></b>	ļ			
	Allocation	Allocation	Total	•	Smell .	Medium	Public	High LF/	Lighting
Steem Production;	Factor	Beste	Company	Residential	General Bervice	General Service	8shools	LTMACS	Service
Operation Op. Sup., & Eng.				***************************************	ļ				
f   Fuel	99.0	Demand - 4CP	6,014,009	2,849,423	1,421,758	905,401	118,680	917,920	
Steem Expenses Steem Transferred - Credit	3.0	Demend - 4CP	19,750,255	8,700,815	4,669,112	2,973,375	389,740	3,014,486	2,71
I Gain from diap of Emission Allow & of renewable energy credits	3.0	Demand - 4CP		<del> </del>	<del> </del>	ļ <u>:</u> -			············
Electric Expenses 	3.0	Demend - 4CP Demend - 4CP	5,856,741 10,366,723	2,580,140 4,506,978	1,384,579	581,725	116,578	893,918	1,42
Rents Emissions Allowance	3.0	Demand - 4CP Demand - 4CP	27,908,627	12,294,127	2,450,773 8,597,388	1,560,696 4,201,336	204,578 550,710	1,582,276 4,259,426	3,8
Maintenance	3.0	Demand - 4CP	0	ļ	ļ <u>.</u>	ļ			
3 Meint Sup. 8 Eng. Structures		Demand - 4CP Demand - 4CP	9,204,322	4,054,890	2,175,972	1,385,598	181,837	1,404,658	1,2
Boiler Plant	3.0	Demand - 4CP	5,245,205 40,750,508	2,310,733 17,962,306	1,240,007 9,633,732	789,859 8,134,934	103,508 804,166	800,577 6,219,780	5,8
Electric Plant  Miscollansous Steam Plant	3.0	Demend - 4CP Demend - 4CP	11,213,036 5,342,376	4,939,812	2.850.848	1,558,108	221,277	1,711,449	1,5
Mecellaneous Steem Ptent Total Steem Production	1		141,650,001	62,402,760	1,262,979 33,487,147	804,287 21,326,219	105,426 2,795,306	21,620,075	7 19,4
Nuclear Production:	<del> </del>		ļ		ļ				
Nuclear Production: Operation			1		İ				
Op., Sup., & Eng.	3.0	Demand - 4CP Demand - 4CP	6,809,005 28,844,491	2,911,544 12,707,207	1,562,419 8,819,059	994,977 4,342,500	130,421 689,214	1,008,734 4,402,542	3,9
Steam Expenses	3.0	Demand - 4CP Demand - 4CP	2,656,156	1,170,148	627,936	399,881	52,416	405,410	3
Steam Transferred - Credit	3.0	Demand - 4CP Demand - 4CP	14,149,981	6,233,851	3,345,150	2,130,258	279,234	2,159,712	1,9
Electric Expenses	3.0	Demand - 4CP	973,821	429,009	230,219	146,607	19,217	148,634	
:   Rents	3.0	Demand - 4CP Demand - 4CP	24,882,589 0	10,873,714	5,835,153	3,715,931	487,084	3,787,310	3,3
Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Maintenance : Ma	1	Demend - 4CP	<u> </u>		I				
Structures	3.0	Demand - 4CP	8,457,566 2,557,854	3,725,912 1,126,642 8,126,117	1,990,433 604,698 4,380,176	1,273,276 385,061 2,776,639	166,901 50,476	1,290,880 390,406	1,10
Reactor Plant Electric Plant		Demand - 4CP	18,443,461	8,126,117	4,360,176	2,778,639	363,961	2.816.030	2,5
Miscellaneous Nuclear Plant		Demand - 4CP	6,488,679 2,479,175	2,858,535 1,092,181	1,533,974 588,096	976,862 373,237	128,047 48,924	990,369 378,397	8 3
	ļ		110,342,758	51,253,850	27,504,320	17,515,247	48,924 2,296,896	378,397 17,757,426	18,0
Other Production:				•	l		····		
Operation Op., Sup., 8 Eng.	3.0	Demand - 4CP	362,517	159,704	85,702	54,578	7,154	55,331	
Fuel	99.0		0 319,280						_
Generation Expenses Miscellansous Other Power Expenses	3.0	Demand - 4CP	1,253,885	140,666 556,794	75,480 298,792	48,067 190,278	6,301 24,941	48,732 192,907	
Rects Maintenance	3.0	Demand - 4CP	1,253,885 652,253	287,345	154,198	98,198	12,871	99,554	
Maint, Sup., & Eng.	3.0	Demand - 4CP	277,820	122,391	65,679	41,825	6,482	42,404	3
Structures Generating and Electric Plant	3.0	Demand - 4CP Demand - 4CP	5,787,271	2,549,535	1,368,155	871,206	114,205	883,313	
Miscellaneous Other Power Generation	3.0	Demend - 4CP	1 420 223	825,668 4,442,094	1,368,156 335,752 2,363,767	213,813	114,206 28,027	683,313 216,769	
Total Other Production	ļ		10,083,249	4,442,064	2,363,767	1,518,020	198,982	1,530,000	1,34
Other Power Supply:				<u> </u>	İ				
Operation   Purchased Fower   System Control and Load Dispatching	3.0	Demand - 4CP	85,854,208	28,923,428	16,521,158	9,884,153	1,295,613	10,020,818	9,0
System Control and Load Dispetching	3.0	Demand - 4CP	1,089,116	744 127	399 320	254,294 288,281	33,333 37,788	257,810	
Other Experiese Total Other Power Supply	3.0	Demand - 4CP	1,914,871 89,258,193	843,581 30,611,130	452,590 16,373,168	288,281 10,426,729	37,788 1,366,734	292,267 10,570,896	2 2 9,5
Transmission				**********	19,9,19,199,				
Operation				·	<b></b>				
Supervision & Eng. Loed Dispetching	9.0	12 CP Demend	0						
Station Expenses	99.0	12 CP Demand	2,109,201 0	883,079	507,390	340,987	40,264	389,517	7.9
Underground Line Expenses	99.0		,						
Transmission of Electricity by Others Miscellaneous Transmission Expenses	9.0	12 CP Demand	5,667,241	2,307,128	1,325,804	890,500	105,193	1,017,650	20,8
Rents	99.0		0	<b>.</b>					
Maintenance Supervision & Engineering			ļ	·					
Structures	99.0 99.0	-	0				:		
Station Equipment Overhead Lines	99.0 99.0		0						
: : Underground Lines	99.0		8	<del></del>	<del> </del> :				
Miscellaneous Transmission Expenses Total Transmission Expense	99.0		7 000						
			7,836,442	3,190,205	1,832,994	1,231,776	145,457	1,407,168	28,8
Destribution: Operation									
Supervision & Eng.	39.0	Distribution Operations - Demand	903,518 1,751,175	429,374	214,036	131,615	28,944	93,473	7,1
Load Dispatching Station Expenses	2.0	Demend - NCP Demend - NCP	1,751,175 1,072,650	832,203 509,755	416,585 255,173	255,093 155,254	52,223 31,988	181,108	13,9
Overheed Line Expenses	16.0	Overhead Lines & Transformers - Demend	4,000,393	1,901,089	951,648	582,736	119,298	413,800	31,7
Underground Line Expenses Street Lighting and Signal Systems	2.0	Demand - NCP Lighting Service Direct	827,105 D	298,018	149,181	91,350	18,701	64,877	4,9
Meter Expenses   Customer Installations Expenses	2.0	Demend - NCP	0						
Miscellaneous Distribution Expenses	39.0	Demend - NCP Distribution Operations - Demend	1,672,121	794,635	397,779	243,577	49,865	172,989	13,2
Rents Meintenence	39.0	Distribution Operations - Demand	82,932	39,411	19,729	12,061	2,473	1/2,989 8,580	13.2
Supervision & Engineering	42.0	Distribution Maintenance - Demand	508,412	240,660	120,470	73,769	15,102	52,391	4,0
Structures Station Equipment	2.0	Demend - NCP	64,328	30,570 2,049,178	15,303 1,025,778	9,371 628,129	1,918 128,591	6,655 446,098	4,0 5 34,2
Overhead Lines	2.0 15.0	Demand - NCP Overhead Lines & Transformers - Demand	4,312,012 9,118,416	2,049,178 4,333,304	1,025,778	628,129 1,328,276	128,591 271,928	446,098 943,344	34,2 72.4
Underground Lines Line Transformers	2.0	Demand - NCP	9,118,416 539,543	256,406	2,169,166 128,361	78,595	18,090	55,818	4,26
Street Lighting and Signal Systems	60.0	Demend - NCP Lighting Service Direct	407,417 0	236,385	118,330	72,458	14,834	51,460	3.04
Meters  Meters  Distriction Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Constitution Con	20	Demend , NCP	0						
Miscelleneous Distribution Expenses Total Distribution	42.0	Distribution Maintenance - Demand	551,678 25,799,707	309,894 12,250,679	155,027 6,137,455	94,930 3,758,232	19,434 769,388	67,419 2,009,104	5,17 204,84

ESTAR ENERGY						i		1	
LASS COST OF SERVICE STUDY									
ST YEAR ENDING 3/31/2011			T	***************************************					
							************		
LLOCATION OF OMM EXPENSES									***************************************
M[ ] ] ]	······					•••••••	··	······································	
02 Customer Accounts:	·····	i					·····		***************************************
D3 Operation									
04 Supervision	3.0	Demend - 4CP	0		•				
06 Meter Reading Expenses	3.0	Demand - 4CP	0		-	- 1			·····
05 Customer Records and Collection Expenses	3.0	Demend - 4CP	0	•	-				
7 Uncollectible Accounts	3.0	Demend - 4CP	0		-				
8 Mecelleneous Customer Accounts Exp.	3.0	Demand - 4CP	0	•	-		·	•	
P Total Customer Accounts			0	•	• 1	- 1			
0									
1 Customer Service and Information:						***************************************		****	***************************************
2 Operation									
3 Supervision		Demand - 4CP	0		- 1				
4 Customer Assistance Expenses		Demand - 4CP	0			- 1		•	
5 Informational Advertising Expenses 6 Mac Customer Service and Information		Demand - 4CP	0			•	-		
	3.0	Demend - 4CP				- 1			
7 Total Customer Service and Information		·	0				- 1	- 1	
9: Sales:									
20 Operation									
11 Supervision									
2 Demonstration & Selling Expenses		Demand - 4CP	0		- 1				
3 Promotional Advertising Expenses		Demend - 4CP	0						
4 Miscellaneous Sales Promotion Expenses		Demand - 4CP	0						
5 Total Sales	3.0	Demand - 4CP	0	······································					
6			0						-
7: Administrative & General:	······								
8 : Operation								<u> </u>	
9 Salaries		Payrol - Demand							
O Office Supplies and Expenses		Payrol - Demand	31,937,351	14,121,781	7,548,863	4,807,277	874,017	4,732,290	53,1
Administrative Expenses Transferred - Cradit		Payrol - Demand	7,178,320	3,174,043	1,596,702	1,080,498	161,404	1,053,542	11,0
12 Outside Services Employed		Total Plant - Demand	(1,008,348)	(485,667)	(250,011)	(105,320)	(23,180)	(162,747)	(1,8:
3 Property Insurance		Total Plant - Demand	8,798,477	3,908,588	2,081,415	1,320,028	183,078	1,296,848	8,5
14 Injuries and Demeges		Payroll - Demand	9,090,366	4,038,255	2,150,406	1,363,820	189,152	1,339,871	8,6
5 Employee Pensions and Benefits		Payroll - Demand	56,419,103	1,927,800	1,030,516	858,254	92,012	646,018	7,2
00 Franchise Requirements	99.0		00,419,103	24,040,874	13,335,485	8,492,322	1,190,688	8,359,853	83,8
7 Regulatory Commission Expenses		O&M Less A&G and Fuel - Demand	2,288,004	1,011,884	641,018				<u>-</u>
18 Duplicate Charges - Credit	90.0		2,200,004	1,011,694		344,000	46,700	342,698	1.7
9		O&M Less A&G and Fuel - Demand	842.793	372,723	199.285	120,714	17,202		
IO : Misc. General Expenses		O&M Less A&G and Fuel - Demand	4.304.905	1,903,834	1,017,929	647,241	87,806	126,233	6
II Rents		O&M Less A&G and Fuel - Demend	(4,412,898)	(1,951,592)	(1,043,484)	(963,477)	(90,070)	644,786	3,2
2 Maintenance	i	near reason and an analysis and a second				1999,7111	(40,070)	(000,900)	(3,3
3 Maintenance of General Plant	36.0	General Plant - Demand	11,165,100	4,950,924	2,541,276	1,675,091	232,322	1,645,675	10.8
4 Total A&G			130,873,030	57,928,416	30,939,876	19,584,441	2,751,280	19,374,204	
5 1 1				,520,710				19,319,209	194,8
6: Total O&M Expenses:	1		<u></u>				······································	·	
47							<del> </del> -		
18: Fuel			28,844,401	12,707,207	6.819.050	4.342.500	589,214	4,402,542	
19: Total Operations Expenses			328,478,491	145,028,362	77,648,461	49,441,851	8,731,572	49,305,858	3,9 319,3
0: Total Maintenance Expenses			114.553.228	51.050.906					
50 Total Maintenance Expenses 51 2 OBM EXPENSES - DEMAND			114,563,228	51,050,906	27,108,257	17,163,484	2,430,848	16,654,279	147,4

WESTA	R ENERGY	I		1	1	i	l			
	COST OF SERVICE STUDY EAR ENDING 3/31/2011			ļ	İ					
	ATION OF O&M EXPENSES			<u> </u>						
ALLUC		<u> </u>			<b> </b>					
	Energy			ļ						
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting
1 5	team Production: Operation	•			<u> </u>					
3	Op. Sup. 8 Eng. Fuel	4.0	Energy (MWh) @ Generation	•		-		-	•	•
5	Steem Expenses	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	413,545,708	140,369,289	77,041,923	84,446,506	12,757,138	95,440,402	3,490,368
7	Steam Transferred - Credit Gain from diep of Emission Allow & of renewable energy credits	4.0	Energy (MWh) (f) Generation	(459,123	(155,840)		(93,754)			
8	Electric Expenses	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	(904,123	(130,840)	(85,533)	(93,754)	(14,153)	(105,959)	(3,875
10	Macellaneous Steam Power Expenses Rents	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	0		<u> </u>	·			
12	Emissions Allowance Maintenance	4.0	Energy (MWh) @ Generation	2,781	937	514	584	85	637	23
13	Maint, Sup., & Eng. Structures	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation							
15	Boiler Plant			0	<u> </u>					
10	Electric Plant Miscellaneous Steem Plant	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	0						
18 T	otal Steem Production			413,089,344	140,214,387	78,956,905	84,353,408	12,743,080	95,335,080	3,486,507
20 N	luciser Production;	<u> </u>		1			····			·
22	Operation Op., Sup., & Eng. Fuel	4.0	Energy (MWh) @ Generation		<u> </u>				-	
23 24	Coolanta & Water	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	0	1					
26 28	Steem Expenses Steem Tomatemed - Credit	4.0	Energy (MWh) @ Generation							······································
27:	Electric Expenses	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	0						
28	Rents	4.0 99.0	Energy (MWh) @ Generation	0			ļ <u>.</u>			
30	Maintenance Maint Sup., & Eng.	40	Francy (MMh) & Constitute	0	T					
32	Structures Reactor Plant	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation Energy (MWh) @ Generation		I					
34	Flectric Plant	: 4.0	: Energy (MWh) & Generation	0	<del> </del>	<u> </u>				
36 T	Miscellaneous Nuclear Plant otal Nuclear Production	4.0	Energy (MWh) @ Generation	0	- 0					
37:					<u> </u>	<u> </u>		0	0	0
38 O	ther Production: Operation					ļ				
40	Op., Sup., 4 Eng. Fuel Generation Expenses	99.0	Energy (MWh) @ Generation	36,900,079	12,524,946	6,874,338	7,536,048	1,138,301	8,516,007	311,440
42 43	Generation Expenses Miscellaneous Other Power Expenses	99.0 99.0				0,074,350		1,190,301	5,510,007	311,440
44	Rents	90.0		0		<u> </u>				
45 46 47	Menterance Maint Sup, & Eng.	99.0		·						
47	Structures Oenerating and Electric Plant	99.0	-	0			•			
49 50 T	Macetaneous Other Power Generation otal Other Production	99.0		, , , , , , , , , , , , , , , , , , ,	<u> </u>					
				36,900,079	12,524,946	6,874,338	7,535,048	1,138,301	8,516,007	311,440
52 O 53	ther Power Supply: Operation			·						
54 55	Purchased Power System Control and Load Dispatching	4.0	Energy (MWh) @ Generation	58,221,854	19,762,101	10,846,463	11,888,941	1,795,033	13,436,720	401,305
56	Other Expenses	4.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	1,698,093	576,382	316,348	348,753	52,383	391,896	14,332
58	otal Other Power Supply			59,919,748	20,338,483	11,162,811	12,235,604	1,848,416	13,828,616	505,727
	renemission: Operation									
61	Supervision & Eng. Load Dispershing	99.0						•	•	
63	Station Expenses	99.0 99.0		0		:				
64 65 66	Overheed Line Expenses Underground Line Expenses Transmission of Electricity by Others	99.0 99.0	•	0	<u> </u>					
67	Transmission of Electricity by Others Miscellaneous Transmission Expenses	99.0		1 0	1					
	Rents Meinterance	99.0		0						
70	Meintenance Supervision & Engineering Structures	90.0	<u> </u>	0	<del>                                     </del>	<u> </u>	-			***************************************
71 72	Station Equipment	99.0 99.0		0			-			
. 73 74	Overheed Lines Underground Lines	99.0	i <b>.</b>	9	<b></b>	<u> </u>				······································
75	Miscellaneous Transmission Expenses	99.0 99.0		0		:			·	
77	otal Transmission Expense			0	-		-			
78 D	utribution: Operation			<b> </b>	<u> </u>					
80	Supervision & Fng.	40.0	Distribution Operations - Energy	188,301	63,915	35,080	38,451	5,800	43,467	1,580
81 82	Load Disperching Station Expenses	4.0	Energy (MWh) @ Generation	1,552,929	527,100	289,305	317,110	47,905	358,394	13,107
83 84	Overhead Line Expenses Underground Line Expenses	16.0	Overhead Lines & Transformers - Energy Energy (MWh) @ Generation	ļ	ļ <u>.</u>		•			
85	Street Lighting and Signal Systems Meter Expenses	80.0	Lighting Service Direct Energy (MWh) @ Generation	i o	<u> </u>	•	· · · · · · · · · · · · · · · · · · ·			
87	Customer installations Expenses	4.0	Energy (MWh) @ Generation	- 0	<u> </u>	<u> </u>	<u>:</u>			
. 88 89	Miscellaneous Distribution Expenses Rents	4.0	Energy (MWh) @ Generation Distribution Operations - Energy	348,486 17,284	118,288 5,887	64,922 3,220	71,181 3,529	10,750 633	80,426 3,989	2,941 146
90 91	Maintenance Supervision & Engineering			11,204	0,007	3,420			3,969	
92	Structures		Distribution Meintenance - Energy Energy (MWh) @ Generation	0	<u> </u>	<u> </u>	· · · · · · · · ·	· · · · · ·		<u>-</u>
93	Station Equipment Overhead Lines	10.0	Energy (MWh) @ Generation Overhead Lines & Transformers - Energy	0		-			-	
95 96	Underground Lines	1 4.0	: Energy (MWh) @ Generation	1		<u> </u>			-	
97	Street Lighting and Signal Systems	60.0	Energy (MWh) @ Generation Lighting Service Direct	0	<u> </u>					
90	Meters Miscellaneous Distribution Expenses	43.0	Energy (MWh) @ Generation Distribution Maintenance - Energy	9		:				
100 To	otal Distribution			2,107,000	715,176	392,526	430,252	64,997	486,265	17,783

STAR ENERGY								1	
ASS COST OF SERVICE STUDY									*****************
IT YEAR ENDING 3/31/2011									
	***************************************								
OCATION OF O&M EXPENSES						***************************************	······i		
			****						
Customer Accounts:									
Operation									
Supervision		Energy (MWh) @ Generation	0		•		• 1	•	
Meter Reading Expenses		Energy (MWh) @ Generation	0	-		-	-		
Customer Records and Collection Expenses		Energy (MWh) @ Generation	0		L			-	
Uncollectible Accounts		Energy (MWh) @ Generation					<u>.</u>		
Miscelleneous Customer Accounts Exp.	4.0	Energy (MWh) @ Generation							
Total Customer Accounts			0						
Customer Service and Information:									
									**
Operation Supervision									
Customer Assistance Expenses		Energy (MWh) @ Generation	0						
Customer Assessme Expenses   Informational Advertising Expenses		Energy (MWh) @ Generation							
Misc, Customer Service and Information		Energy (MWh) @ Generation							
Total Customer Service and Information		Energy (MWh) @ Generation							
Seles									
Operation					·				
Supervision	40	Energy (MWh) @ Generation	1 0						
Demonstration & Selling Expenses		Energy (MWh) @ Generation	ŏ						
Promotional Advertising Expenses		Energy (MWh) & Generation	Ö						
Miscellaneous Sales Promotion Expanses		Energy (MWh) @ Generation	0	-					*
Total Sales	***************************************		0				•		
Administrative & General:									
Operation									• • • • • • • • • • • • • • • • • • • •
Salaries		Payrol - Energy	3,074,737	1,043,854	572,811	627,866	94,850	709.805	25
Office Supplies and Expenses		Payroll - Energy	691,086	234,574	128,747	141,121	21,319	159,493	
Administrative Expenses Transferred - Cradit		Payrof - Energy	(105,742)	(35,892)	(19,699)	(21,593)	(3,252)	(24,404)	
Outside Services Employed		Total Plant - Energy						- 1	
Property Insurance		Total Plant - Energy							
Injuries and Demages		Payroll - Energy	419,741	142,472	78,198	85,712 [	12,948	96,670	
Employee Pensions and Benefits		Payroll - Energy	5,431,663	1,843,672	1,011,903	1,109,158	167,558	1,253,657	45
Franchise Requirements Regulatory Commission Expenses			0						
Regulatory Commission Expenses Duplicate Charges - Credit		O&M Lees A&G and Fuel - Energy	411,750	139,763	76,709	84,062	12,702	95,028	3
	90.0		. 0						
Mac. General Expenses		OSM Less ASG and Fuel - Energy	151,672	51,482	28,258	30,972	4,679	35,004	1
Renta		O&M Less A&G and Fuel - Energy	774,729	262,965	144,329	158,201	23,899	178,798	
Maintenance	50.0	O&M Less A&G and Fuel - Energy	(794,163)	(209,502)	(147,949)	(162,169)	(24,498)	(183,281)	(5
					ļi				
* Maintenance of General Plant		General Plant - Energy							
			10,055,610	3,413,129	1,873,302	2,063,349	310,194	2,320,667	84
Total A&G									
Total A&G					······		······		
Total A&G Total O&M Expenses:									
Total O&M Expenses:									
Total ABG Total CBM Expenses:			450,445,785	152,894,236	83,916,261	D1,981,642	13,895,439	103,956,409	
Total ABG  Total CBM Expenses:  Fuel Total Operations Expenses			71,623,135	24,310,949	13,343,106	14,825,541	2,200,444	18,629,589	3,801
Total A&G  Total O&M Experiese:  Foal				24,310,949					

		ENERGY OST OF SERVICE STUDY	<b></b>								
		AR ENDING 3/31/2011									
ALLO	CA.	TION OF O&M EXPENSES									
ALLO	ĭ										
		Total C&M Expenses									
											·
				Total		Residential	₿maH	Medium General Service	Public	High LF/	HU .
1	Stee	em Production:		Comp	7	Residential	General Service	General Service	8chools	LTM/CS	Secondary
2 3	.0	peration On Sun & Foo		40	14 000	2,649,423		006 404	444 450	041000	
4		Op., Sup., & Eng. Fuel Steam Expenses	<b>!</b>	413,5	45,708	140,369,289	1,421,758 77,041,923	905,401 84,445,595	118,660 12,757,138	917,920 95,440,402	828 3,490,358
	+	Steam Expenses Steam Transferred - Cradit			50,255	8,700,815	4,000,112	2,973,375	389,740	3,014,486	2,718
7	Ш.,	Gain from disp of Emission Allow & of renewable energy cradits			150,123)	(155,840)	(85,533)	(93,754)	(14,163)	(105,959)	(3,875)
	T	Electric Expenses Afacellaneous Steam Power Expenses		i 5.8	56,741 66,723	2,580,140 4,566,976	1,384,579 2,450,773	881,725 1,500,096	115,576 204,576	893,916 1,582,276	808 1,427 3,841
. 10	├	Rents Emissions Allowance		27.9	2,781	12,294,127 937	6,597,388	4,201,336 564	550,710	4,259,426	3,841
12	M	errienence	<b></b>				514	•••••••	65	637	23
13	1 1	Maini, Sup., & Eng. Structures	<b>-</b>	9,2 5,2	04,322 45,205	4,054,890 2,310,733	2,175,972 1,240,007	1,385,098 789,659	181,837 103,508	1,404,868 800,577	1,287 722
15 16	-	Bollet Plant Flection Plant		40,7	50,508 13,036	17,952,305 4,939,812	9,633,732 2,650,648	6,134,034 1,688,108	804,166 221,277	6,219,760	5.508
17:		Electric Plant Mecallaneous Steem Plant		5,3	42,375	2,353,540	1,262,979	804,287	105,428	1,711,449 815,408	1,643 736
19:	11.	Steem Production			36,346	202,617,147	110,444,052	105,678,625	15,538,366	118,955,158	3,506,000
20	Nuc	lear Production:				***************************************					
22	1	peration Op., Sup., & Eng. Fuel	<u> </u>	6.0	000,005	2,011,544	1,562,419	994,977	130,421	1,006,734	910
23	11	Steem Fynerees	ļ	26.6	44,401 58,158	12,707,207 1,170,148	6,819,050 627,936	4,342,500 399,881	589,214 52,418	4,402,542	3,970
26	П	Steam from Other Sources		2,0 14,1	166,156 149,961	0,233,851	3,345,159	2,130,258	52,416 279,234	405,410 2,159,712	366 1,947
26 27		Steern Transferred - Credit Electric Expenses			73,821	429,009	230,219	146,607	19,217	148,634	
28	1	Electric Expenses Miscellaneous Nuclear Power Expenses	<b></b>	24,6	82,589	10,873,714	5,835,153	3,715,931	487,084	3,767,310	134 3,397
30	M	Rents birtenance			0						•
31	Π.	Meint, Sup., & Eng.			157,505 157,854	3,725,912 1,120,842	1,000,433	1,273,275	166,901 50,478	1,290,880	1,164
32 33	11	Structures Reactor Plant		7,5	57,854 143,461 188,879	1,120,842 8,125,117	1,999,433 804,896 4,380,178 1,533,974	385,081 2,776,839	363,961	390,406 2,815,030	352 2,538
34	-	Electric Plant Miscellaneous Nuclear Plant		9.4	88,879	2,858,535	1,533,974	970,802	128,047 48,924	990,369 378,397	863 341
36		Nuclear Production		116,3	179,176 142,758	1,092,181 51,253,859	586,096 27,504,320	373,237 17,515,247	48,924 2,296,896	378,397 17,757,425	341 10,011
37	Oth	er Production:									
39	'n	neration .									
41		Op., Sup., & Eng. Fuel		310	02,517	150,704 12,524,946	85,702 8 874 338	54,578 7 535 044	7,154 1 138 301	55,331 8,516,007	50 311 640
42		Generation Expenses Meceleneous Other Power Expenses			00,079 19,280	140,656	6,874,338 75,480	7,535,046 48,067	1,138,301 6,301	48,732	311,440 44
44	Ш.	Rente			63,885	558,794 287,345	298,792 154,198	190,276 98,196	24,941 12,871	192,907 99,564	174 90
46 46		eintenence Meint. Sup., & Eng.			77 020	122,391	65,879	41,826			
47		Structures Generating and Electric Plant			77,820 0				5,482	42,404	38
46 40		Generating and Electric Plant Miscellaneous Other Power Generation		5.7	87,271	2,549,536 625,668	1,368,166 335,752	871,208 213,813	114,205	883,313	795 195
	Tota	l Other Production			83,327	16,957,040	9,258,096	9,053,088	28,027 1,337,283	216,769 10,055,016	312,827
51 52	Oth	er Power Supply:			i			······································			
53 54	. 0	peration Purchased Power				48,685,530					
55		System Control and Load Dispatching		1,0	175,800 389,116 312,965	744,127	26,367,621 369,320	21,773,094 254,294 635,034	3,091,646 33,333 90,171	23,457,539 257,810	500,431 232 14,598
67		Other Expenses Il Other Power Supply	! !	3.0	77,941	1,419,963 50,849,619	769,038 27,536,979	635,034 22,662,423	90,171 3,216,150	884,163 24,369,612	14,596
58							27,339,878		3,2,10,150	24,000,012	515,25 <del>0</del>
- 60	0	nemission: persition	<b></b>						······································		
61		Supervision & Eng. Load Dispatching			0	•					
63		Station Expenses		3.1	09,201	663,079	507,3 <b>9</b> 0	340,987	40,264	389,517	7,984
64		Overheed Line Expenses Underground Line Expenses	ļ		0	-					
. 66		Transmission of Electricity by Others		5.0	07,241	2,307,126	1,326,604	890,800	105,193	1,017,860	20,868
67 68	1.1.	Miccellaneous Transmission Experises Rents			0					<u>-</u>	
70	м	sintenance Supervision & Engineering			0						
71		Structuree Station Equipment			0						
72	-	Station Equipment Overhead Lines			0						
74		Underground Lines			0						
75 76	Tota	Miscelleneous Transmission Expenses Il Transmission Expense		7.8	0	3,190,205	1,832,994	1,231,778	145,457	1,407,168	28,842
77		ribution:			- MATE				170,73/		40,642
79	0	peration									
80 81	4	Supervision & Eng. Load Dispetching		3.7	12,414	2,584,557	557,490 705,689	174,937 572,203	167,037 100,128	165,927	62,466
82		Station Expenses		i1,0	04,104 72,850	1,359,312 509,755	255,173	572,203 156,254 603,975	31,988	539,561 110,972	27,011 8,517
B3 B4	Н	Overheed Line Expenses Underground Line Expenses			05,447 147,272	10,974,931 3,108,198	2,229,556 544,659	603,975 97,923	147,360 27,386		33,703 6,580
85		Street Lighting and Signel Systems		3	47,272 140,319 189,398				-	65,515	5,580 440,319
86		Meter Expenses Customer (restallations Expenses		7.9	69,398 57,238	5,227,630 137,121	843,045 19,311	12,039	1,070,274	236,409 31	29
88		Miscellaneous Distribution Expenses			70,503	4,783,195	1,031,738	321 323,754	424 309,132	307,079	115,605
90	M	Rents		3	40,756	237,232	B1,171	16,057	15,332	15,230	5,734
91 92	1	Supervision & Engineering Structures			28,955	1,068,258	244,179	76,164	18,290	63,029	49,045
93		Station Equipment		4,3	64,328	30,570 2,049,178 25,018,039	15,303 1,025,778 5,082,005	9,371 628,129 1,376,689	1,918 128,591 335,889	6,655 446,098	511 34,237
94		Overheed Lines Underground Lines		32.6	35,488 10,082	25,018,039	5,082,005	1,376,689 84,260	335,889 23,582	948,044	76,823 4,801
95 96		Line Transformers		1,0	28,358	2,672,484 600,308	468,618 183,538	73,542	23,582 16,288	66,367 51,565	4,048
97 98	+	Street Lighting and Signal Systems Meters		12	86,959 37,057	760,341	231,561	13,586	18,606	12,964	1,286,959
90		Miscelleneous Distribution Expenses		1,0	67,552	1.400.427	314.222	98,012	23,536	68 241	63,114 2,218,503
**********				88.9	10,011	62,636,626	13,803,247	4,317,207	2,435,719	3,499,510	2,218,503

FST.	AR ENERGY		1			1			4.1	
	S COST OF SERVICE STUDY									
				1	i					
	YEAR ENDING 3/31/2011	. <u>.</u> i								
	i i				*******************************				····· <del>·</del>	
LLO	CATION OF OAM EXPENSES			*******		*************************				
01	11		† <del>-</del>		<del>†</del>					
	Customer Accounts:		<del> </del>	······•		· <del>-</del>				
03	Operation	***************************************	······································	·						
04	Supervision		·							
06	Motor Reading Expenses	•••••	1.91		1,858,823	235,028	3,906	5,181	413	3
06	Customer Records and Collection Expenses		5,81		4,893,999	589,243	11,456	15,135	1,210	1,0
07	Uncollectible Accounts		11,49		10,024,988	1,411,862	23,466	31,003	2,470	2,1
Oe :	Miscellaneous Customer Accounts Exp.		7,38		6,421,257	904,333	15,031	19,858	1,588	1,3
	Total Customer Accounts			7,201	113,503	15,998	206	361	28	
	TOUR CUSTOMER ACCOUNTS	<del>-</del>	28,51	410	23,122,658	3,256,464	54,124	71,509	5,718	4,9
						L				
	Customer Service and Information:			1	i					
	Operation		<u> </u>							
	Supervision			7.717	767,154	108,042	1,796	2,372	190	
	Customer Assistance Expenses		2,54		2,220,311	312,695	5,197	6,867	540	
15	Informational Advertising Expenses		35	1,151	313,196	44,109	733	969	77	
10				1,103	952	135	2 !	3	0 !	***************************************
	Total Customer Service and Information		3,79	0,000	3,301,623	464,962	7,728	10,211	816	
18				1			······			
	Sales:				1					***************************************
20	Operation				"		·····			
21	Supervision			0		•				
22:	Demonstration & Selling Expenses			2,317	2,021	285	5		0	
23	Promotional Advertising Expenses		1	0						·····
24	Miscellaneous Sales Promotion Expenses	***************************************		0 1	•					
25	Total Sales			2,317	2,021	285	5			
0	"i									
7	Administrative & General:		†	+	•••••		·····			
28	Operation		÷······	·····-		·····				
29	Selection		53,92							
30	Office Supplies and Expenses				30,718,643	10,411,717	5,475,950	1,337,062	5,585,122	420,5
31	Administrative Expenses Transferred - Credit		12.12		6,904,445	2,340,164	1,230,790	300,521	1,250,831	94,5
32	Outside Services Employed			(,005)	(1,056,443)	(358,066)	(188,322)	(45,983)	(191,388)	(14,4
33	Property Insurance		10.41		5,177,733	2,294,644	1,324,779	189,120	1,298,681	125,3
34			10,75		5,349,504	2,370,769	1,368,728	195,304	1,341,764	120,5
36	Inturies and Damages		7,36		4,193,512	1,421,332	747,538	182,526	750,710	57,4
	Employee Pensions and Benefits		95,20		54,266,540	18,392,878	9,673,586	2,361,995	9,831,095	742,0
30 37	Franchise Requirements			0						
	Regulatory Commission Expenses		3,31	),395	1,660,467	691,266	429,357	70,657	440,089	18,6
38	Duplicate Charges - Credit			0						
30	Institutional or Goodwill Advertising Expense		1,21	304	611,638	254,626	158,155	26,027	162,101	6,6
40	Misc. General Expenses		6,22	545	3,124,188	1,300,605	807,839	132,943	827,998	34.6
11	Rents		(6,38-	1,701)	(3,202,600)	(1,333,232)	(828,104)	(136,278)	(848,766)	(35,8
12	Maintenance	İ								
3	Meintenance of General Plant		13,21	,507	6,570,444	2,911,860	1,581,119	239,990	1,648,001	159,0
	Total A&G		205,57	023	114,318,312	40,698,550	21,881,423	4,853,975	22,085,215	1,739,5
15	<u>II</u>			T	1					
	Total OSM Expenses:			1						
17					***************************************	*************************			······ •	
	Fuel	T	479.29	278	155,601,442	90,735,320	96,324,142	14,404,063	108.358.951	3.806.7
	Total Operations Expenses		522,32		270,532,131	106,768,573	64 321 372	12,310,148	00,555,404	2,842,0
	Total Maintenance Expenses	1	148 27							
49 50	Total Maintenance Expanses		148,27	0,631	78,921,924	31,209,520	17,243,728	2,637,277	16,676,381	1,600,70

	RENERGY			į	!					
39 C	COST OF SERVICE STUDY		<u> </u>			·····	•			
T YE	AR ENDING 3/31/2011			1			<b> </b>			
OÇĂ.	TION OF PAYROLL					[				
144	<u> </u>				İ				7	
144	Customer									
14						İ				
144										
144		Allocation	Allocation	Total		Small	Medium	Public	High LFf	Lighting
L.J., I.		Factor	Basis	Company	Residential	General Service	General Service	Schoels	LTMACS	Service
	eem Production:									
	Operation			·	ļ					
H	Op. Sup. & Eng. Fuel	99.0		0	<b></b>	<u> </u>				***************************************
	Steam Expenses	89.0				·				
tt	Steem from Other Sources	99.0		9		<u> </u>	<u> </u>			
$\mathbf{H}$	Steam Transferred - Credit	99.0		0	·	į	<u> </u>			
	Electric Expenses	99.0		0	•	l				
111	Miscellaneous Steam Power Expenses	99.0	-		ļ <u>-</u>	†				
111	Rents	99.0		0		i				
	Maintenance	1		1		ļ				
Π.	Maint Sup , & Eng.	99.0	-	0	-			•		
1.1	Structures	99.0		0	-	•				
++	Boiler Plant	99.0						-		
++	Electric Plant	96.0		0	-		-		•	,
Ц.	Miscellaneous Steem Plant	96.0	-	. 0				•		
	tel Steam Production			0						
Nu	clear Production:					ļ				
110	Operation			<del> </del>						
- 9	Op., Sup., & Eng.	90 0	_	<del> </del>	<b></b>	<b></b>				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Fuel	99.0		<u> </u>		<u> </u>	·			
11	Steam Expenses	90.0	i -	9		·	ļ <u>-</u>	······································		
2.1	Steem from Other Sources	99.0		0				·		
II	Steem Transferred - Credit	99.0		0	·····			······································		
11.	Electric Expenses	99.0	-	0				······		
II.	Miscellaneous Nuclear Power Expenses	99.0		0				•		
	Rents	99.0		. 0		-				
1.1	Maintenance			Ĭ		i			***************************************	
44.	Meint, Sup., & Eng.	90.0		. 0			-	-		**************
П	Structures	99.0		0		-		•		***************************************
	Reactor Plant	99.0			<u> </u>				-	***************************************
++	Electric Plant Mecelleneous Nuclear Plant	99.0		0					. 1	
174	tal Nuclear Production	90.0	*							
۲r	GI POCES FROM FROM FROM FROM FROM FROM FROM FROM				<u> </u>		······································			
	her Production:			ļ	: 	ļ				
1	Operation			<del> </del>		ļ				
11	Op., Sup., & Eng.	99.0		†a	<u> </u>					
	Fuel	90.0		0	·			······································		
П	Generation Expenses	99.0		1 0		·				
	Miscelleneous Other Power Expenses	99.0	*		-	<del> -</del>				
LL	Rents	99.0		0		·····				
	Visintenance									
4.4.	Meint Sup., & Eng.	99.0		0	•		•			
LI.	Structures	99.0		. 0						
∔∔	Generating and Electric Plant	99.0		0			-	-	- 1	
1	Miscelleneous Other Power Generation	99.0	•					-	- 1	
100	tel Other Production			0						
0	har Power Supply:			<del> </del>						
1	Operation			ļ	ļ					
11	Purchased Power	99.0		0	ļ					
П	System Control and Load Dispatching	99.0					•			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
$\Pi$	Other Expenses	99.0		1	·	·				
	tel Other Power Supply					·····				
ļ.i.				T		i				
	inemiteion:			I		†				
	Operation			I						
ļ <b>ķ</b>	Supervision & Eng.	99.0		. 0		L	•	-		
₩	Load Dispatching	99.0		0			•			
₩.	Station Expenses	99.0		0						
t÷	Overheed Line Expenses Underground Line Expenses	99.0								
++-	Transmission of Electricity by C**	99.0		0						***********
	Transmission of Electricity by Others Miscellaneous Transmission Expenses	99.0	•	<u> </u>	<u>-</u>					
††	Rents	99.0		0						
	Vaintenance		-	0						
Τť	Supervision & Engineering	96.0								
11.	Structures	99.0	+			•			······	
Ш	Station Equipment	99.0	*	1 0						
Ш	Overhead Lines	99.0	•	0		-				
11	Underground Lines	99.0	-	1 0						
II.	Miscelleneous Transmission Expenses	99.0								
	tal Transmission Expense									

Uncodectible Account Miscoelensous Cust Miscoelensous Cust del Customer Account Supervision Supervision Supervision Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensous Miscoelensou	ICE STUDY		ļl.	<b>i</b>	I	<u>i</u>	L	1		
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Operation  Meer Reading Exp Meer Reading Exp Meer Reading Exp Meer Reading Exp Meer Reading Exp Meer Reading Exp Meer Reading Exp Meer Reading Exp Meer Reading Exp Meer Reading Exp Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer Reading Meer R				I	T					
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Miles Contornes Series  John Contornes Series  John Control Control  Supervision  Demonstration Series  Promotional Advances  Promotional Advances  Promotional Advances  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control  John Control	vertising Expenses	1.0	Customers	55,201	48,138	6,779	113	140		
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Operation Selective Office Supplies and I Administrative Exp. Office Supplies and I Administrative Exp. Outside Service Fig. Property Insurance Injuries and Desperation Franchise Requirem Regulatory Commis- Desperation Regulatory Commis- Desperation Regulatory Commis- Desperation Regulatory Commis- Desperation Regulatory Commis- Desperation Regulatory Commis- Desperation Regulatory Commis- Desperation Regulatory Commis- Desperation Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Commis- Regulatory Com		***************************************								
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Salarise Office Supplies and Administrative Expe- Outside Services En Property Insurance, rearlies, and Demoga- temployee Persions. Franchises Requieses Proposed Commen- Transches Requieses Duplicate Charges; Institutional of Good Miss. General Exper Rearls Maintenance Maintenance Maintenance Maintenance Maintenance of General Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance M	t	****		•		<del>-</del>				
Office Supplies and Administrative Expe- Outside Services En- Property insurance repairs and Damage Employee Pensions Franchies Requisem Regulatory Commiss Duplicate Charges - Institutional or Good Mex. General Exper- Rents deinterance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance of General Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexicance Mexican	***************************************	310	Payrol - Customer	14,433,523	11.867.031	······································				***************************************
Administrative Expo- Outside Services En- Property insurance injuries and Demega Employee Persons. Franchise Requirem Duplicate Charges - Institutional or Good Mac. General Exper- Nacia- Renta- tive Charges - Interviewe	nd Expenses	310	Payrol - Customer			1,747,268	31,142	433,525	94,020	20
Outside Services En- property Insurance Property Insurance Property Insurance Employee Persions Franches Requiewin Regulatory Commiss Duplicate Charges - Institutional or Good Mac. General Exper- Rents delinferance Literaturance of General MacAdamance of General MacAdamance of General	xpenses Transferred - Cre		Payrol - Customer	2,263	1,861	274		68	15	
Property insurance injuries and Demege Employee Persions Franchise Requisers Regulatory Commiss Duplicate Charges - institutional or Good Misc. General Exper Rents Misc. Hermance Maintenance Maintenance of Gen		26 n	Total Plant - Customer			548			<u>.</u>	
Injuries and Demege Employee Persions Franchise Requirem Regulatory Commiss Duplicate Charges Institutional of Good Misc. General Exper Rests Meintenance Meintenance of General Meintenance of General Meintenance of General			Total Plant - Customer	4,129	3,251	D46	12	15	5	
Employee Persions Franchise Requirem Regulatory Commiss Duplicate Charges Institutional or Good Misc. General Exper Rents Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Maintenance Main			Payrol - Customer	0						
Franchise Requirem Regulatory Commiss Duplicate Charges - Institutional or Good Mac. General Exper Rents deintenance Meintenance of Gen tal AAG	on and Renefits	31.0	Payrol - Customer Payrol - Customer							
Regulatory Commiss Duplicate Charges - Institutional or Good Mec. General Exper Rents Heintenance Maintenance of General AAG		99.0		88,007	72,358	10,654	190	2,643	573	
Duplicate Charges - Institutional or Good Misc. General Exper Rents Heintenance Maintenance of General A&G				o						
Institutional or Good Misc. General Exper Rents Heintenance Maintenance of General IASC	es - Credit	#8.0 99.0	OSM Lees A&G and Fuel - Customer	0						
Misc. General Exper Rents Maintenance Maintenance of General Internance of General Maintenance of General	andul Advertision C	•••0	O&M Less A&G and Fuel - Customer					<u></u>	<u>. 1</u>	
Rents Maintenance Maintenance of Gents tal A&G	names									
Maintenance Maintenance of Gen tel A&G	***************************************		OBM Less ASG and Fuel - Customer	35,954	29,960	4,329	75	663	138	
Maintenance of Gen tel A&G		48.0	O&M Less A&G and Fuel - Customer	0						
Ini A&G	·									
1	Seneral Prent	36.0	General Plant - Customer	120,401	101,936	17,126	382	485	147	
i Devenili			<u>_</u>	14,693,338	12,076,397	1,780,198	31,808	437,300	94,898	27
				I					***************************************	
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<u></u>			i		1					
uel				0	0	0	0	0		***********
Total Operations Exper									arremanna and an annual Annual Annual	
Total Maintenence Exp				49,737,538	40,895,931	5.900.413	96.893	1.752.078	375 165	
YROLL EXPENSES -				49,737,538 10,076,707	40,895,931 8,278,214	5,900,413 1,281,954	98,893 30,268	1,752,079 40,670	375,165 13,660	65 43

STAR ENERGY ASS COST OF SERVICE STUDY		1			·		·····•		
ST YEAR ENDING 3/31/2011					İ			<u>†</u>	
	1				†				***************************************
OCATION OF PAYROLL									
Demand								L	
† † † Conara	·				<b></b>				
<b>!</b>	••••••	T			•				***************************************
	Allocation	Allocation	Total		- Brnell	Medium	Public	High LF/	Lighting
	Fector	Bests	Company	Residential	General Service	General Service	Schools	LTIMICS	Service
Steam Production:					I				
Op., Sup., & Eng.		Demand - 4CP	5,264,808	2 212 424	1				***************************************
I Fuel	99.0		3,204,040	2,319,406	1,244,002	792,623	103,897	803,583	72
Steam Expenses		Demend - 4CP	15,282,114	6,732,412	3,812,809	2,300,702	301,578	2,332,513	2,10
Steam from Other Sources Steam Transferred - Credit	90.0								
Electric Expenses		Demend - 4CP Demend - 4CP	1,904,397	838,967	450,214	288,704	37.581	200 650	26
Miscellaneous Steam Power Expenses	3.0	Demand - 4CP	1,817,610	800,589	429,673	273,024	35,807	277,407	25
Rents	3.0	Demand - 4CP	443	195	105	67	9 !	58	
Meintenence									
Structures		Demend - 4CP Demend - 4CP	7,338,061 1,219,076	3,232,732 537,054	1,734,779	1,104,738	144,800	1,120,013	1,01
Boiler Plant		Demand - 4CP	12,256,605	5,399,108	288,199 2,897,319	183,530 1,845,085	24,057 241,851	180,068 1,870,676	16 1,68
Electric Plant	3.0	Demand - 4CP	3,070,713	1,753,230	940,835	599,140	78,535	607,425	54
Macelloneous Steem Plant Total Steem Production	3.0	Demand - 4CP	1,938,318	853,910	458,233	291,811	38,251	295,846	26
Total Steam Production	· <del> </del>		51,000,155	22,467,705	12,066,626	7,678,006	1,006,432	7,784,167	7,01
Nuclear Production:	1				<del> </del>	·			
Operation	4								***************************************
Op., Sup., & Eng.	3.0	Demand - 4CP Demand - 4CP	221,470	97,567	62,357	33,342	4,370	33,803	3
Sleem Expenses	3.0	Demend - 4CP	0	··············	ļ				
Steem from Other Sources		Demand - 4CP	0						
Steam Transferred - Credit	3.0	Demand - 4CP	Ö		†		-		······································
Electric Expenses  Mecellaneous Nuclear Power Expenses		Demend - 4CP	0						
Miscellaneous Nuclear Power Expenses Rents	3.0	Demand - 4CP Demand - 4CP	0		ļ				
Maintenance	1 20		<u>†</u>		<del> </del>				······································
Maint Sup., & Eng.	3.0	Demand - 4CP	811,971	357,707	191,956	122,241	16,023	123,931	11
Structures		Demand - 4CP	0	-					•
Reactor Plant Electric Plant		Demand - 4CP Demand - 4CP	0						
Mecellaneous Nuclear Plant		Demand - 4CP	137,872	60,738	32,504	20,756	2,721	21,043	1
Total Nuclear Production	1	Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette   Carlette	1,171,313	515,012	276,907	178,340	23,115	178,776	18
					7.9/59/				!Y.
Other Production:									
Operation Op., Sup., & Eng.		Demand - 4CP	379,566						
Fuel	99.0		3/9,300	187,210	89,730	57,142	7,490	57,932	5
Generation Expenses	3.0	Demand - 4CP	305,907	134,765	72,319	48,054	6,037	46,691	
Miscellaneous Other Power Expenses	3.0	Demand - 4CP	532,426	234,556	125,870	80,158	10,507	81,264	7:
Rents Memerance	3.0	Demand - 4CP	0		·····				
Meint Sup. & Eng.	30	Demand - 4CP	284,034	125,129	67,148	42,761	5,605	43,352	31
Structures	3.0	Demand - 4CP	0						
Generating and Electric Plant		Demand - 4CP	624,498	275,117	147,636	94,017	12,324	95,317	80
Miscellaneous Other Power Generation Total Other Production	3.0	Demand - 4CP	731,661	322,415	173,018	110,181	14,442	111,704	10
Total Other Production	-		2,858,281	1,259,193	675,720	430,310	56,405	438,280	300
Other Power Supply:						······································		<del>-</del>	······································
Operation Power									······································
Purchased Power System Control and Load Dispatching	3.0	Demand - 4CP	0						
Other Expenses	30	Demand - 4CP Demand - 4CP	928,399 956,483	408,000 421,371	219,481 226,120	139,760 143,997	18,321 18,875	141,702	12
Total Other Power Supply			1,884,882	830,370	445,801	283,787	37,196	287,690	13. 25
	1							***************************************	
Transmission:									
Supervision & Eng.	9.0	t2 CP Demand	642,319	261.487	150.243	100.963	11.922	115 330	
Loed Dispetching		12 CP Demend	1,041,539	424,009	243,623	183,715	19,333	187,028	2,36 3,63
Station Expenses	9.0	12 CP Demand	331,175	134,821	77,484	52,058	6,147	59,468	1,21
Overhead Line Expenses	9.0	12 CP Demand	308,025	125,396	72,049	48,417	5,717	55,311	1,13
Underground Line Expenses Transmission of Electricity by Others		12 CP Demand	268,918	109,475	62,902	42,270	4,992	48,289	90
Transmission of Electricity by Others Miscellaneous Transmission Expenses	99.0	12 CP Demend	620,319	222.054	101	139.040		447.20	
Rents	99.0		620,319	333,951	191,878	128,942	15,226	147,302	3,01
: Maintenance					•				······································
Supervision & Engineering	9.0	12 CP Demand	1,054,672	429,358	248,695	165,779	19,576	189,384	3,88
Structures Station Equipment		12 CP Demand	193,683	78,848	46,304	30,444	3,505	34,770	713
Overheed Lines	9.0	12 CP Demand 12 CP Demand	2,232,851 822,464	908,991	522,278 192,380	350,972 129,280	41,445 15,208	400,947	8,218
Underground Lines	9.0	12 CP Demend	200,008	109,456	62,890	129,280 42,262	15,200 4,991	147,688 48,250	3,027
Miscellaneous Transmission Expenses		12 CP Demand	152	62	36	24	3	27	
Total Transmission Expense	1		7,984,984	3,250,678	1,867,739	1,255,125	148,214	1,433,841	29,389

STAR ENERGY									
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T YEAR ENDING 3/31/2011		ļ						<b>i</b>	
OCATION OF PAYROLL	······								
OCATION OF PATROLL		ļ							
Distribution:	•••••	ļ	<del>-</del>	<u>-</u>					
Operation			·····						
Supervision & Eng.	20.0	Distribution Operations - Demand	825,983	392,528	198,492	120,321	24,632		8.5
Loed Dispetching	20	Demand - NCP	2.058.694	977,394	489,254			85,452	
Station Expenses		Demand - NCP	498,237	236,825	118,049	299,598 72,287	61,334 14,799	212,775	16,3
Overhead Line Expenses	15.0	Overheed Lines & Transformers - Demand	1,081,216	504,317	252,451	164,587	31,647	51,338 109,788	3,9
Underground Line Expenses	20	Demand - NCP	259,641	123,340	81,742	37,807	7,740	26,851	2,0
Street Lighting and Signal Systems		Lighting Service Direct	0	189,500				20,831	
Meter Expenses	2.0	Demand - NCP	0						
Customer Installations Expenses		Demand - NCP	0.		•	- !			
Macellaneous Distribution Expenses		Distribution Operations - Demand	964,472	458,342	229,437	140,494	28,762	90,779	7.
Rente	39.0	Distribution Operations - Demand	0						
Maintenence Supervision & Engineering		<b>.</b>					<u>.</u>	<del></del>	
Structures		Distribution Maintenance - Demand - NCP	513,643	244,095	122,190	74,822	15,318	53,139	4,1
Station Equipment		Demand - NCP	2,889 2,163,034	1,373	687	421		299	17,
Overhead Lines	15.0	Overheed Lines & Transformers - Demand	1,925,791		514,561	315,088	64,505	223,776	
Underground Lines	20	Demand - NCP	278.475	915,185 131,386	458,124 65,770	280,529 40,274	67,430 8,245	199,232 28,603	15,
: Line Transformers	2.0	Demand - NCP	202,557	90,200	48,186	29,508	6,245 6,041	20,965	2,
Street Lighting and Signal Systems	80.0	Lighting Service Direct	202,037				5,041		1/
Meters		Demand - NCP	0	- 1					
Miscellaneous Distribution Expenses		Distribution Maintenance - Demand	528,229	251,028	125,560	76,947	15,753	54,648	4,
Total Distribution			11,275,762	5,359,005	2,682,612	1,642,681	335,291	1,166,635	89
					The content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the content of the co				
Customer Accounts:	******							······	,
Operation		<u> </u>							
Supervision Meter Reading Experises		Demand - 4CP	0]						
		Demand - 4CP	0 ;						
Customer Records and Collection Expense Uncollectible Accounts		Demand - 4CP Demand - 4CP	0						
Macellaneous Customer Accounts Exp.		Demand - 4CP	0						
Total Customer Accounts	3.0	Demand - 4CP							
TO THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE COMMITTEE OF THE									***************************************
Customer Service and Information:	***************************************	<u> </u>	·						
Operation		i		*	······				***************************************
Supervision	3.0	Demand - 4CP	0 !	· · · · · · · · · · · · · · · · · · ·					
Customer Assistance Expenses		Demend - 4CP	0 1	•	-				
Informational Advertising Expenses		Demend - 4CP	0		- i	•			
Misc. Customer Service and Information	3.0	Demend - 4CP	0 !	•		-	- 1		
Total Customer Service and Information		L	0		•	- 1		- 1	
Seles									
Operation Supervision		Demand - 4CP							
Demonstration & Selling Expenses		Demand - 4CP							
Promotional Advertising Expenses		Demend - 4CP			<u>-</u>				
Meceleracous Sales Promotion Expenses		Demend - 4CP							
Total Sales	3.0	Delies N - 407	0						
			······································						
Administrative & General;			·····						
Operation					······································	i			•
Salaries	32.0	Payrol - Demand	24,367,718	10,774,001	5,760,008	3,667,880	514,285	3,510,668	40,
Office Supplies and Expenses	32.0	Payroll - Demand	3,821	1,590	903	575	81	500	
Administrative Expenses Transferred - Cree	32.0	Payroll - Demand	0						
Outside Services Employed	26.0	Total Plant - Demand	22,537	10,012	5,331	3,381	409	3,322	/
Property insurance	26.0	Total Plant - Demand	0				-		
Inturies and Demeges	32.0	Payroll - Demand	0			- 1			,
Employee Paneions and Senefits		Payrol - Demend	148,580	65,698	35,110	22,366	3,136	22,016	
Franchise Requirements	99.0		0		I				
Regulatory Commission Expenses	49.0	O&M Less A&G and Fuel - Demend							
Duplicate Charges - Credit Institutional or Goodwill Advertising Expens	99.0		<u>0</u>						
Misc. General Expenses		OSM Less ASG and Fust - Demand OSM Less ASG and Fust - Demand	0						
Rents			134,717	59,578	31,855	20,255	2,750	20,178	
Maintenance	49.0	O&M Less A&G and Fuel - Demand	0		<u>-</u>				
Maintenance of General Plant		General Plant - Demand	706.681	313.932					
Total A&G	30.0	Same rait - Demand	708,881 25,384,054		167,176	108,023	14,705	104,161	
1000 A00			23,384,054	11,225,600	6,000,053	3,820,478	535,404	3,760,909	41
Total Payrol:									
I I Julia Felyica.						·····•	<u> </u> -	<u>į</u>	
	***************************************	ļ	<del></del>						
Fred									
Fuel Total Operations Expenses							1 355 012	5 74F F03	
Fuel Total Operations Expenses Total Maintenance Expenses			59,241,080 40,075,148	26,220,755 17,099,131	14,003,651 9,471,058	8,912,984 8,005,857	1,255,913 842,855	8,745,592 5,980,151	101

	ENERGY COST OF SERVICE STUDY	t					ļ	ļ	ļ <u>-</u> -	
	AR ENDING 3/31/2011	<del> </del>	1		<b></b>	<del>}</del>		<b></b>	<u> </u>	
.J.,T.F	AR ENUMU 3/31/2011	<b></b>	Į					<b></b>	<b></b>	
OCA	TION OF PAYROLL	·						·	}	
	!	<del> </del>			<u> </u>				ļ	
111	Energy	·			·	ļ		····	ļ	
111	1	<u> </u>	•		·····			<b></b>	<del>-</del>	
TIT	1	1						ļ	····	
TTT		Allocation	Allocation	Total	•	lmaii	Medium	Public	High LF/	Lighting
111		Factor	Basis	Company	Residential	General Service	General Service	Schools	LTMACS	Service
1 Ste	ern Production:	•			***************************************			ł	·	
2 (	Operation				***************************************	l			!*****************************	
3	Op., Sup., 8 Eng.	4.0	Energy (MWh) @ Generation	0	-	•			- 1	
•	Fuel	4.0	Energy (MWh) @ Generation	3,403,909	1,155,384	634,135	695,083	105,004	785,573	28,72
5	Steam Expenses	4.0	Energy (MWh) @ Generation							
	Steem from Other Sources	4.0	Energy (MWh) @ Generation	0		<u></u>			<u> </u>	
В	Steam Transferred - Credit Electric Expenses	1.0	Energy (MWh) @ Generation Energy (MWh) @ Generation	0	<u> </u>				·	
	Miscellaneous Steam Power Expenses	4.0	Energy (MWh) (3 Generation	0				•	• •	
0	Renta	4.0	Energy (MWh) @ Generation	0	-		•		······························	
1 1	Maintenence	1	i i					·		
2	Meint, Sup., & Eng.	4.0	Energy (MWh) @ Generation	0	-					
3	Structures	4.0	Energy (MWh) @ Generation	0						
	Boiler Plant	4.0	Energy (MWh) @ Generation							
5	Electric Plant	4.0	Energy (MWh) @ Generation	0						
7 To	Mecelleneous Steam Plant tal Steam Production	4.0	Energy (MWh) @ Generation							
9 110	di stemi Productori			3,403,909	1,155,384	634,135	696,083	105,004	785,673	28,72
	clear Production:	†					ļ	<b> </b>	ļ	
	Operation	†···						Į		
1111	Op., Sup., & Eng.	4.0	Energy (MWh) @ Generation			ļ		<del> </del>	<del>-</del>	
2	Fuel	4.0	Energy (MWh) @ Generation	ŏ					!	
3	Steam Expenses	4.0	Energy (MWh) @ Generation	0				-	- 1	
4	Steam from Other Sources	4.0	Energy (MWh) @ Generation	0		-	•			
5	Steam Transferred - Credit	4.0	Energy (MWh) @ Generation	0						
	Electric Expenses	4.0	Energy (MWh) @ Generation	0					- 1	
<b>,</b>	Miscellaneous Nuclear Power Expenses Rents	99.0	Energy (MWh) @ Generation	0		•				
	Vaintenance	99.0	•	0	·		·		<u>.</u>	<u>-</u>
	Maint Sup., & Eng.	4.0	Energy (MWh) @ Generation	0	į			ļ		
1	Structures	40	Energy (MWh) @ Generation		•			•	·····	
2	Reactor Plant	4.0	Energy (MWh) @ Generation	0						····
3	Electric Plant	4.0	Energy (MWh) & Generation	0	i				<del>-</del>	
•	Miscellansous Nuclear Plant	4.0	Energy (MWh) @ Generation	Ö	•			-		······································
To	tel Nuclear Production			0	-	-				
<b>L</b>										
	her Production:	ļ								
	Operation	į							<u> </u>	
++	Op. Sup., 8 Eng.	<b>DO</b> .0		0		•			- 1	<del>-</del>
	Generation Expenses	90.0	Energy (MWh) @ Generation	61,387	20,837	11,436	12,536	1,894	14,167	
2 11	Miscellaneous Other Power Expenses	99.0								
	Rents	99.0							·	
	Vaintenance	["								······································
5	Maint Sup. & Eng.	99.0		0		•	-			***************************************
1.1.1	Structures	99.0								
-	Generating and Electric Plant	99.0		0	•					
	Miscelleneous Other Power Generation	99.0	***************************************	0	•					
10	tal Other Production	<del> </del>	4	61,387	20,637	11,436	12,535	1,894	14,167	51
	her Power Supply:	<b>†</b>						į	j	
2 0	Operation	I							·····	
	Purchased Power	4.0	Energy (MWh) @ Generation	0				ļ		
	System Control and Load Dispetching	4.0	Energy (MWh) (2 Generation	823,298	279,451	153,377	158,118	25,397	190,005	6,04
	Other Expenses	4.0	Energy (MWh) @ Generation	848,202	287,904	158,017	173,204	28,185	196,753	7,15
	tal Other Power Supply			1,671,499	567,355	311,394	341,322	51,583	385,758	14,10
1	1	<b></b>								
	enamisaion: Operation	ļ				i		<b></b>		
	Supervision & Eng.	99.0						ļ		
	Loed Dispetching	90.0				·				
TT	Station Expenses	99.0		0						
11	Overhead Line Expenses	99.0		0		·····		·····		······································
	Underground Line Expenses	99.0		Ö	-					·····
	Transmission of Electricity by Others	99.0		ő	-	-	•	-		
	Miscellaneous Transmission Expenses	99.0		0			-	-		•
		99.0	•	i o		-				
H	Rents									
١,	Vaintenence			a		•		-		
	Vaintenence Supervision & Engineering	90.0								
	Asintenence Supervision & Engineering Structures	99.0	*			•	-	-		
ļ	Asintenance Supervision & Engineering Structures Station Equipment	99.0 99.0	*	0						
	eintenence Supervision & Engineering Structures Station Equipment Overheed Lines	99.0 99.0 99.0		0				·		
	Asintenance Supervision & Engineering Structures Station Equipment	99.0 99.0		0	:					

TAR ENERGY						i.			
SS COST OF SERVICE STUDY							i.	i	
YEAR ENDING 3/31/2011					į				
Lil									
CATION OF PAYROLL					<u></u>				
Distribution:		······							
Operation									
Supervision & Eng.	40 A. District	- A							
Loed Dispetching	40.0 Deemburo	n Operations - Energy Wh) @ Generation	172,143	58,430	32,070	36,152	5,310	39,728	1
Station Expenses		Wh) @ Generation	1,823,861	819,071	339,778	372,435	55,263	420,921	15
Overheed Line Expenses	18.0 Overbeed	Lines & Transformers - Energy		<u>-</u>					
Underground Line Expenses	4.0 Energy (N	Wh) @ Generation	0					·····	
Street Lighting and Signal Systems	60.0 Lighting S	ervice Direct	0						
Meter Expenses	4.0: Energy (M	Mh) @ Generation	0	•	-				
Customer Installations Expenses	4.0: Energy (M	Wh) @ Generation	0	-		-	-		
Mecelleneous Distribution Expenses	4.0: Energy (M	Wh) 63 Generation	201,005	68,227	37,446	41,048	6,201	46,389	
Rents	40.0 Distributio	n Operations - Energy	0	-	- 1	. 1	- !		
Meintenance	1							***************************************	
Supervision & Engineering	43.0 Distributio	n Maintenance - Energy	0			-	- 1	-	***************************************
Structures	4.0 Energy (M	Wh) @ Generation	9			•		- 1	
Station Equipment	4.0 Energy (M	Wh) @ Generation	0		- 1		•		••••••
Overhead Lines	16.0: Overhead	Lines & Transformers - Energy	0						
Underground Lines	4.0 Energy (M	Wh) @ Generation	0 }			<u>.                               </u>			
Line Transformers Street Lighting and Signal Systems	4.0; Energy (M	Wh) @ Generation	9						
Meters Lighting and Signal Systems	60.0 Lighting S	ervice Lifect	0						
Miscellaneous Distribution Expenses	43.0 Dietrib die	Wh) @ Generation		<del>-</del>			<u>-</u> -		
Total Distribution	NO.U: L/MENDUBO	n Maintenance - Energy	2 407 00 }		****				
TIT			2,197,000	745,728	409,294	448,632	67,774	507,038	1
Customer Accounts:	······································								
Operation			ļ				·		***************************************
Supervision	4.0: Energy (M	Wh) @ Generation	0		- 1			***************************************	
Meter Reading Expenses	4.0 Energy (M	Wh) @ Generation	0			······································			
Customer Records and Collection Expense	4.0 Energy (M	Wh) @ Generation	0						
Uncollectible Accounts	4.0 Energy (M	Wh) @ Generation	0				······		
Miscellaneous Customer Accounts Exp.	4.0 Energy (M	Wh) @ Generation	0	•		- 1			
Total Customer Accounts			0	-	-	- 1			
Customer Service and Information:						·····			
Operation					***************************************				
Supervision	4.0: Energy (M	Wh) @ Generation	0		•				
Customer Assistance Expenses	4.0 Energy (M	Wh) @ Generation	0		•	- "			
Informational Advertising Expenses	4.0 Energy (M	Wh) @ Generation	0		-	- 1			
Misc. Customer Service and Information	4.0 Energy (M	Wh) @ Generation	0				- 1		
Total Customer Service and Information			0	-	• 1	- 1		•	
<u> </u>									
Salee:									
Operation									
Supervision	4.0 Energy (M	Wh) @ Generation	0		- i		- 1	- 1	
Demonstration & Selling Expenses	4.0 Energy (M	Wh) @ Generation	0						
Promotional Advertising Expenses	4.0 Energy (M	₩h) @ Generation	0 .	-			- 1		***************************************
Miscellaneous Sales Promotion Expenses	4.0 Energy (M	Wh) @ Generation	0						
Total Seise			0						
Administrative & General:	<del>-</del>								
Operation			ļ						
Selection	33.0 Payroll - E	Annual Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the	2 345 674						
Office Supplies and Expenses	33.0 Payrol - E	Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Marrie Ma	2,345,978 368	795,292	437,046	479,052	72,369	541,418	!
Administrative Expenses Transferred - Cree	33.0 Payrol - E		308	125		76	11	85	
Outside Services Employed	27.0 Total Plant	- Energy	0						
Property Insurance	27.0 Total Pleni		0						
Injuries and Demeges	33.0 Payroll - E	nergy	0						
Employee Pensions and Benefits	33.0 Payrol - E		14.304	4,855	2,605	2,921	441	3,301	
Franchise Requirements	99.0 -		0	7,000			<del></del>		
Regulatory Commission Expenses		A&G and Fuel - Energy	o i						
Duplicate Charges - Credit	99.0 -		0	-	•				
Institutional or Goodwill Advertising Expens	50.0; O&M Lees	A&G and Fuel - Energy	0	•	-				
Misc. General Expenses	50.0 O&M Leas	A&G and Fuel - Energy	24,244	8,229	4,517	4,951	748	5.595	
Rents	50.0: O&M Less	A&G and Fuel - Energy	0						
Meintenence						·····			
Maintenance of General Plant	37.0 General Pi	ent - Energy	0		-	- 1			•••••
Total ASG			2,384,894	809,502	444,298	485,900	73,670	550,399	3
1:1									
Total Payrolt		***************************************							
1.1.1									
fuel		***************************************	3,485,298	1,178,221	645,571	707,618	105,896	799,741	2
Total Operations Expenses			8,047,199	2,731,451	1,499,161	1,643,240	248,242	1,857,178	
Total Maintenance Expenses			0	0	0	0.	0	01	

	ENERGY OST OF SERVICE STUDY									
	AR ENDING 3/31/2011									
1 1 7	AN ENDING #31/2011									
LOCA	TION OF PAYROLL									
TIT	1			·····						***************************************
	Total Payroll Expenses									
								·		
		1		***************************************			·			
		<u> </u>		Total		Breat	Medium	Public	High LF/	Lighting
				Сотралу	Residentisi	General Service	General Service	Schools	LTMACS	Service
1 Ste	em Production:									
2 0	peration								······	
3 +	Op., Sup., & Eng.	<del>.</del>		5,264,898	2,319,408	1,244,602	792,623	103,897	803,583	72
5	Fuel Steam Expenses			3,403,908	1,155,384	634,135	695,083	105,004	785,573	28,72
0	Steam from Other Sources			15,282,114	6,732,412	3,612,809	2,300,702	301,578	2,332,513	2,10
	Steam Transferred - Cradit			<u>0</u> .						
8	Electric Expenses			1,904,397	838,967	450,214	286.704	37,581		
8	Miscellaneous Steam Power Expenses		i	1,817,510	800,689	429,673	273,624		290,669	26 26
10	Rents	··		443	195	106	2/3,024	35,867	277,407	29
	destenance						X1.		<del></del>	
2	Maint Sup., & Eng.			7,338,081	3,232,732	1,734,779	1,104,738	144,800	1,120,013	1,01
	Structures			1,219,076	537,054	288,190	183,530	24.057	186,068	10
	Boller Plant			12,255,006	5,399,108	2,897,319	1,845,085	241,861	1,870,678	1,68
	Electric Plant Macellaneous Steam Plant			3,979,713	1,753,230	940,835	599,140	78,536	607,425	
	al Steam Production	+		1,938,318	853,910	458,233	291,811	38,251	295,845	21
8	1			54,404,064	23,623,069	12,690,963	8,373,068	1,111,436	8,589,740	36,7
	clear Production:					····	<del>.</del>	i		
o c	peration									
1	Op., Sup. & Eng.	1		221,470	97,567	52,357	33,342	4,370	33,803	
2 1	Fuel	1		0				7,3,0		
3	Steem Expenses			0		-	. 1			
4	Steem from Other Sources			0	•		- 1		• 1	•
6	Steem Transferred - Credit			0			. 1	- 1	- 1	
	Electric Expenses Miscellaneous Nuclear Power Expenses			0			- 1			
	Renta	<del></del>		0						
	Anintenance	···		<u>.</u> 0.						
0	Maint, Sup., & Eng.			811,971	267 707					
	Structures	·			357,707	191,958	122,241	16,023	123,931	11
2	Reactor Plant									
3	Electric Plant			137,872	60,738	32,594	20,758	2,721	21,043	
	Miscellaneous Nuclear Plant			0	Traine.	70,771	***	······································	E.1979	
Tot	al Nuclear Production			1,171,313	518,012	276,907	176,340	23,115	178,778	16
7 Oth	iner Production:									
	peration					ļ				
	Op., Sup., & Eng.			379,556						
0	Fuel				167,210	80,730	57,142	7,400	67,932	
	Generation Expenses	· •		61,387 305,907	20,837 134,765	11,438 72,319	12,535 46,054	1,894	14,167	6
	Miscellaneous Other Power Expenses			532,426	234,556	125,870	80,156	8,037 10,507	46,691 81,264	
	Rents			0		120,070		10,507		
	feintenance			······································		•		······································		<u>-</u>
5	Ment. Sup., & Eng.			284,034	125,129	67,148	42,761	5,806	43,352	
##	Structures	4		0		- 1	-	+ i		
	Generating and Electric Plant			624,408	275,117	147,536	94,017	12,324	95,317	
Tot	Miscellaneous Other Power Generation at Other Production			731,861	322,415	173,018	110,181	14,442	111,704	
100	i i			2,919,669	1,280,029	087,158	442,848	58,299	450,428	9
	er Power Supply:					ļi			<del>-</del>	
i	peration	-				·		<del>-</del>		
3	Purchased Power			0		·				
	System Control and Load Dispetching			1,751,697	688,450	372,858	307,888	43,718	331,707	7.0
E.L.	Other Expenses	1		1,804,685	709,275	384,137	317,201	45,041	341,741	7,0 7,2
Tot	al Other Power Supply			3,556,382	1,397,725	756,994	825,089	88,750	673,448	14,3
7	4				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
	nemission;									
	peration Supervision & Eng.									
	Load Dispatching			542,319	261,487	150,243	100,963	11,922	115,339	2,3
	Station Expenses			1,041,530	424,000	243,623	183,715	19,333	187,026	3,6
111	Overheed Line Expenses	1		331,175 306,025	134,821 125,398	77,464 72,049	52,056 48,417	0,147	50,468	1.2
	Underground Line Expenses	1		206,025	125,396 109,476	72,049 82,902	48,417 42,270	5,717	55,311	1,1
411	Transmission of Electricity by Others	. I.		0	154,4/9	Y4.902	********	4,992	48,289	
	Mincellaneous Transmission Expenses	.1		820,319	333,961	191,878	128,942	15,226	147,302	3,0
71.1.1	Hents			010,010				19.20		
. N	Mintenance	4								
	Supervision & Engineering Structures			1,054,672	429,366	248,606	165,779	19,576	189,384	3,8
	Station Equipment	<del>-</del>		193,683	78,848	45,304	30,444	3,505	34,770	
2	Overheed Lines			2,232,851	908,991	522,278	350,972	41,445	400,947	8,2
	Underground Lines	+		822,464	334,824	192,380	129,280	15,208	147,668	3,0
	Miscellereous Transmission Expenses			268,868 152	100,456	82,890 36	42,262	4,991	48,280	99
	al Transmission Expense	·÷······	····	7,984,984	3,250,676	1,887,739	1,255,125	148,214	1,433,841	29,38

403 C	ENERGY				<u>.</u>				
	OST OF SERVICE STUDY AR ENDING 3/31/2011								
71 15	RK ENDING 3/31/2011			<u>į</u> .	<u>i</u>				
OCA?	TION OF PAYROLL								
	NH OF FAIROUL								
7 Out	tribution:				······		<del>-</del>		
	peration			<del>†</del>	····				•••••••
9	Supervision & Eng.		3,393,845	2,362,771	509,851	150,926	152,703	161,680	57,1
0	Load Dispetching		3,880,555	1,595,484	829,042	672,033	117,507	633,696	31.7
1	Station Expenses		496,237	235,825	118,049	72,287	14,799	51,336	3,6
2	Overheed Line Expenses		3,821,447	2,911,407	591,452	160,221	39,091	110,335	8,6
3	Underground Line Expenses		1,592,274	1,286,585	225,423	40,528	11,334	27,115	2,
	Street Lighting and Signet Systems		281,115						261,
	Motor Expenses Customer Installations Expenses		8,816,869	4,622,595	777,726	11,108	967,349	218,002	
6	Miscellaneous Distribution Expenses		141,887	123,734	17,426	290	363	28	
	Rents		3,962,873	2,758,924	595,101	186,739	178,308	177,122	
	Asintenance								
	Supervision & Engineering		1,660,797	1,103,797	247,665	77,252	18,551	53,786	•••
	Structures		2,889	1,373	687	421	10,551	200	40,
1	Station Equipment		2.163.034	1,027,929	514,561	315,088	64,505	223,776	17.
	Overheed Lines		6,934,791	5,283,338	1,073,310	290,754	70,939	200,225	16,
0	Underground Lines		1,000,168	1,309,447	240,131	43,172	12,074	28,884	2
	Line Transformers		418,765	284,807	74,740	29,948	6,624	20,998	1
	Street Lighting and Signal Systems		328,796		- T				328
	Motors Miscellaneous Distribution Expenses		869,791	637,706	194,213	11,395	15,806	10,873	
	al Distribution		1,594,835	1,136,141	254,698	79,446	19,078	56,314	51
0	an Companyori		39,948,988	28,940,823	6,263,876	2,150,604	1,709,023	1,963,570	919
	Homer Accounts:			·			***************************************		
1 0	peration			······	····				
	Supervision		1.908.425	1,714,813	241,504	4,014	5,303	424	
3	Meter Reading Expenses		5,083,424	4,415,538	621,850	10,336	13,656	1.092	
41.1.1	Customer Records and Collection Expenses		8,503,810	7,415,712	1,044,387	17,358	22,934	1,834	1
	Uncollectible Accounts		0	-				- 1	
.i.i.	Miscellaneous Customer Accounts Exp.		150	131	18	0	0	0	
	al Customer Accounts		15,533,810	13,545,193	1,907,769	31,708	41,893	3,350	2,
6	<u> </u>		L				L_		
Q Cus	stomer Service and Information:		<u>-</u>						
	peration Supervision								
	Customer Assistance Expenses		850,383	741,573	104,439	1,736	2,293	183	
	Informational Advertising Expenses		2,208,316	1,925,753	271,212	4,508	5,956	476	
	Misc. Customer Service and Information		66,201	48,138	6,779	113	140	12	
5 Tota	al Customer Service and Information		3,113,901	2,716,464	382,431	0,358	8,398	671	
9	[					y,300			••••
7 Sele		<u>-</u>						·····	
0	peration								
	Supervision		0	•	-				
	Demonstration & Selling Expenses		0	•	-				
	Promotional Advertising Expenses		0			-	• •		
111	Miscellaneous Sales Promotion Expenses		0					-	<del></del>
	al Selee		01			-			
	<u> </u>								
	ministrative & General:				<u>į</u>				
	Selection								
	Office Supplies and Expenses		41,147,219	23,438,014	7,943,983	4,178,074	1,020,158	4,246,104	320
	Administrative Expenses Transferred - Credit	·	6,452 0	3,675	1,246	668	160	806	
H	Outside Services Employed		26,666	13,263	5,878	3,393	484	3,327	
	Property insurance		20,000			3,303		3,34/	
	Injuries and Demages		ot:			_ 1			
	Injuries and Derregee Employee Pansions and Benefits		0 250,891	142,911	48,438	25.475	6,220	25.890	
	Injuries and Demeges Employee Pensions and Benefits Franchise Requirements		0	142,011	48,438	25,475	6,220	25,890	
	Injuries and Derregee Employee Paraions and Benefits Frenchise Requirements Regulatory Commission Expenses		0 250,891 0	142,011	48,438	25,475	6,220	25,890	
	Injuries and Demeges Employee Pensions and Bensitie Franchise Requirements Requirements Requirements Duplicate Charges - Credit		0 250,891 0 0	142.011					
	Interies and Demeges Employee Persistent and Benefits Franchies Requirements Regulationy Commission Expenses Oxplicate Charges - Cradit Institutional or Goodwill Advertising Expense		250,801 0 0 0 0	<u>-</u>					
	Injuries and Dermages Employee Presions and Benefits Franchies Requirements Regulatory Commission Expenses Outploate Commission Expenses Outploate Commission Expenses Institutional or Goodwill Advertising Expenses Mac. General Expenses		0 250,601 0 0 0 0 0 194,915	142,011 - - - - - - - - -					
	Infurins and Demages Employee Presions and Bernetts Franchise Requirements Requirements Requirements Requirements Duplicate Charges - Crodit Institutional of Condell Advertising Expenses Misc. General Expenses Rents		250,801 0 0 0 0	<u>-</u>					
	Interior and Derregoe Employee President Benefits Franchise Requirements Requirements Requirements Requirements Complete Commission Experies Depthose Commission Experies Institutional or Goodwill Advertising Experies Menc General Experies Rents Interioring		0 250,861 0 0 0 0 0 0 104,915	97,768	40,701	25,280	4,160	25,011	
	Infaries and Derregee Employee Persistes Franchise Requirements Requirements Requirements Requirements Requirements Duploses Cherges - Credi Institutionis of Goodwill Advertising Experses Mate, General Expenses Rents Institutionis of General Plant Materiamance Materiamance of General Plant		0 250,601 0 0 0 0 0 104,915 0	97,758 97,758	40,701	25,280	4,160	25,011	1
M	Interior and Derregoe Employee President Benefits Franchise Requirements Requirements Requirements Requirements Complete Commission Experies Depthose Commission Experies Institutional or Goodwill Advertising Experies Menc General Experies Rents Interioring		0 250,861 0 0 0 0 0 0 104,915	97,768	40,701	25,280	4,160	25,011	1
I ot	Interies and Demograe Emphore Presides Franchise Requirements Demograe Deplotes Charges Charle Institutional or Goodwill Advertising Experies Rectard Rectard Conduct Advertising Experies Recta Rectard Rectard Conduct Advertising Experies Rectard Rectard Rectard Rectard Rectard Rectard		0 250,601 0 0 0 0 0 104,915 0	97,758 97,758	40,701	25,280	4,160	25,011	1
M Tota	Infaries and Derregee Employee Persistes Franchise Requirements Requirements Requirements Requirements Requirements Duploses Cherges - Credi Institutionis of Goodwill Advertising Experses Mate, General Expenses Rents Institutionis of General Plant Materiamance Materiamance of General Plant		0 250,601 0 0 0 0 0 104,915 0	97,758 97,758	40,701	25,280	4,160	25,011	1
Tota	Industries and Demograe Employee Presides Franchise Requisiments Angulatory Commission Expenses Franchises Requisiments Angulatory Commission Expenses Franchises Requisiments Angulatory Commission Expenses Franchises Review Anderson Expenses Review Industrian Anderson Angulatory And		0 250801 0 0 0 0 104,915 0 	97,708 	40,701 40,701 51,503 8,224,546	25,280 25,280 100,404 4,339,283	4,190 15,190 1,040,373	25,011 25,011 104,008 4,400,200	10 334
M Tota Tota	Induries and Demograe Employee Presides Franchise Requirements Franchise Requirements Regulatory Commission Expenses Duploses Charges - Creek Institution of Occomble Advantancy Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General Expenses Med. General		9 9 250,891 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	97,798 415,899 24,111,499		25,280 25,280 100,404 4,339,283	4,180 4,180 15,100 1,049,373	25,911 104,308 4,400,200	16 334
M Tota	Industries and Demograe Employee Presides Franchise Requisiments Angulatory Commission Expenses Franchises Requisiments Angulatory Commission Expenses Franchises Requisiments Angulatory Commission Expenses Franchises Review Anderson Expenses Review Industrian Anderson Angulatory And		0 250801 0 0 0 0 104,915 0 	97,708 	40,701 40,701 51,503 8,224,546	25,280 25,280 100,404 4,339,283	4,190 15,190 1,040,373	25,011 25,011 104,008 4,400,200	10 10 334 20 22 408

TAR ENERGY SS COST OF SERVICE STUDY	***************************************								
T YEAR ENDING 3/31/2011									
1 TEAR CHUING 33 V2011									
OCATION OF DEPRECIATION EXPENSE	···•								
VONTION OF DET NEODE HOR EXPENSE									
Customer								<del>-</del>	
								·····	
								······································	
	Allocation	Allocation	Total		Smell	Medium	Public	High LP/	Lighting
	Factor	Baele	Company	Residential	General Service	General Service	Schoole	LTMACE	Service
	<u> </u>								
Intengible Plent				***************************************	!			1	
111								***************************************	
Organization	99.0	-	0						
Frenchises and Consents	99.0		0						
Miscellaneous Intengible Plant	99.0		0		·	-			
Total Intengible Plant	···•		0						
				·					•••••
Production Plant	- <del>†</del>								
					·				
Steam Production	99.0		0					-	*
Turbine Production	99.0		0					i	
Other Production Plant	99.0	-	0						
Total Production Plant					<b></b>			11	***************************************
Total Production Plant			0						
Transmission:					ļ		<b></b>	ļļ.	
					ļ		ļ	ļļ.	
Land & Land Rights	99.0	-	0		·		·		
Structures & Improvements	99.0		0				<u> </u>		
Station Equipment	99.0		0	•		-			
Towers & Fixtures	96.0	•.	0					•	
Poles & Fixtures	99.0		. 0		•		-	. 1	
: Overhead Conductors & Devices	99.0					•			
: : Underground Conduk	99.0		0	•			-		
Underground Conductors & Devices Road and Trails	96.0		0		ļ				
Roed and Trails	99.0	*	0	······					
Total Transmission Plant	<del></del>		0		ļ		<b></b>	<u>_</u>	
I i i			У						
Distribution:		***************************************			<b></b>				
		~	***************************************		····				
Land & Land Rights	11.0	Dist'n Plant w/o Land - Customer	0	-				-	
Structures & Improvements	1.2	Distribution Customers	0	•	·	-	•		
Station Equipment	1.2	Distribution Customers	0	-				•	
Storage Battery Equipment	1.2		0					•	
Poles, Towers & Fixtures Overheed Conductors & Devices	1.2	Distribution Customers	4,412,219	3,847,724	541,892	9,007	11,890	874	
Overheed Conductors & Devices Underground Conduit		Distribution Customers	3,343,462	2,916,703	410,631	6,825	9,017	663	
Underground Conductors & Devices		Distribution Customers Distribution Customers	1,134,991	989,782	139,395	2,317	3,081	225	
Line Transformers	1.2		3,318,478 3,124,700	2,893,915 2,724,929	407,563 383,764	6,774 6,378	8,950	658	
Services	70	Services	2,855,195	2,260,716	576,444		8,427	610	•
Meters	8.0	Metara	2,093,418	1,534,833	467,433	9,608 27,424	8,429 37,558	20,168	
Installations on Customer Premises	60.0	Lighting Service Direct	(43,236)		70,333	41.747	37,000	40,100	(4
Leased Customer Property	. 60.0	Lighting Service Direct	807,285	•		-			80
Street Lighting & Signal Systems	60.0	Lighting Service Direct	2,368,742	· · · · · · · · · · · · · · · · · · ·			· · ·		2,36
111									
Total Distribution Plant			23,416,254	17,167,603	2,927,121	68,331	87,342	29,207	3,13
General Plant:									
General Plant	···				<b></b>			I	
Land & Land Rights	200	PTD Plant - Customer			ļ			<b></b>	
Structuree & Improvements	20.0	PTD Plent - Customer	214,300	168,736	28,349	632	803	244	10
Office Furniture and Equipment	20.0	PTD Plant - Customer	642,662	427,283	71,788	1,500	2,034	617	3
Transportation Equipment		PTD Plent - Customer		747,203		,,544	2,034	91/	
Stores Equipment	20.0	PTD Plent - Customer	18,350	14.455	2,429	54	89	21	
Toole, Shop and Garage Equipment	20.0	PTD Plant - Customer	92,844	72,047	12,256	273	347	106	
Laboratory Equipment	20.0	PTD Plant - Customer	4,800	3,779	635	14	18	5	
Power Operated Equipment	20.0	PTD Plent - Customer	0		-			- 1	***************************************
Communication Equipment	20.0	PTD Plant - Customer	688,178	541,858	91,038	2,028	2,580	782	44
Mecellaneous Equipment	20.0	PTD Plant - Customer	2,744	2,160	363		10	3	
Other Tangible Property Other - Plant Related		PTD Plant - Customer							
Other - Plant Related Other - Payroll Related	20.0	PTD Plant - Customer PTD Plant - Customer	149,378	117,616	19,761	440	560	170	
Other - Payron Realto	zu.u	FIDE HIR - CUNCIEN	0		·	······································			
Total General Plant			1,713,080	1,348,836	226,618	5,049	6,421	1,948	12
	***************************************		14,000		440,010	9,049	9,421	1,346	124
Amortization - Plant Related	20.0	PTD Plant - Customer	5,401,814	4,253,143	714,572	15,919	20,248	5,141	30
Amortization - Labor Related	31.0	Payroli - Customer	(4,290,445)	(3,527,541)	(519,385)	(9,257)	(128,858)	(27,948)	(7)

TAR ENERGY 35 COST OF SERVICE STUDY	1		·····						
YEAR ENDING 3/31/2011			<u>†</u>		***************************************	······	······	······	
			•					i	
CATION OF DEPRECIATION EXPENSE			I		***************************************	······································			
Demand							1		
<b>.</b>									
+ +									
	Allocation	Allocation Basis	Total	Residential	Smell	Medium General Service	Public Schools	High LF/	Lighting
+++	Factor	Beets	Company	Residential	General Service	General Service	Schools	LTMACE	Service
Intangible Plant:			<del>-</del>				···		
1 1		***************************************				·····	······	······································	••••••
Organization	00.0	-	0	•	-	-	- 1		
Franchises and Consents	99.0	•	0	•	•	•		-	***************************************
Miscellaneous intangible Plant	99.0		0			-			
<u> </u>							i	<u>.</u>	
Total Intengible Plant			0						
Production Plant									
						·			
Sleam Production	3.0	Demend - 4CP	63,574,624	28,007,285	15,029,529	9,571,075	1,254,575	9,703,411	8,
;Turbine Production	3.0	Demand - 4CP	22,011,712	9,097,061	6,203,738	3,313,834	434,377	3,359,653	3
Other Production Plant	3.0	Demend - 4CP	28,031,804	12,340,184	6,525,934	4,220,151	553,177	4,278,501	3,
U.L									***************************************
Total Production Plant			113,518,140	50,053,551	26,860,200	17,105,000	2,242,128	17,341,500	15
Transmission:	· <del> </del>						<u></u>		
								····	
Lend & Land Rights	99.0	•	0						
Structures & Improvements	99.0	*	ő						
Station Equipment	99.0	-	0	*	•		- 1	•	
Toware & Fixtures	99.0		0			-	- 1		
Poles & Fixtures	99.0								
Overhead Conductors & Devices	99.0		0						
Underground Conduit Underground Conductors & Devices	99.0		0				<u></u>		
Road and Trails	99.0			······································				<u>.</u>	
111									
Total Transmission Plant		***************************************	0	***************************************					
Tii				······				······	
Distribution:									
444									
Land & Land Rights	12.0	Dist'n Plant w/o Land - Demand	0						
Structures & Improvements Station Equipment	2.0	Demand - NCP Demand - NCP	345,340	184,114	82,152	50,305	10,299	35,727	2
Storage Battery Equipment		Demand - NCP	3,111,994	1,478,899	740,308	453,323	92,805	321,951	24
Poles, Towers & Fistures	20	Demand - NCP	2,890,863	1,373,812	687,703	421,111	86,210	299,074	22
Overhead Conductors & Devices		Demand - NCP	1,285,448	610,878	305,793	187,251	38,334	132,988	10
Underground Conduit		Demend - NCP	221.032	105,040	52,581	32.198	6,592	22,867	1
Underground Conductors & Devices	2.0	Demand - NCP	646,251	307,115	153,736	94,139	19,272	00,858	5
::Line Transformers		Demand - NCP	2,927,402	1,301,178	695,395	426,433	87,300	302,854	23
Services		Demand - NCP	0						
Meters Installations on Customer Premises		Demand - NCP	0						
Lessed Customer Property	<b>50.0</b>	Lighting Service Direct Lighting Service Direct	0	······································				<u>-</u>	
Street Lighting & Signal Systems		Lighting Service Direct	0	<u>-</u>					
1 1			v			······			
Total Distribution Plant			11,428,330	5,431,034	2,718,669	1,864,760	340,811	1,182,316	90
111				manana manana makana		annum annum annum			
General Plant:									
++									
Land & Lend Rights Structures & Improvements	21.0	PTD Plant - Demand PTD Plant - Demand	0						1
Office Furniture and Equipment		PTD Plant - Demand PTD Plant - Demand	1,189,780 2,982,187	519,657 1,315,906	276,729 700,751	175,501 444,414	24,341	172,419 436,610	<u>1</u>
Transportation Equipment	21.0	PTD Plant - Demand	2,982,187	7,315,906	/100,751	444,414	61,637	438,d10	
Stores Equipment		PTD Plent - Demand	100,212	44,518	23,707	15,035	2,085	14,771	
Tools, Shop and Garage Equipment	21.0	PTD Plant - Demand	505,710	224,654	119,633	75,871	10,523	74,539	
Laboratory Equipment	21.0	PTD Plant - Demend	28,200	11,639	6,198	3,931	545	3,862	
Power Operated Equipment	21.0	PTD Plant - Demand	0						
Communication Equipment	21.0	PTD Plant - Demand	3,758,400	1,068,763	888,665	563,583	78,166	553,686	
Miscellaneous Equipment Other Tangible Property		PTO Plent - Demand	14,978	0,664	3,543	2,247	312	2,208	
Other I angole Property Other - Plant Related		PTD Plant - Demend PTD Plant - Demend	815,386	362,223	192,892	122,332	10,906	120,184	
Other - Payrol Related	99.0		610,386	302,223	192,892	122,332	10,900	120,184	
111					i				
Total General Plant			9,360,942	4,154,012	2,212,108	1,402,914	194,674	1,378,278	
Amortization - Plant Related		PTD Plant - Demend	29,485,355	13,098,416	6,975,213	4,423,554	613,529	4,345,982	28
Amortization - Labor Related	32.0	Payrof - Demand	(7,243,439)	(3,202,836)	(1,712,003)	(1,090,298)	(152,808)	(1,073,291)	
DEP, AND AMORT, EXPENSE - DEMAND		1							

4.0		Total Company	Residential	Srrull General Service	Medium	Public	High LF/	
99.0 99.0 99.0 99.0	Casis	Cempany	Residential		Medium	Public	Must 1 F	
99.0 99.0 99.0 99.0	Casis	Cempany	Residential		Medium	Public	Mark 1 Er	
99.0 99.0 99.0 99.0	Casis	Cempany	Residential		Medium	Public	Mich I F	
99.0 99.0 99.0 99.0	Casis	Cempany	Residential		Medium	Public	High I E	
99.0 99.0 99.0 99.0	Casis	Cempany	Residential		Medium	Public	Mark I F/	
99.0 99.0 99.0 99.0	Casis	Cempany	Residential		Medium	Public	Mah I F/	
99.0 99.0 99.0 99.0	Casis	Cempany	Residential		Medium	Public	Mah I F/	<b>*</b>
99.0 90.0 90.0 90.0	-		Residential	General Service				Lighting
90.0 90.0 4.0					General Service	Schoole	LTMACS	Service
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90.0 90.0 4.0		<b>4</b>						
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4.0	Energy (MWh) @ Generation	0				·		<b></b>
	Energy (MWh) @ Generation	0			r	† <u>-</u>	<del> </del>	ļ
4.0	Energy (MWh) @ Generation	0					-	}i
			I					<u> </u>
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120	Dist'n Plant w/o Land - Energy	ļ	ļ			ļ		<b></b>
4.0	Energy (MWh) & Generation		† <u>-</u>	·	·····			<b> </b>
4.0	Energy (MWh) @ Generation	1 0			·		i	·
4.0	Energy (MWh) & Generation	. 0	-				-	
4.0	Energy (MWh) @ Generation						•	
4.0	Energy (MWh) (2 Generation			·				
4.0	Energy (MWh) (2) Generation							ļ
4.0	Energy (MWII) (3 Generation		<u> </u>				······	ļ
4.0	Energy (MWh) @ Generation		<u> </u>				·	<del> </del>
4.0	Energy (MWh) @ Generation	0					·	İ
60.0	Lighting Service Direct						•	
60.0	Lighting Service Direct	0						
50,0	Lighting Service Direct	<u> </u>	-	······································		<u>-</u>		4
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22.0	PTD Plant - Energy		ļ	·				i
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22.0	PTD Plent - Francy						ļ	
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22.0	PTD Plant - Energy	0		-	•	-		<b></b>
22.0	PTD Plent - Energy	0			-	-		
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22.0	PTD Plant - Energy		<del> </del>	······································		·	ļ	
27 N	PTD Plant - Energy							·
22.0	PTD Plant - Energy		h			-	·	·
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99.0	PTD Plant - Energy		-		•	•		
99.0 22.0	PTD Plant - Energy Payroll - Energy	0 0 (097,356)		(120,014)	(142,401)	(21,512)	-	
	4.0 4.0 4.0 4.0 4.0 4.0 4.0 4.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6	4.0 [Energy (MMY) & Generation 4.0 [Energy (MMY) & Generation 4.1 [Energy (MMY) & Generation 4.2 [Energy (MMY) & Generation 4.3 [Energy (MMY) & Generation 4.4 [Energy (MMY) & Generation 4.5 [Energy (MMY) & Generation 4.5 [Energy (MMY) & Generation 4.5 [Energy (MMY) & Generation 4.5 [Energy (MMY) & Generation 4.5 [Energy (MMY) & Generation 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Detect 6.5 [Lydrang Service Dete	1.0   Feetgy (MM) & Ownwiston   0   0	1.0   Frenzy (MM) & Generation   0   1.0	1.0	1.0	1.0   Centry (MMN) & Generation   0   0   0   0   0   0   0   0   0	1.0

NESTAR EMERGY CLASS COST OF SERVICE STUDY	· <del> </del>								
EST YEAR ENDING 3/31/2011									
LLOCATION OF DEPRECIATION EXPENSE	•								
LEGGATION OF DET REGISTRON CAPERSE	-								
Total Depreciation Expense									
	1								
							·····		***************************************
			Total		Smell	Medium	Public	High LF/	Lighting
			Company	Residential	General Service	General Service	Schools	LTM/CS	Service
1 Intengible Plant:					t 				
3 Organization	+		0						
4 Franchises and Consents		†	0						
5 Mecelineous Intangible Plant	*		ŏ	*					······
6 1	1								
7 Total Intangible Plant			0	-		-		•	
8 1 1									
9 Production Plant									
10 Steam Production	<del>-</del>								
11 Steam Production 12 Turbine Production	·		63,574,624	28,007,285	15,029,529	9,571,075	1,254,575	9,703,411	8,74
13 Other Production Plant	+		22,011,712 28,031,804	9,597,061	5,203,738	3,313,834	434,377	3,359,653	3,02
14 I		†	28,031,804	12,349,184	6,626,934	4,220,151	553,177	4,278,501	3,85
15: Total Production Plant	<u> </u>	<b>*</b>	113,818,140	50,053,561	26,860,200	17,105,060	2,242,128	17,341,566	15,63
16 1 1	1			90,000,001	44,	1,100,000	5,675,140	17,041,500	18,63
17: Transmission:					İ				•••••
18 1	1	L							
19: Land & Land Rights			0				- 1		
20 Structures & Improvements	<u>.</u>		0			-		•	-
21 Station Equipment 22 Towers & Fixtures	<b></b>		0		<u> </u>				
22 Towers & Fixtures 23 Poles & Fixtures	<b></b>		0 0		·				
24 Overhead Conductors & Devices	+		0						
25 Underground Conduit	+	·	0	······································				······································	
25 Underground Conductors & Devices 27 Road and Trails			0		•			······································	························
27 Road and Trails	-		0	•					······
28	1								<u>-</u> -
29: Total Transmission Plant			0			-	- 1	-	•
30	- <u> </u>								
31 Diebibution:				·····					
32 Land & Land Rights	···		0						
34 Structures & Improvements			345,340	184,114	82.152	50.305	10,299		
36 Stetion Equipment	***************************************		3,111,994	1,478,899	740,306	463,323		35,727	2,74
36 Storage Battery Equipment	·†·		0	1,770,000		403,323	92,805	321,961	24,70
37 Poles, Towers & Fatures	1		7,303,082	5,221,536	1,229,595	430,117	98,110	200,048	23,77
38 Overhead Conductors & Devices	1		4,628,910	3,526,581	716,424	194,076	47,351	133,648	10,83
39 Underground Conduit	J		1,358,023	1,094,822	191,976	34,614	9,863	23,092	1,96
40 Underground Conductors & Devices			3,984,729	3,201,030	561,298	100,913	28,222	67,515	5,75
41 Line Transformers 42 Services	. <del>ļ</del>		8,062,102	4,116,106	1,080,150	432,812	95,727	303,473	23,82
42 Services 43 Meteos			2,855,196	2,260,716	576,444	9,505	8,420	-	
44 Installations on Customer Premises	+		2,093,418 (43,236)	1,534,833	467,433	27,424	37,658	26,168	
45 Leased Customer Property	·		807,285	<u>-</u>	·				(43,23
40 Street Lighting & Signel Systems	1		2,368,742						807,28 2,368,74
47	T								4,000,74
48 Total Distribution Plant	1		34,843,584	22,596,637	5,645,790	1,733,091	428,153	1,211,523	3,226,30
40									
60 General Plant:		***************************************							
61									
52 Land & Land Rights			Q.						
53: Structures & Improvements 64: Office Furniture and Equipment			1,384,060	688,393	305,079	176,133	25,144	172,863	16,86
55: Transportation Equipment	· <del> </del> · · · · · · · · · · · · · · · · · · ·		3,504,849	1,743,189	772,530	446,014	63,671	437,227	42,20
56 Stores Equipment	1		118,571	58,973	28,135	15,089	2,154	14,792	1,42
57: Tools, Shop and Garage Equipment	†		598,354	297,601	131,889	70,144	10,870	74,844	7,20
58 Leboratory Equipment	1		31,000	15,418	6,833	3,945	583	3,867	37
59: Power Operated Equipment	I		0			3/7.17			
80 Communication Equipment			4,444,865	2,210,621	979,093	565,611	80,744	554,409	53,52
81 Miscelleneous Equipment			17,722	8,814	3,906	2,255	322	2,211	21
62 Other Tengible Property 63 Other - Plant Related	<b></b>		0						
63 Other - Plant Related 64 Other - Psyroll Related	·		984,782	479,839	212,653	122,772	17,526	120,353	11,01
65 Comer - Payros Resided	· • · · · · · · · · · · · · · · · · · ·		0						
00 Total General Plant	1		11,064,002	5,502,848	2,436,727	1,407,963	200,996	4 390 224	133,24
67: 1	†	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		6754/6/	1,707,903		1,380,226	153,74
58: Amortization - Ptent Related	T		34,886,969	17,351,550	7,689,785	4,439,583	633,777	4,352,123	420,14
69: Amortization - Labor Related	1		(12,231,239)	(6,967,079)	(2,361,393)	(1,241,956)	(303,248)	(1,262,178)	(95,38
80								Additional Control	
70 TOTAL DEP. AND AMORT, EXPENSE	T		182,181,456	88,539,515	40,273,109	23,443,741	3,201,806	23,023,200	

NEST	FAF	R ENERGY	-		1				T	1	
CLAS	S	COST OF SERVICE STUDY	***************************************								
rest	YE	EAR ENDING 3/31/2011									APPROX
	Ť	1									
ALLO	CA	ATION OF TAXES, OTHER THAN IN	COME & NET DE	DUCTIONS FOR INCOME TAX	1						
	T	T I				***************************************					
	1	Customer									
	T					//////////////////////////////////////					
	1		Allocation	Allocation	Total	***************************************	Small	Medium	Public	High LF/	HLF
			Factor	Basis	Company	Residential	General Service	General Service	Schools	LTM/ICS	Secondary
		<u> </u>			ļ						
		axes Other Than Income:		<u> </u>	ļļ.						
2 3		Payroll		Payroll - Customer	4.327.330	3.557.867	523,850	9,337	400.075	28,188	78,112
4		Real Estate and Personal Property		Total Plant - Customer	9,789,992	7,708,481	1,295,104	28,852	129,975 36,698	28,160	70,112
5		Other		Total Plant - Customer	9,709,992	1,100,401	1,295,104	20,002	30,090	11,131	108,120
6	+-	Oli M	20.0	Total Flant - Customer	· · · · · · · · · · · · · · · · · · ·						
	T	otal Taxes, Other			14,117,322	11,266,348	1,818,955	38.189	166,673	39,319	787.838
8	1	1 1			(4,111,022	11,200,010	1,010,000		100,070		101,000
	Pi	re-Tax Adjustments:									
10											
11	T	Rate Base Related	28.0	Rate Base - Customer	(18,663,876)	(14,699,570)	(2,450,398)	(55,489)	(67,589)	(21,512)	(1,369,318)
12		CIAC	11.0	Dist'n Plant w/o Land - Customer	(261,244)	(205,699)	(34,560)	(770)	(979)	(297)	(18,939
13		Plant Related		Total Plant - Customer	16,500,873	12,992,520	2,182,877	48,630	61,853	18,760	1,196,232
14		Payroli Related		Payroll - Customer	1,109,555	912,260	134,319	2,394	33,327	7,228	20,028
15		Other	1.0	Customers	0	_	_	-			
16	4	<u> </u>			<u> </u>						
	T	otal Pre-Tax Adjustments			(1,314,692)	(1,000,490)	(167,762)	(5,235)	26,611	4,179	(171,996
18	4	<u> </u>	<del>-</del>								
	. In	ncome Taxes:			ļļ.						
20	-	State Income Taxes	700	Net Taxable Income	7.471.331	634,920	1,620,714	2.926.697	429,875	1,415,520	443,606
22		Federal Income Taxes		Net Taxable Income	36,033,651	3,062,171	7,816,577	14,115,232	2,073,253	6,826,942	2,139,476
23	+-	i dela licolle races		Net Taxable lixabile	00,000,001	0,002,111	7,010,017	17,110,202			
	To	otal Income Taxes			43,504,982	3,697,092	9,437,291	17,041,929	2,503,128	8,242,461	2,583,081
25		T	······			anomatica de la constitución de la constitución de la constitución de la constitución de la constitución de la	,,				
	In	ncome Tax Adjustments:	······································								
27	I							i			
28		Deferred Income Taxes		Net Plant - Customer	6,897,666	5,456,382	902,762	20,228	25,960	7,958	484,376
29		Investment Tax Credits	17.0	Net Plant - Customer	(357,054)	(282,447)	(46,731)	(1,047)	(1,344)	(412)	(25,073
30	4										450.000
31	To	otal Adjustments		L	6,540,612	5,173,938	856,031	19,181	24,618	7,546	459,302

ESTAR ENERGY	1		1			1		1	
ASS COST OF SERVICE STUDY					.,				
ST YEAR ENDING 3/31/2011									
I I I I				***************************************		i			
LOCATION OF TAXES, OTHER THAN IN	COME & NET DE	DUCTIONS FOR INCOME TAY				***************************************			
LEGOATION OF TAXES, OTHER TRAINS	TOOML & ITLI DE	DOCTIONS FOR INCOME TAX							
Demand									
Demand				***************************************					
								***************************************	
	Allocation	Allocation	Total		Small	Medium	Public	High LF/	HLF
	Factor	Basis	Company	Residential	General Service	General Service	Schools	LTM/ICS	Secondary
	racio	Dasia	Company	Kesitelitiai	General Service	General Service	SCHOOLS	LIMIOS	- Octobion y
1 Taxes Other Than Income:		<u> </u>	·•						
2	***************************************	i		***************************************			····		
3 Payroll	32.0	Payroll - Demand	7,305,711	3,230,371	1,726,812	1,099,671	154,182	1.082.518	12.15
4 Real Estate and Personal Property		Total Plant - Demand	53.439.842	23,739,828	12,642,014	8,017,537	1,111,972	7,876,744	51,74
5 Other		Total Plant - Demand	0	-			•	-	•
6									
7 Total Taxes, Other	***************************************		60,745,553	26,970,200	14,368,827	9,117,207	1,266,154	8,959,262	63,90
8								i	
9 Pre-Tax Adjustments:									
10									
11 Rate Base Related		Rate Base - Demand	(104,937,410)	(46,620,856)	(24,824,751)	(15,743,065)	(2,184,502)	(15,461,974)	(102,2€
12 CIAC		Dist'n Plant w/o Land - Demand	(151,828)	(72,153)	(36,118)	(22,117)	(4,528)	(15,707)	(1,20
13 Plant Related		Total Plant - Demand	90,071,988	40,013,096	21,307,910	13,513,428	1,874,210	13,276,124	87,2
4 Payroll Related		Payroll - Demand	1,873,231	828,288	442,766	281,963	39,533	277,564	3,1
15 Other	3.0	Demand - 4CP	0	-				· · · · · · · · · · · · · · · · · · ·	
[6]				/5 05/ 00/		(4 600 704)	/07F 000\	(1,923,993)	(13,13
17 Total Pre-Tax Adjustments			(13,144,020)	(5,851,624)	(3,110,193)	(1,969,791)	(275,286)	[1,923,993]	(13,13
19 Income Taxes:						······································			
20							<del>-</del>		
21 State Income Taxes	76.0	Net Taxable Income	40,936,379	3,478,810	8.880.098	16.035.746	2,355,340	7,755,813	2,430,57
22 Federal Income Taxes		Net Taxable Income	197.432.988	16,778,029	42,828,026	77,339,164	11,359,620	37,405,687	11,722,46
23									
24 Total Income Taxes			238,369,367	20,256,839	51,708,124	93,374,910	13,714,960	45,161,500	14,153,03
25									
26 Income Tax Adjustments:							1		
27									***************************************
28 Deferred Income Taxes	18.0	Net Plant - Demand	36,890,832	16,390,405	8,727,187	5,534,390	768,267	5,434,362	36,22
29 Investment Tax Credits	18.0	Net Plant - Demand	(1,909,634)	(848,441)	(451,758)	(286,485)	(39,769)	(281,307)	(1,87
30									
31 Total Adjustments			34,981,198	15,541,964	8,275,429	5,247,905	728,498	5,153,055	34,34



WESTAR ENERGY			1	••				1	
CLASS COST OF SERVICE STUDY									
TEST YEAR ENDING 3/31/2011									
						ļ			
ALLOCATION OF TAXES, OTHER THAN IN	COME & NET DE	DISCTIONS FOR INCOME TAY							
	COME WILL DE	DOCTIONS FOR INCOME TAX	ļ	······································					
Energy			<del> </del>			ļ <b>ļ</b>			.,
			·····		***************************************				***************************************
				······					
			<del> </del>						
	Allocation	Allocation	Total		Small	Medium			
	Factor	Basis	Company	Residential	General Service		Public	High LF/	HLF
	, actor	D4818	Company	Residential	General Service	General Service	Schools	LTM/ICS	Secondary
1 Taxes Other Than Income:			<u> </u>						
2		***************************************	<del> </del>						
3 Payroll	33.0	Payroll - Energy	703,350	238,737	131,031	143,625	21,697	162,323	
4 Real Estate and Personal Property		Total Plant - Energy	,,,,,,,	200,737	101,001	143,023	21,087	·····	5,936
5 Other		Total Plant - Energy	1 0	•					***************************************
6									-
7 Total Taxes, Other			703,350	238,737	131,031	143.625	21,697	162,323	5.936
8			1		101,001	140,020	21,037	102,323	3,830
9 Pre-Tax Adjustments:			1		***************************************		······································	***************************************	······································
10			İ						
11 Rate Base Related		Rate Base - Energy	(4,237,624)	(1,438,371)	(789,452)	(865,329)	(130,723)	(977,983)	(35,766)
12 CIAC		Dist'n Plant w/o Land - Energy	0	-	-	-	-		
13 Plant Related		Total Plant - Energy	0	-	-	-	- 1	-	-
14 Payroli Related	33.0	Payroll - Energy	180,343	61,214	33,597	36,826	5,563	41,621	1,522
15 Other	4.0	Energy (MWh) @ Generation	(261,429,248)	(88,736,595)	(48,703,231)	(53,384,208)	(8,064,620)	(60,334,111)	(2,206,484)
16								***************************************	
17 Total Pre-Tax Adjustments		***************************************	(265,486,528)	(90,113,752)	(49,459,086)	(54,212,710)	(8,189,780)	(61,270,473)	(2,240,727)
18 Income Taxes:									
20   State Income Taxes									
21 State Income Taxes 22 Federal Income Taxes		Net Taxable Income	(36,158,019)	(3,072,740)	(7,843,555)	(14,163,950)	(2,080,409)	(6,850,504)	(2,146,860)
23 rederal income Taxes	76.0	Net Taxable Income	(174,387,328)	(14,819,589)	(37,828,861)	(68,311,634)	(10,033,652)	(33,039,452)	(10,354,140)
24 Total Income Taxes			1040 545 040	(47 000 000)	/	/55 435 55 1			
25			(210,545,346)	(17,892,329)	(45,672,416)	(82,475,584)	(12,114,061)	(39,889,957)	(12,501,000)
26 Income Tax Adjustments:									
27 III ZZ Adjustinents.									
28 Deferred income Taxes	10.0	Net Plant - Energy	0						
29 Investment Tax Credits		Net Plant - Energy	0	<u>-</u>					
30	18.0	1.00 1 100 14 - FUOLBI			•				
31 Total Adjustments			0			•		-	



ESTAR E				***************************************	***************************************				
	ST OF SERVICE STUDY								
ST YEAR	R ENDING 3/31/2011								
LOCATIO	ON OF TAXES, OTHER THAN INCOME A	NET DEDUCTIONS FOR INCOME TAX							
					***************************************				
	Total Taxes Other								
-++++			Total						
			Company	Residential	Small General Service	Medium General Service	Public	High LF/ LTM/ICS	Lighting
			Company	Kesidentiai	General Service	General Service	Schools	LTM/ICS	Service
1 Taxes	s Other Than Income:								
2									
3 Pay			12,336,391	7.026.976	2,381,694	1,252,633	305,855	1,273,029	96,2
	al Estate and Personal Property		63,229,834	31,448,309	13,937,118	8,046,389	1,148,669	7,887,875	761,4
5 Oth	ner ner		0		•	-	-	-	
6									
	Taxes, Other		75,568,225	38,475,285	16,318,812	9,299,022	1,454,524	9,160,903	857,6
8									
	ax Adjustments:								
10									
11 Rat 12 CIA	te Base Related		(127,838,910)	(62,758,797)	(28,064,601)	(16,663,882)	(2,382,814)	(16,461,468)	(1,507,3
	nt Related		(413,072)	(277,852)	(70,678)	(22,887)	(5,507)	(16,004)	(20,1
	roll Related		106,572,861 3,163,129	53,005,616	23,490,787	13,562,058	1,936,064	13,294,885	1,283,4
15 Oth			(261,429,248)	1,801,761 (88,736,595)	610,682 (48,703,231)	321,183	78,423 (8,064,620)	326,413	24,6
16	<u> </u>		(201,428,240)	(00,130,383)	[46,703,231]	(53,384,208)	(8,004,020)	(60,334,111)	(2,206,4
	Pre-Tax Adjustments		(279,945,239)	(96,965,866)	(52,737,041)	(56,187,735)	(8,438,455)	(63,190,286)	(2,425,8
18				100,000,000)	(02,707,041)	(00,107,700)	10,730,700)	(00,180,200)	12,720,0
19 Incorr	ne Taxes:								
20									
	te Income Taxes		12,249,691	1,040,990	2,657,256	4,798,493	704,805	2,320,828	727,3
	feral Income Taxes		59,079,312	5,020,612	12,815,742	23,142,762	3,399,222	11,193,176	3,507,7
23				-					
	Income Taxes		71,329,003	6,061,601	15,472,999	27,941,255	4,104,027	13,514,005	4,235,1
25 Incom	ne Tax Adjustments:								
26 Incom 27	IO I AA AUJUSUMBRIIS:								
	erred Income Taxes		43,788,497	21.846.787	9.629.949	5.554.617	794,227	5,442,320	520,5
	estment Tax Credits		(2,266,688)	(1,130,887)	(498,489)	(287,532)	(41,113)	(281,719)	520,5 (26,9
30			12,200,000)	11,130,0017	(490,409)	(201,032)	(41,113)	(201,719)	120,5
	Adjustments		41,521,809	20,715,900	9,131,459	5,267,086	753,114	5,160,602	493,6



/E21	TAR ENERGY									
LAS	SS COST OF SERVICE STUDY									
EST	T YEAR ENDING 3/31/2011	······································						***************************************		
=j										
LLO	OCATION OF REVENUES									
ř										
	Total Revenues			<b></b>						
										***************************************
		Allocation	Allocation	Total		Small	Medium	Public	High LF/	Lighting
		Factor	Basis	Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
1	Rate Schedule Revenue:									
2			***************************************							**************************************
	Total Rate Schedule Revenue	Input		1,467,425,441	612,080,402	294,847,217	258.014.967	41.086.548	238.910.609	22,485,697
4				1,701,720,771	012,000,702	27,077,217	200,017,307	71,000,070	200,010,000	
	Other Operating Revenue:									
6										
7	Delayed Payment Charges	4.0	Energy (MWh) @ Generation	3,170,336	1,076,103	590,621	647,387	97,799	731,668	26,758
8	Miscellaneous Service Revenues Retail		Energy (MWh) @ Generation	3,961,521	1,344,654	738,016	808,948	122,206	914,262	33,436
9			Energy (MWh) @ Generation	876,215	297,413	163,235	178.924	27,030	202,218	7,395
10			Energy (MWh) @ Generation	3,234,251	1,097,798	602,528	660,438	99,771	746,419	27,297
11	Other Revenues		Energy (MWh) @ Generation	56,290,284	19,106,539	10,486,657	11,494,553	1,736,454	12,990,988	475,094
12	Other Revenues Transmission		12 CP Demand	0		-	-	•	-	-
13	Other Revenues Plant Allocated	4.0	Energy (MWh) @ Generation	0	-	•	•	-	-	
14			Demand - 4CP	145,442,673	64,073,591	34,383,764	21,896,201	2,870,150	22,198,952	20,016
15			Energy (MWh) @ Generation	204,669,817	69,470,814	38,129,174	41,793,855	6,313,694	47,234,850	1,727,429
16			12 CP Demand	756,573	308,000	176,967	118,922	14,043	135,856	2,785
17		3.0	Demand - 4CP	7,268	3,202	1,718	1,094	143	1,109	1
18			***************************************							
	Total Other Operating Revenue			418,408,938	156,778,113	85,272,680	77,600,322	11,281,290	85,156,322	2,320,211
20										
	Adjustments:									
22										
23	Estimated Bill		Revenue Estimate Allocator	(1,423,899)			(657,225)		(766,674)	
24	Energy Efficiency Revenues		Energy Efficiency Allocator	4,777,178	1,629,542	864,950	954,951	140,192	1,187,543	400 574
25			Energy (kWh) Sales	16,145,913	5,378,731	2,951,498	3,319,916	489,406	3,872,788	133,574
26	Prov for rate refund	4.0	Energy (MWh) @ Generation	(30,144,599)	(10,231,943)	(5,615,819)	(6,155,568)	(929,906)	(6,956,940)	(254,423
27	T10#B			(40.645.463)	/2 222 272	/4 700 074	/O EOT 000	(200 200)	10 669 000	//20 0/0
	Total Other Revenue Adjustments		·······	(10,645,407)	(3,223,670)	(1,799,371)	(2,537,926)	(300,309)	(2,663,282)	(120,849
29	TOTAL OPERATING REVENUES			1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059

TEST	YEAR ENDING 3/31/2011								
ALLO	CATION FACTORS								······
			Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1.0	Input Customers	Value %	686,347 100.0000%	598,526 87.2046%	84,293 12.2814%	1,401 0.2041%	1,851 0.2697%	148 0.0216%	128 0.0186%
1.2	Input Distribution Customers	Value %	686,335 100.0000%	598,526 87.2061%	84,293 12.2816%	1,401 0.2041%	1,851 0.2697%	136 0.0198%	128 0.01869
	Input	Value	4,894,949	2,326,205	1,164,452	713,045	145,975	0.85886	
2.0	Demand - NCP	%	100.0000%	47.5226%	23.7889%	14.5670%	2.9822%	506,406 10.3455%	38,866 0.79409
3.0	Input Demand - 4CP	Value %	17,163,464 100.0000%	7,561,225 44.0542%	4,057,574 23.6408%	2,583,937 15.0549%	338,702 1.9734%	2,619,664 15.2630%	2,362 0.01389
4.0	Input Energy (MWh) @ Generation	Value %	20,780,462 100.0000%	1,08107 7,053,486 33,9429%	1.08130 3,871,318 18.6296%	1.05370 4,243,399 20.4201%	1.07980 641,040 3.0848%	1.01776 4,795,832 23.0786%	1.08246 175,389 0.84409
5.0	Input Energy (kWh) Sales	Value %	19,585,409,198 100.0000%	6,524,538,973 33.3133%	3,580,243,499 18.2802%	4,027,143,921 20.5620%	593,662,512 3.0311%	4,697,792,089 23.9862%	162,028,204 0.82739
	Internally Generated	Value	8,724,936,010	0		4,027,143,921	-	4,697,792,089	•
6.0	Revenue Estimate Allocator Input	% Value	100.0000% 2,131,010	0.0000% 726,908	0.0000%	46.1567% 425,986	0.0000% 62,537	53.8433% 529,741	0.0000%
6.2	Energy Efficiency Allocator Input	% Value	100.0000% 430,373,525	34.1110% 340,765,605	18.1059% 86,889,439	19.9899% 1,447,950	2.9346% 1,270,531	24.8587%	0.0000%
7.0	Services	*	100.0000%	79.1790%	20.1893%	0.3364%	0.2952%	0.0000%	0.0000%
8.0	Input Meters	Value %	81,063,248 100.0000%	59,433,234 73.3171%	18,100,370 22.3287%	1,061,958 1.3100%	1,454,375 1.7941%	1,013,313 1.2500%	0.0000%
8.5	Input Meter Reading	Value %	5,687,972 100.0000%	4,023,957 70.7450%	648,932 11.4088%	9,267 0.1629%	823,841 14.4839%	181,975 3.1993%	0.0000%
9.0	Input 12 CP Demand	Value %	40,799,619 100.0000%	16,609,471 40,7099%	9,543,294 23.3906%	6,413,115 15.7186%	757,306 1.8562%	7,326,271 17.9567%	150,162 0.3680%
11.0	Internally Generated Dist'n Plant w/o Land - Customer	Value %	1,124,940,911 100.0000%	885,760,232 78.7384%	148,816,832 13,2289%	3,315,344 0.2947%	4,216,814 0.3748%	1,278,985 0.1137%	81,552,703 7.2495%
12.0	Internally Generated Dist'n Plant w/o Land - Demand	Value %	653,785,985 100.0000%	310,695,794 47.5226%	155,528,193 23,7889%	95,236,729 14.5670%	19,496,929 2.9822%	67,637,315 10.3455%	5,191,024 0.7940%
13.0	Internally Generated Dist'n Plant w/o Land - Energy	Value %	0 0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14.0	Internally Generated Overhead Lines & Transformers - Customer	Value %	587,392,463 100.0000%	512,242,070 87.2061%	72,141,262 12.2816%	1,199,031 0.2041%	1,584,159 0.2697%	116,394 0.0198%	109,547 0.0186%
15.0	Internally Generated Overhead Lines & Transformers - Demand	Value %	384,856,518 100,0000%	182,893,645 47.5226%	91,552,955	56,061,887	11,477,028 2,9822%	39,815,264 10.3455%	3,055,739 0.7940%
16.0	Internally Generated Overhead Lines & Transformers - Energy	Value %	0.0000%	0.0000%	0	0	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	745,225,311	589,508,744	97,534,563	2,185,424	2,804,704	859,793	52,332,084
17.0	Net Plant - Customer Internally Generated	% Value	100.0000% 3,985,693,652	79.1048% 1,770,822,942	942,887,207	597,936,680	0.3764% 83,003,731	0.1154% 587,129,702	7.0223%
18.0	Net Plant - Demand Internally Generated	% Value	100.0000%	44.4295%	23.6568%	15.0021%	2.0825%	14.7309%	0.0982%
19.0	Net Plant - Energy Internally Generated	% Value	0.0000%	0.0000% 889,631,918	0.0000% 149,467,315	0.0000%	0.0000%	0.0000%	0.0000%
20.0	PTD Plant - Customer	*	1,129,858,064 100.0000%	78.7384%	13.2289%		4,235,246 0.3748%	1,284,576 0.1137%	81,909,173 7.2495%
21.0	Internally Generated PTD Plant - Demand	Value %	6,167,465,184 100.0000%	2,739,801,597 44.4235%	1,459,008,489 23.6565%	925,299,843 15.0029%	128,332,104 2.0808%	909,051,044 14.7395%	5,972,108 0.0968%
22.0	Internally Generated PTD Plant - Energy	Value %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25.0	Internally Generated Total Plant - Customer	Value %	1,178,121,780 100.0000%	927,633,986 78.7384%	155,852,053 13.2289%	3,472,075 0.2947%	4,416,161 0.3748%	1,339,448 0.1137%	85,408,056 7.2495%
26.0	Internally Generated Total Plant - Demand	Value %	6,430,918,440 100.0000%	2,856,836,656 44.4235%	1,521,332,397 23.6565%	964,825,523 15.0029%	133,814,017 2.0808%	947,882,630 14.7395%	6,227,216 0.0968%
27.0	Internally Generated Total Plant - Energy	Value %	0.0000%	0.0000%	0.0000%		0.0000%	0 0.0000%	0.0000%
	Internally Generated Rate Base - Customer	Value	597,381,776	470,494,735	78,430,835	1,776,057	2,163,349	688,530	43,828,270
	Internally Generated	% Value	100.0000% 3,358,771,631	78.7595% 1,492,211,469	794,575,240	503,894,261	0.3621 <b>%</b> 69,920,187	0.1153% 494,897,290	7.3367% 3,273,185
	Rate Base - Demand Internally Generated	% Value	100.0000% 135,635,237	44.4273% 46,038,495			2.0817% 4,184,102	14.7345% 31,302,662	0.0975% 1,144,772
30.0	Rate Base - Energy	%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
	Internally Generated Payroll - Customer	Value %	45,120,907 100.0000%	37,097,748 82.2185%	5,462,169 12.1056%	97,355 0.2158%	1,355,249 3.0036%	293,917 0.6514%	814,469 1.8051%

	S COST OF SERVICE STUDY YEAR ENDING 3/31/2011								
-31	TEAR ENDING 3/31/2011								
ΤÒ	CATION FACTORS			***************************************					
1									
			Total Company	Residential	Smail General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
20	Internally Generated	Value	76,176,377	33,682,961	18,005,407	11,466,228	1,607,652	11,287,371	126,758
2.0	Payroll - Demand	- %	100.0000%	44.2171%	23.6365%	15.0522%	2.1104%	14.8174%	0.16649
3.0	Internally Generated Payroll - Energy	Value *	7,333,804 100.0000%	2,489,304	1,366,259	1,497,573	226,235	1,692,537	61,898
J.U		- %		33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440
4.0	Internally Generated Tot_Revenues	Value %	1,875,188,972 100.0000%	765,634,845 40.8297%	378,320,527 20.1751%	333,077,363 17.7623%	52,067,529 2.7767%	321,403,649 17.1398%	24,685,059 1.31649
								17.1390%	
	Customer Return @ Class Return Demand Return @ Class Return	9.9061% 85.9830%	32,166,953 279,203,175	19,577,185 62,090,598	5,441,785 55,130,197	282,124 80,042,897	358,834 11,597,639	97,198 69,863,145	6,409,828 478,699
	Energy Return @ Class Return	4.1109%	13,348,801	1,915,652	1,753,197	4,399,614	694,016	4,418,902	167,421
-	Total Return	100.0000%	324,718,929	83,583,434	62,325,179	84,724,635	12,650,489	74,379,244	7,055,949
	Customer Return @ Overall Return Demand Return @ Overall Return	14.5995% 82.0857%	47,407,427	37,337,839	6,224,167	140,946	171,680	54,641	3,478,153
	Energy Return @ Overall Return	3.3148%	266,547,670 10,763,833	118,419,927 3,653,554	63,056,439 2,005,259	39,988,381 2,197,989	5,548,773 332,045	39,274,394 2,484,138	259,756 90,848
	Total Return	100.0000%	324,718,929	159,411,320	71,285,866	42,327,316	6,052,499	41,813,172	3,828,757
	Customer Return Difference		(15,240,473)	(17,760,655)	(782,383)	141,179	187,153	42,557	2,931,675
	Demand Return Difference Energy Return Difference		12,655,505 2,584,968	(56,329,329)	(7,926,242)	40,054,515 2,201,624	6,048,866	30,588,751	218,943
	Total Return Difference		2,584,968	(1,737,902) (75,827,886)		2,201,624 42,397,318	361,971 6,597,990	1,934,764 32,566,072	76,574 3,227,192
	Customer Return		47,407,427	26,267,327	4,915,949	6,330,753			
	Demand Return		266,547,670	56,176,108	55,701,000	74,790,499	1,134,956 10,964,777	4,809,133 66,008,468	3,949,308 2,908,818
	Energy Return		10,763,833 324,718,929	1,140,000 83,583,434	1,708,229 62,325,179	3,603,382 84,724,635	550,756 12,650,489	3,563,643 74,379,244	197,823 7,055,949
	Customer Return @ Requested Return Demand Return @ Requested Return	14.5995% 82.0857%	50,209,348 282,301,435	39,544,617 125,418,899	6,592,034 66,783,263	149,276 42,351,815	181,827 5,876,723	57,870 41,595,628	3,683,723 275,108
	Energy Return @ Requested Return	3.3148%	11,400,008	3,869,490	2,123,776	2,327,897	351,670	2,630,958	96,217
	Total Return	100.0000%	343,910,791	168,833,006	75,499,074	44,828,987	6,410,220	44,284,456	4,055,048
	Customer Return @ Requested Return	11.9882%	41,228,757	28,351,947	6,592,033	244,865	296,914	74,647	5,668,351
-	Demand Return @ Requested Return Energy Return @ Requested Return	84.2804% 3.7314%	289,849,434 12,832,600	89,920,453 2,774,273	66,783,254 2,123,776	69,472,029 3,818,579	9,596,354 574,257	53,654,019 3,393,661	423,324 148,054
_	Total Return	100.0000%	343,910,791	121,046,673	75,499,063	73,535,473	10,487,524	57,122,327	6,239,730
	Customer Return Difference		(8,980,591)	(11,192,671)	(1)	95,590	115,086	16,776	1,984,629
	Demand Return Difference Energy Return Difference		7,547,999	(35,498,446)	(9)	27,120,215	3,719,632	12,058,391	148,216
	Total Return Difference		1,432,592 (0)	(1,095,217) (47,786,333)	(0) (11)	1,490,682 28,706,486	222,587 4,057,305	762,703 12,837,871	51,837 2,184,682
	Customer Return		50,209,348	33,815,890	6,592,033	3,590,670	668,226	1,596,901	3,945,627
	Demand Return		282,301,435	85,144,380	66,783,254	66,545,759	9,296,236	52,415,438	2,116,367
	Energy Return		11,400,008 343,910,791	2,086,403 121,046,673	2,123,776 75,499,063	3,399,044 73,535,473	503,063 10,467,524	3,109,987 57,122,327	177,736 6,239,730
[.									
5.0	Internally Generated General Plant - Customer	Value %	39,982,241 100.0000%	31,481,368 78.7384%	5,289,194 13.2289%	117,833 0.2947%	149,872 0.3748%	45,457 0.1137%	2,898,517 7.24959
	Internally Generated		T				I		
6.0	General Plant - Demand	Value %	218,247,835 100.0000%	96,953,246 44.4235%	51,629,873 23.6565%	32,743,547 15.0029%	4,541,283 2.0808%	32,168,552 14.7395%	211,335 0.09689
	Internally Generated	Value	0						
7.0	General Plant - Energy	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
	Internally Generated	Value	21,612,176	17,246,776	2,535,753	40,173	1,107,444	239,140	442,890
8.0	Distribution Operations - Customer	%	100.0000%	79.8012%	11.7330%	0.1859%	5.1242%	1.1065%	2.04939
	Internally Generated	Value	7.451.332	3.541,063	1,772,587	1,085,432	222,210	770.876	59,163
9.0	Distribution Operations - Demand	**	100.0000%	47.5226%		14.5670%	2.9822%	10.3455%	0.79405
	Internally Generated	Value	1,552,929	527,109	289,305	317,110	47,905	358,394	13,107
0.0	Distribution Operations - Energy	*	100.0000%	33.9429%		20.4201%	3.0848%	23.0786%	0.8440
-	Internally Generated	Value	29,342,569	24,322,167	3,549,875	68,738	91,473	18,317	1,291,998
1.0	Distribution Maintenance - Customer	*	100.0000%	82.8904%		0.2343%	0.3117%	0.0624%	4.40329
1	Internally Generated	Value	14,531,715	6,905,842	3,456,928	2,116,829	433,359	1,503,376	115,381
2.0	Distribution Maintenance - Demand	%	100.0000%	47.5226%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940
	Internally Generated	Value	0	0	0	0	0	0	
3.0	Distribution Maintenance - Energy	*	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000
	Internally Generated	Value	61,004,204	49,660,770	7,273,267	128,722	1,601,334	344,240	1,995,87
5.0	Distribution O&M - Customer	%	100.0000%	81.4055%		0.2110%	2.6250%	0.5643%	3.27179
	Internally Generated	Value	25,799,707	12,260,679	6,137,455	3,758,232	769,388	2,669,104	204,848
6.0	Distribution O&M - Demand	%	100.0000%	47.5226%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940
	Internally Generated	Value	2,107,000	715,176	392,526	430,252	64,997	488,265	17,78
7.0	Distribution O&M - Energy	<b>%</b>	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440
	Internally Generated	Value	91,308,005	76,087,072	10,994,997	190,580	1,683,059	350,775	2,001,523
8.0	O&M Less A&G and Fuel - Customer	- %	100.0000%	83.3301%	12.0417%	0.2087%	1.8433%	0.3842%	2.19219
	Internally Generated	Value	370,970,350	164,060,733	87,718,842	55,775,223	7,571,761	55,563,677	280,114
9.0	O&M Less A&G and Fuel - Demand	%	100.0000%	44.2248%	23.6458%	15.0350%	2.0411%	14.9779%	0.0755

CLAS	S COST OF SERVICE STUDY								
TEST	YEAR ENDING 3/31/2011								
	DCATION FACTORS								
ALLU	CATION FACTORS								
			Total		Small .	Medium	Public	High LF/	Lighting
	ļ		Company	Residential	General Service	General Service	8chools	LTM/ICS	Service
50.0	Internally Generated O&M Less A&G and Fuel - Energy	Value %	(351,518,959)	(119,315,630) 33.9429%	(65,486,586)	(71,780,649)	(10,843,725)	(81,125,520)	(2,966,848
20.0	Oam cess Add and Fuel - Energy		100.000076	33.942976	18.6296%	20.4201%	3.0848%	23.0786%	0.84409
	Input	Value	1	1	0	0	0	0	0
55.0	Residential Direct	%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009
56.0	Input Small GS Direct	Value %	100.0000%	0 00000	400 00000	0 00000	0	0	0
JU.U	SHAII OG DIEGI		100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.00009
	Input	Value	1	0	0	1		o	0
57.0	Medium GS Direct	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
58.0	Input Public Schools Direct	Value	1	0	0	0	1	0	0
58.U	Public Schools Direct	- %	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
	Input	Value	1	0	n	0	0		0
59.0	High LF/LTM/ICS Direct	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
								1	
	Input	Value	1	0	0	0	0	0	1
60.0	Lighting Service Direct	<u> </u>	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
	Input	Value	0	0	0	0	0	0	0
61.0	Production	*	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0
70.0	Production O&M - Customer	<u> </u>	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	337,334,201	148,609,848	79.748.393	50,785,215	6,656,917	51,487,405	46,424
71.0	Production O&M - Demand	¥ %	100.0000%	44.0542%	23.6408%	15.0549%	1.9734%	15,2630%	0.0138%
			1000000		20.0100	10.007070	1.0.07.0	13.2000 /6	0.0130 A
	Internally Generated	Value	96,819,826	32,863,430	18,037,149	19,770,740	2,986,717	22,344,623	817,167
72.0	Production O&M - Energy	- %	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
	Internally Generated	Value	0	0	0		0	0	0
73.0	Production Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
								0.0000.4	<u>0.0000</u> A
	Internally Generated	Value	5,510,821,480	2,427,747,741	1,302,800,477	829,646,831	108,749,953	841,118,084	758,394
74.0	Production Plant - Demand	*	100.0000%	44.0542%	23.6408%	15.0549%	1.9734%	15.2630%	0.0138%
	Internally Generated	Value	0	0	0				
75.0	Production Plant - Energy	Value %	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
			J.5550 A	U.UUUU A	0.0000 W	0.0000	0.00076	0.00078	0.00007
	Internally Generated	Value	157,624,502	13,395,069	34,192,595	61,745,240	9,069,176	29,863,565	9,358,858
76.0	Net Taxable Income	%	100.0000%	8.4981%	21.6924%	39.1724%	5.7537%	18.9460%	5.9374%
99.0		Value	0	0	0	0	0	0	0
66.U	•	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.00009



#### Summary

#### WESTAR ENERGY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011

# SUMMARY OF RESULTS

P&A APPROACH

			Total Company \$	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1 2	Operating Revenues		1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059
3	Operating Expenses:								
5 6 7 8	O & M Expense Depreciation Taxes Other Than Income Taxes		1,179,871,549 182,181,456 75,566,225	501,363,153 83,758,469 33,386,131	241,780,067 40,566,420 16,290,442	192,311,572 25,408,880 11,463,935	31,784,903 3,586,438 1,881,966	203,698,809 24,980,743 11,466,836	8,933,046 3,880,505 1,076,915
9	Total Operating Expenses		1,437,619,230	618,507,753	298,636,929	229,184,386	37,253,307	240,146,389	13,890,467
11	Income Before Taxes		437,569,742	147,127,092	79,683,598	103,892,976	14,814,222	81,257,260	10,794,593
13	Pre-Tax Adjustments		(279,945,239)	(95,558,527)	(52,828,526)	(56,765,085)	(8,551,402)	(63,763,128)	(2,478,571)
15	Net Taxable Income		157,624,502	51,568,565	26,855,072	47,127,891	6,262,820	17,494,132	8,316,022
17 18	Income Taxes:								
19 20 21 22 23	State Income Taxes Federal Income Taxes Deferred Income Taxes Investment Tax Credit Adjustments	7.05% 32.50%	12,249,691 59,079,312 43,788,497 (2,266,688)	4,007,619 19,328,438 18,547,654 (960,109)	2,087,025 10,065,562 9,588,042 (496,320)	3,662,515 17,664,027 6,963,109 (360,442)	486,711 2,347,370 1,072,568 (55,521)	1,359,546 6,556,984 6,952,530 (359,894)	646,274 3,116,932 664,595 (34,402)
24 25	Total Income Taxes		112,850,812	40,923,601	21,244,310	27,929,209	3,851,128	14,509,165	4,393,399
26 27	Net Operating Income		324,718,929	106,203,490	58,439,288	75,963,767	10,963,094	66,748,095	6,401,194
28 29	Total Rate Base		4,091,788,645	1,709,320,860	893,823,021	661,338,750	101,563,690	664,375,541	61,366,782
30 31 32	Rate of Return Relative Rate of Return		7.9359% 1.00	6.2132% 0.78	6.5381% 0.82	11.4864% 1.45	10.7943% 1.36	10.0467% 1.27	10.4310% 1.31
33 34	Equalized ROR:								
35 36 37 38 39 40 41 42	Net Income Increase Income Taxes Revenue Increase Allowance for Unc. Accounts Gross Revenue After Increase Rate of Return Percent Increase	0.4022%	19,191,814 12,556,431 31,748,245 128,207 1,906,937,217 8.4049% 1.6931%	37,463,219 24,510,675 61,973,893 250,266 827,608,738 8.4049% 8.0944%	16,685,643 10,916,744 27,602,386 111,465 405,922,913 8.4049% 7.2960%	(20,378,907) (13,333,098) (33,712,004) (136,137) 299,365,359 8.4049% -10.1214%	(2,426,767) (1,587,736) (4,014,503) (16,212) 48,053,026 8.4049% -7,7102%	(10,907,996) (7,136,662) (18,044,658) (72,869) 303,358,991 8.4049% -5.6143%	(1,243,378) (813,492) (2,056,869) (8,306) 22,628,190 8,4049% -8,3324%
43 44	Proposed Rate Levels:								
45 46 47 48 49 50 51 52	Net Income Increase Income Taxes Allowance for Unc. Accounts Gross Revenue After Increase Revenue Increase Rate of Return Relative Rate of Return Percent Increase		19,191,861 12,556,462 128,207 1,906,937,295 31,748,323 8.4049% 1.00 1.6931%	37,463,239 24,510,688 250,266 827,608,772 61,973,927 8.4049% 1.00 8.0944%	13,173,885 8,619,142 88,006 400,113,553 21,793,027 8.0120% 0.95 5.7605%	(11,189,162) (7,320,618) (74,747) 314,567,584 (18,509,779) 9.7945% 1.17 -5.5572%	(2,182,965) (1,428,226) (14,583) 48,456,338 (3,611,191) 8.6449% 1.03 -6.9356%	(17,256,917) (11,290,506) (115,281) 292,856,226 (28,547,423) 7.4493% 0.89 -8.8821%	(816,219) (534,019) (5,453) 23,334,821 (1,350,238) 9.1010% 1.08 -5.4699%



WESTAR ENERGY								
CLASS COST OF SERVICE STUDY								
EST YEAR ENDING 3/31/2011								
SUMMARY OF CUSTOMER COSTS								
P & A Approach								
		Total		Small	Medium	Public	High LF/	Lighting
		Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
		\$						
								****
1 Rate Base		135,647,155	67,833,971	21,722,382	833,529	918,081	597,035	43,742,15
2								
3 Return @ Realized ROR		10,764,779	4,407,049	1,309,692	844,561	169,100	512,295	3,522,08
4 O & M Expense		90,805,931	72,248,578	10,878,831	201,223	3,299,853	728,209	3,449,23
5 Depreciation		17,697,872	11,793,234	2,299,878	62,606	(37,893)	7,655	3,572,39
6 Taxes Other Than Income Taxes		6,117,770	4,290,251	836,481	21,860	145,099	37,734	786,34
7				<u> </u>				
8 Total Income Tax Adjustments		1,216,108	1,206,522	143,061	(69)	33,437	4,681	(171,52
9       10   Income Before Taxes							-	
10 Income Before Taxes		23,763,319	9,053,244	3,496,443	4,233,558	629,776	1,773,447	4,576,85
12 Income Taxes:					<b></b>			
13		<del></del>						
14 State Income Taxes	7.05%	4 044 004	005 405					
15 Federal Income Taxes	32.50%	1,941,261 9,362,551	635,105 3,063,060	330,740	580,414	77,131	215,453	102,41
16 Deferred Income Taxes	32.50 /6	1,787,245	999,783	1,595,133 275,120	2,799,294 9,796	371,998	1,039,113	493,95
17 Investment Tax Credit Adjustments	<del>-  </del>	(92,516)		(14,241)		12,177	6,945 (360)	483,42 (25,02
18		(32,310)	(31,733)	(14,241)	(507)	(630)	(300)	(25,02
19 Total Income Taxes		12,998,540	4,646,195	2,186,750	3,388,997	460,676	1,261,152	1,054,770
20		12,000,040	4,040,133	2,100,730	3,300,337	400,070	1,201,132	1,034,77
21 Total Customer-Related Costs @ Realized ROR		138,384,891	97,385,307	17,511,633	4,519,248	4,036,835	2,547,045	12,384,82
22 Customers		686,347	598,526	84,293	1,401	1,851	148	12,004,02
23 Dollars/Customer/Month		\$ 16.80						
24							1,10111	
25								
26 Incremental Return @ Equalized ROR		636,229	1,294,328	516,052	(774,504)	(91,936)	(462,115)	154,40
27 Incremental Income Taxes		416,259	846,827	337,632	(506,727)	(60,150)	(302,343)	101,02
28					1	1		
29 Total Customer-Related Costs @ Equalized ROR		139,437,380	99,526,462	18,365,317	3,238,017	3,884,749	1,782,587	12,640,24
30 Customers		686,347	598,526	84,293	1,401	1,851	148	12
31 Dollars/Customer/Month		\$ 16.93	\$ 13.86	\$ 18.16	\$ 192.60	\$ 174.89	\$ 1,003.71	\$ 8,229.3
32								
33								
34 Incremental Return @ Proposed Rates		636,231	1,294,329	397,313	(463,783)	······································	(676,783)	168,84
35 Incremental Income Taxes		416,260	846,827	259,946	(303,435)	(54,757)	(442,792)	110,470
36		100 100						<u></u>
37 Total Customer-Related Costs @ Proposed Rates		139,437,382	99,526,463	18,168,892	3,752,030	3,898,386	1,427,470	12,664,14
38 Customers		686,347	598,526	84,293	1,401	1,851	148	120
39 Dollars/Customer/Month	1	\$ 16.93	\$ 13.86	\$ 17.96	\$ 223.18	\$ 175.51	\$ 803.76	\$ 8.244.80



WEST	AR	ENERGY	1		I	1 .	1	1	1	1
CLAS	S C	OST OF SERVICE STUDY	<b> </b>				<u> </u>			
TEST	YE/	AR ENDING 3/31/2011	1							<u> </u>
$\neg \neg$	П						<del> </del>		<del> </del>	
SUM	AAR	Y OF DEMAND COSTS								
P&A			†							<del> </del>
	m					<u> </u>		<u> </u>		
	$\Pi$									
	П		1	Total		Small	Medium	Public	High LF/	Lighting
				Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
				\$					<u> </u>	
	Ш.									
	Rate	e Base		2,671,386,418	1,205,404,121	632,755,870	398,156,489	61,013,236	367,275,512	6,781,191
2	<u> </u>									
		um @ Realized ROR		211,997,689				6,737,285	38,302,366	1,537,818
- 4		M Expense		556,699,062	248,414,077		83,400,374	12,062,503	80,108,055	990,594
		reciation es Other Than Income Taxes		151,419,817	67,531,018			3,221,337	21,958,159	197,855
7	II	es Other Than Income Taxes		49,809,413	22,429,825	11,795,285	7,431,756	1,131,038	6,896,694	124,814
	Tota	Il Income Tax Adjustments	<del> </del>	(11,688,908)	/E 200 26/	1) /0.700.044	(4 700 070)	(070.404)	(4.577.445)	(00.070)
9	1100	in income Tax Aujustinents		(11,000,900)	(5,298,364	(2,769,941	(1,738,378)	(272,101)	(1,577,445)	(32,679)
	Inco	me Before Taxes	<del> </del>	428,539,221	150,742,361	80.806.750	107,485,836	14,870,004	63,073,177	11,561,094
11	11		<del> </del>	720,000,221	100,742,001	00,000,730	107,400,000	14,070,004	03,073,177	11,501,054
12	Inco	me Taxes:			<u> </u>					
13	17									
14	$\Pi$	State Income Taxes	7.05%	32,395,265	10,598,462	5,519,302	9,685,807	1,287,146	3,595,425	1,709,123
15		Federal Income Taxes	32.50%	156,239,857	51,115,563		46,713,899	6,207,804	17,340,456	8,242,970
16	П	Deferred Income Taxes		29,429,830	13,280,769	6,970,917	4,386,211	672,585	4,044,280	75,068
17	Ш	Investment Tax Credit Adjustments		(1,523,419)	(687,472	(360,846	(227,050)	(34,816)	(209,350)	(3,886)
18	$\perp \perp$									
19	Tota	i Income Taxes		216,541,532	74,307,322	38,748,537	60,558,867	8,132,719	24,770,811	10,023,275
20	بليا						<u> </u>			
		I Demand-Related Costs @ Realized ROR		1,186,467,514			220,996,600	31,284,882	172,036,085	12,874,357
		CP Demand ars/kW/Month		40,799,619			6,413,115	757,306	7,326,271	150,162
23	DOI	ars/kvv/month	-	\$ 2.42	\$ 2.45	5 \$ 2.27	\$ 2.87	\$ 3.44	\$ 1.96	\$ 7.14
25	╁┼╴									
26	locr	emental Return @ Equalized ROR	<del> </del>	12,529,668	24,877,972	11,124,286	(13,462,314)	(1,609,183)	(7,433,227)	(967,866)
27		emental Income Taxes	+	8,197,657	16,276,655					
28	† <u> </u>		+	0,.0.,007		1,2.0,112	(0,00,000)	(1,002,024)	(1,000,201)	(000,000)
29	Tota	I Demand-Related Costs @ Equalized ROR		1,207,194,838	530,271,908	278,560,767	198,726,437	28,622,875	159,739,597	11,273,255
30		CP Demand		40,799,619			6,413,115	757,306	7,326,271	150,162
31	Doll	ars/kW/Month		\$ 2.47	\$ 2.66	5 \$ 2.43	\$ 2.58	\$ 3.15	\$ 1.82	\$ 6.26
32	$\perp \perp$			,						
33	4				1					
34		emental Return @ Proposed Rates		12,529,698			(7,469,851)			
35	Incr	emental Income Taxes	<b>_</b>	8,197,677	16,276,664	5,779,949	(4,887,223)	(948,810)	(7,571,906)	(450,997)
36	T-2	L Domend Beloted Costs & December 1		4 007 101 077	500 074	0-1	000 000 555	00.002.5==	450,000,555	44 704 000
		I Demand-Related Costs @ Proposed Rates		1,207,194,889	530,271,931		208,639,526	28,885,867	152,890,937	11,734,036
38		CP Demand ars/kW/Month	+	40,799,619			6,413,115		7,326,271	150,162 \$ 6.51
39	IDOII	ats/kyy/ivionidi	1	\$ 2.47	p 2.6t	6   \$ 2.40	\$ 2.71	\$ 3.18	\$ 1.74	ja 6.51



WES.	STAR ENERGY	1 1			1		1		
CLAS	SS COST OF SERVICE STUDY								
	T YEAR ENDING 3/31/2011								
SUMI	MARY OF ENERGY COSTS	<del> </del>			<del> </del>	<del> </del>			
	Approach	<del> </del>			<del> </del>				
		<del> </del>					<del></del>		
		-			<del> </del>				
			Total		Small	Medium	Public	High LF/	Lighting
			Company	Residential	General Service	General Service	Schools	LTM/ICS	Service
			\$			400000000000000000000000000000000000000	00110010	21,1100	3011100
1	Rate Base	1	1,284,755,071	436,082,768	239,344,769	262,348,733	39,632,374	296,502,994	10,843,434
2									
3	Retum @ Realized ROR		101,956,462	25,361,402		28,192,237	4,056,710	27,933,434	1,341,295
4			532,366,556	180,700,498			16,422,547	122,862,545	4,493,216
5		<b>  </b>	13,063,767	4,434,218			402,994	3,014,930	110,259
6		<del>                                     </del>	19,639,042	6,666,055	3,658,676	4,010,319	605,829	4,532,409	165,755
- 7 8			1000 470 440	/04 400 ===	(52.00) 5:3	/======================================	,,	100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
9			(269,472,440)	(91,466,685	(50,201,646	(55,026,639)	(8,312,738)	(62,190,364)	(2,274,369
10		<del> </del>	(14,732,799)	(12,668,514	) (4,619,594	(7,826,418)	(COC ECT)	10.440.000	/E 040 0E0
11			(14,732,788)	(12,000,514	(4,019,394)	(7,020,418)	(685,557)	16,410,636	(5,343,352
12		<del>                                     </del>							
13						<del>                                     </del>			
14	State Income Taxes	7.05%	(22,086,835)	(7,225,947	) (3,763,016	(6,603,706)	(877,566)	(2,451,332)	(1,165,267
15		32.50%	(106,523,096)	(34,850,186					(5,619,992
16			12,571,423	4,267,102	2,342,006	2,567,102	387,806	2,901,304	106,104
17			(650,753)	(220,884	) (121,233	(132,885)	(20,075)	(150,184)	(5,492
18		L							
19		ļ	(116,689,260)	(38,029,916	(19,690,978	(36,018,655)	(4,742,266)	(11,522,798)	(6,684,647
20	Total Energy-Related Costs @ Realized ROR		550 000 507	470 400 05	400.050.505	107.501.515	10715010	140,000,540	(574.400
22	Energy (kWh) Sales		550,336,567 19,585,409,198	179,132,257 6,524,538,973			16,745,812 593,662,512	146,820,519 4,697,792,089	(574,122 162,028,204
23	Dollars/kWh		\$ 0.0281						
24			ψ <b>0.02</b> 01	Ψ 0.027 C	ψ 0.0261	0.0207	\$ 0.0262	\$ 0.0313	\$ (0.0033
25									
26	Incremental Return @ Equalized ROR		6,025,917	11,290,919	5,045,305	(6,142,089)	(725,648)	(3,012,654)	(429,915
27	Incremental Income Taxes		3,942,515	7,387,193			(474,762)	(1,971,058)	
28						1			
29			560,304,999	197,810,369		97,400,905	15,545,402	141,836,807	(1,285,313
30			19,585,409,198	6,524,538,973			593,662,512	4,697,792,089	162,028,204
31	Dollars/MWh		\$ 0.0286	\$ 0.0303	\$ 0.0304	\$ 0.0242	\$ 0.0262	\$ 0.0302	\$ (0.0079
32		ļ							
33 34	Incremental Return @ Proposed Rates		0.00E.000	44 000 55	0.046.557	(0.055 -0-)	(0.10.555)	/# DOG ===1	/oor = :-
35	Incremental Income Taxes	<del> </del>	6,025,932	11,290,924		(3,255,527)	(649,068)	(5,006,892)	(295,742
36	incremental income raxes	<del> </del>	3,942,525	7,387,197	2,579,247	(2,129,960)	(424,659)	(3,275,808)	(193,492
37	Total Energy-Related Costs @ Proposed Rates	<del>  </del>	560,305,024	197,810,378	107,172,070	102,176,028	15,672,085	138,537,819	(1,063,356
38	Energy (kWh) Sales	<del>  </del>	19,585,409,198	6,524,538,973			593,662,512	4,697,792,089	162,028,204



WESTAR ENERGY		T					
CLASS COST OF SERVICE STUDY							
TEST YEAR ENDING 3/31/2011							
TEGIT ENDING GOT/EST	<del>     </del>						
SUMMARY OF CLASSIFIED COSTS							
P & A Approach							
T & Approach							
					· · · · · · · · · · · · · · · · · · ·		
	Total		C"				11.12
	Company	Residential	Small	Medium	Public	High LF/	Lighting
	\$	nesidemiai	General Service	General Service	Schools	LTM/ICS	Service
1 Rate Base	4,091,788,645	1,709,320,860	893,823,021	664 000 750	404 500 000	004 075 544	21.000 700
2	4,031,700,043	1,709,320,000	093,023,021	661,338,750	101,563,690	664,375,541	61,366,782
3 Return @ Realized ROR	324,718,929	106,203,490	58,439,288	75,963,767	10,963,094	66,748,095	6,401,194
4 O & M Expense	1,179,871,549	501,363,153	241,780,067	192,311,572	31,784,903	203,698,809	8,933,046
5 Depreciation	182,181,456	83,758,469	40,566,420	25,408,880	3,586,438	24,980,743	3,880,505
6 Taxes Other Than Income Taxes	75,566,225	33,386,131	16,290,442	11,463,935	1,881,966	11,466,836	1,076,915
7			10,200,172	71,100,000	1,001,000	11,100,000	1,010,010
8 Total Income Tax Adjustments	(279,945,239)	(95,558,527)	(52,828,526)	(56,765,085)	(8,551,402)	(63,763,128)	(2,478,571)
9		· · · · · · · · · · · · · · · · · · ·		1	(2,722,7)	(33)	1-1-1-1
10 Income Before Taxes	437,569,742	147,127,092	79,683,598	103,892,976	14,814,222	81,257,260	10,794,593
11							
12 Income Taxes:							
13							
14 State Income Taxes	12,249,691	4,007,619	2,087,025	3,662,515	486,711	1,359,546	646,274
15 Federal Income Taxes	59,079,312	19,328,438	10,065,562	17,664,027	2,347,370	6,556,984	3,116,932
16 Deferred Income Taxes	43,788,497	18,547,654	9,588,042	6,963,109	1,072,568	6,952,530	664,595
17 Investment Tax Credit Adjustments	(2,266,688)	(960,109)	(496,320)	(360,442)	(55,521)	(359,894)	(34,402)
18   19   Total Income Taxes	140 050 040						
19 Total Income Taxes	112,850,812	40,923,601	21,244,310	27,929,209	3,851,128	14,509,165	4,393,399
21 Total Costs @ Realized ROR	1,875,188,972	765,634,845	270 200 507	202 077 002	50.007.500	004 400 040	04.605.050
22	1,875,188,972	700,034,840	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059
23							
24 Incremental Return @ Equalized ROR	19,191,814	37,463,219	16,685,643	(20,378,907)	(2,426,767)	(10,907,996)	(1,243,378)
25 Incremental Income Taxes	12,556,431	24,510,675	10,916,744	(13,333,098)	(1,587,736)	(7,136,662)	(813,492)
26	12,000,401	24,010,013	10,510,744	(10,000,000)	(1,307,730)	(7,130,002)	(010,402)
27 Total Costs @ Equalized ROR	1,906,937,217	827,608,738	405,922,913	299,365,359	48,053,026	303,358,991	22,628,190
28	1,000,000,000	52.,555,766	100,022,010	200,000,000	40,000,020	000,000,001	22,020,100
29							· · · · · · · · · · · · · · · · · · ·
30 Incremental Return @ Proposed Rates	19,191,861	37,463,239	13,173,885	(11,189,162)	(2,182,965)	(17,256,917)	(816,219)
31 Incremental Income Taxes	12,556,462	24,510,688	8,619,142	(7,320,618)	(1,428,226)	(11,290,506)	(534,019)
32						` '	
33 Total Costs @ Proposed Rates	1,906,937,295	827,608,772	400,113,553	314,567,584	48,456,338	292,856,226	23,334,821

## WESTAR ENERGY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011

#### **CLASSIFICATION OF GROSS PLANT IN SERVICE**

		Test Year \$	Clessif. Fector	Classif. Basis	Customer \$	Demand \$	Energy \$
1 2	Intangible Plant:						
3	Organization	43,148	5.5	PTD Plant	1,891	28,336	12,922
4 5	Franchises and Consents Miscellaneous Intangible Plant	0 53,443,748	99.0 5.5	- PTD Plant	- 2,341,794	35,096,940	16,005,014
6 7 8	Total Intangible Plant	53,486,896			2,343,685	35,125,275	16,017,935
9	Production Plant						
11	Steam Production	3,140,278,596	4.0	Retail Annual Load Factor	•	1,664,347,656	1,475,930,940
12	Nuclear Production	1,509,420,732	4.0	Retail Annual Load Factor	•	799,992,988	709,427,744
13 14	Other Production Plant	861,122,152	2.0	Deman <b>d</b>	-	861,122,152	-
15 16	Total Production Plant	5,510,821,480			-	3,325,462,796	2,185,358,684
17 18	Transmission:						
19	Land & Land Rights	0	99.0	•	-	-	-
20 21	Structures & Improvements Station Equipment	0	99.0 99.0	-	-	•	•
22	Towers & Fixtures	0	99.0	-	•		
23	Poles & Fixtures	Ö	99.0	•	-	-	-
24	Overhead Conductors & Devices	ō	99.0	•		-	
25	Underground Conduit	0	99.0	-	-	-	-
26	Underground Conductors & Devices	0	99.0	•	•	•	•
27 28	Road and Trails	0	99.0	-	•	•	•
29 30	Total Transmission Plant	0			0	0	0
31 32	Distribution:						
33	Land & Land Rights	7,774,872	5.0	Distribution Plant Without Land	1,391,570	6,363,302	•
34 35	Structures & Improvements	20,176,567	2.0 2.0	Demand Demand	-	20,176,567	•
36	Station Equipment Storage Battery Equipment	206,067,845	99.0	Demand	•	206,067,845	•
37	Poles, Towers & Fixtures	368,770,248	2.0	Demand		368,770,248	-
38	Overhead Conductors & Devices	257,382,145	2.0	Demand	-	257,382,145	
39	Underground Conduit	76,279,019	2.0	Demand	-	76,279,019	-
40	Underground Conductors & Devices	185,592,481	2.0	Demand	-	185,592,481	•
41	Line Transformers	346,096,588	2.0	Demand		346,096,588	•
42 43	Services Meters	147,429,066 89,530,659	1.0 1.0	Customer Customer	147,429,066		-
43	Installations on Customer Premises	09,00,009	99.0	Customer	89,530,659	•	
45	Leased Customer Property	21,540,195	1.0	Customer	21,540,195		-
46	Street Lighting & Signal Systems	59,862,083	1.0	Customer	59,862,083	-	-
47 48	Total Distribution Plant	1,786,501,768			319,753,573	1,466,748,195	0
49 50	General Plant:						
51 52	Land & Land Rights	4,090,819	5.5	PTD Plant	179,251	2,686,474	1,225,094
53	Structures & Improvements	93,939,701	5.5 5.5	PTD Plant	4,116,243	2,686,474 61,690,959	1,225,094 28,132,499
54	Office Furniture and Equipment	51,846,687	5.5	PTD Plant	2,271,814	34,048,137	15,526,735
55	Transportation Equipment	9,217,121	5.5	PTD Plant	403,875	6,052,956	2,760,288
56	Stores Equipment	2,795,836	5.5	PTD Plant	122,508	1,836,048	837,280
57		14,475,031	5.5	PTD Plant	634,266	9,505,869	4,334,896
58	Laboratory Equipment	696,649	5.5	PTD Plant	30,526	457,495	208,628
59	Power Operated Equipment	4,543,210	5.5	PTD Plant	199,074	2,983,563	1,360,573
60 61	Communication Equipment Miscellaneous Equipment	76,188,070 436,953	5.5 5.5	PTD Plant PTD Plant	3,338,403 19,146	50,033,320 286,950	22,816,347 130,856
62	Other Tangible Property	430,933 0	99.0	- ID FIGUR	19,140	200,350	130,030
63	Other - Plant Related	Ö	99.0	- -	-	-	-
64 65	Other - Payroll Related	ō	99.0	•	•	-	•
66 67	Total General Plant	258,230,076			11,315,106	169,581,772	77,333,197
68	TOTAL PLANT IN SERVICE	7,609,040,220			333,412,365	4,996,918,038	2,278,709,817

## WESTAR ENERGY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011

# CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 2	Intangible Plant:						
3	Organization	0	99.0	-	-	•	
4	Franchises and Consents	0	99.0	-	-	-	-
5	Miscellaneous Intangible Plant	22,833,676	5.5	PTD Plant	1,000,524	14,995,059	6,838,093
6 7 8	Total Intangible Plant	22,833,676			1,000,524	14,995,059	6,838,093
9	Production Plant						
11	Steam Production	1,132,897,638	4.0	Retail Annual Load Factor		600,435,748	532,461,890
12	Nuclear Production	720,691,364	4.0	Retail Annual Load Factor	•	381,966,423	338,724,941
13 14	Other Production Plant	213,880,246	2.0	Demand	•	213,880,246	•
15 16	Total Production Plant	2,067,469,248			•	1,196,282,417	871,186,831
17 18	Transmission:						
19	Land & Land Rights	0	99.0	•	•	•	•
20	Structures & Improvements	0	99.0	-	. •	•	•
21 22	Station Equipment Towers & Fixtures	0 0	99.0 99.0	•	-	-	-
23	Poles & Fixtures	0	99.0		•	•	•
24	Overhead Conductors & Devices	ŏ	99.0	-	_		
25	Underground Conduit	0	99.0		-	-	-
26	Underground Conductors & Devices	0	99.0	•	-	-	•
27	Road and Trails	0	99.0	•	-	-	-
28 29 30	Total Transmission Plant	0			0	0	0
31 32	Distribution:						
33	Land & Land Rights	64,703	5.0	Distribution Plant Without Land	11,581	53,122	•
34	Structures & Improvements	6,186,069	2.0	Demand	•	6,186,069	•
35 36	Station Equipment	73,039,596	2.0	Demand	•	73,039,596	•
36	Storage Battery Equipment Poles, Towers & Fixtures	0 130,553,774	99.0 2.0	- Demand	•	130,553,774	•
38	Overhead Conductors & Devices	84,376,150	2.0	Demand	-	84,376,150	
39	Underground Conduit	20,865,137	2.0	Demand	-	20,865,137	-
40	Underground Conductors & Devices	46,284,709	2.0	Demand	-	46,284,709	•
41	Line Transformers	151,555,116	2.0	Demand	<u>.</u>	151,555,116	-
42 43	Services Meters	70,216,960	1.0 1.0	Customer Customer	70,216,960	•	-
44	Installations on Customer Premises	31,701,668 (204,265)	1.0	Customer	31,701,669 (204,265)	•	-
45	Leased Customer Property	6.606.483	1.0	Customer	6,606,483	-	-
46	Street Lighting & Signal Systems	24,771,691	1.0	Customer	24,771,691	•	•
47	PCB ARO	0	2.0	Demand	•	•	•
48 49 50	Total Distribution Plant	646,017,791			133,104,118	512,913,673	0
51 52	General Plant:						
53	Land & Land Rights	25	5.5	PTD Plant	1	16	7
54	Structures & Improvements	33,501,963	5.5	PTD Plant	1,467,987	22,001,009	10,032,967
55	Office Furniture and Equipment	45,535,915	5.5	PTD Plant	1,995,289	29,903,802	13,636,823
56	Transportation Equipment	8,222,859	5.5	PTD Plant	360,309	5,400,018	2,462,533
57 58	Stores Equipment Tools, Shop and Garage Equipment	276,915 3,877,531	5.5 5.5	PTD Plant PTD Plant	12,134 169,905	181,852 2,546,406	82,929 1,161,220
59	Laboratory Equipment	(1,543,596)	5.5 5.5	PTD Plant	(67,637)	(1,013,692)	(462,267)
60	Power Operated Equipment	3,264,661	5.5	PTD Plant	143,051	2,143,929	977,681
61	Communication Equipment	48,370,108	5.5	PTD Plant	2,119,478	31,765,040	14,485,590
62	Miscellaneous Equipment	294,160	5.5	PTD Plant	12,889	193,177	88,093
63	Other Tangible Property	0	99.0	-	-	•	-
64 65 66	Other - Plant Related Other - Payroll Related	0 0	99.0 99.0	•	•	•	-
67 68	Total General Plant	141,800,541			6,213,406	93,121,558	42,465,577
69	TOTAL RESERVE	2,878,121,256			140,318,048	1,817,312,708	920,490,501

#### WESTAR ENERGY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011

#### CLASSIFICATION OF OTHER RATE BASE

		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
- 1 2	Rate Base Additions:						
3	Construction Work in Progress:						
4	Production	a	99.0	_			
5	Transmission	ň	99.0		-	•	-
6	Distribution	ň	99.0	_		•	•
7	General	Ô	99.0	_			
8	Total Construction Work in Progress	ő	33.0		0	'n	٠,
9	Materials & Supplies	106,946,033	5.5	PTD Plant	4,686,153	70,232,322	32,027,558
10	Prepayments	9,737,585	6.3	Net Plant	397,443	6.544,538	2,795,604
11	Regulatory Assets	14,929,609	6.3	Net Plant	609,358	10.034.047	4,286,204
12	Fuel Stock	136,313,492	3.0	Energy	•	-	136,313,492
13	Cash Working Capital	0	99.0	•		-	
14	• ,						
15	Total Rate Base Additions	267,926,719			5,692,955	86.810.907	175,422,857
16					, ,	, ,	
17	Rate Base Deductions:						
18							
19	Deferred ITC	(1,410,144)	6.3	Net Plant	(57,556)	(947,744)	(404,844)
20	Accumulated DiT	858,716,388	6.3	Net Plant	35,048,847	577,135,061	246,532,480
21	Accumulated Provisions for Depreciation	7,249,230	6.3	Net Plant	295,880	4,872,138	2,081,212
22	Customer Advances	7,283,815	5.0	Distribution Plant Without Land	1,303,680	5,980,135	· · · · ·
23	Customer Deposits	23,321,523	1.0	Customer	23,321,523	•	
24	Accrued Vacation	11,896,225	9.0	Total Labor	3,227,742	7,990,229	678,254
25 26	Vulcan Capacity	0	99.0	•	•	-	-
27 28	Total Rate Base Deductions	907,057,037			63,140,116	595,029,819	248,887,102
29	NET OTHER RATE BASE	(639,130,319)			(57,447,162)	(508,218,912)	(73,464,245)

### CLASSIFICATION OF O&M EXPENSE

		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1	Steam Production:						
2	Operation						
3	Op., Sup., & Eng.	6,014,009	2.0 3.0	Demand Energy	•	6,014,009	413,545,706
4 5	Fuel Steam Expenses	413,545,706 19,750,255	2.0	Demand		19,750,255	413,545,700
6	Steam Transferred - Credii	19,750,255	99.0	·		10,750,255	-
7	Gain from disp of Emission Allow & of renewable energy credits	(459,123)	3.0	Energy	-	-	(459,123)
8	Electric Expenses	5,856,741	2.0	Demand	•	5,856,741	
9	Miscellaneous Steam Power Expenses	10,366,723	2.0	Demand		10,366,723	-
10	Rents	27,906,827	2.0	Demand	•	27,906,827	
11	Emissions Allowance	2,761	3.0	Energy	•	-	2,761
12 13	Maintenance	9,204,322	2.0	Demand		9,204,322	
13	Maint, Sup., & Eng. Structures	5,245,205	2.0	Demand Demand		5,245,205	:
15	Boiler Plant	40,750,506	2.0	Demand		40,750,506	
16	Electric Plant	11,213,036	2.0	Demand	-	11,213,036	-
17	Miscellaneous Steam Plant	5,342,375	2.0	Demand	-	5,342,375	
18	Total Steam Production	554,739,346			0	141,650,001	413,089,344
19							
20	Nuclear Production:						
21	Operation		• •	Description		0.000.005	
22	Op., Sup., & Eng.	6,609,005 28,844,491	2.0 2.0	Demand Demand	•	6,609,005 28,844,491	-
23 24	Fuel Coolants & Water	2,656,156	2.0	Demand		2,656,156	
25	Steam Expenses	14,149,961	2.0	Demand		14,149,961	
26	Steam Transferred - Credit	0	99.0			- 1,110,001	
27	Electric Expenses	973,821	2.0	Demand	-	973,821	-
28	Miscellaneous Nuclear Power Expenses	24,682,589	2.0	Demand	-	24,682,589	
29	Rents	0	99.0	-	-	-	-
30	Maintenance						
31	Maint. Sup., & Eng.	8,457,565	2.0	Demand	-	8,457,565	-
32	Structures	2,557,854	2.0	Demand	-	2,557,854	•
33	Reactor Plant	18,443,461 6,488,679	2.0 2.0	Demand Demand	•	18,443,461 6,488,679	•
34 35	Electric Plant Miscellaneous Nuclear Plant	2,479,175	2.0	Demand		2,479,175	-
36	Total Nuclear Production	116,342,758	2.0	Coman	0	116,342,758	0
37	I Old I Tucket F Tourist	110,042,100			•	,,.	-
38	Other Production:						
39	Operation						
40	Op., Sup., & Eng.	362,517	2.0	Demand	•	362,517	•
41	Fuel	36,900,079	3.0	Energy			36,900,079
42	Generation Expenses	319,280	2.0	Demand	•	319,280 1,263,885	-
43	Miscellaneous Other Power Expenses	1,263,885	2.0 2.0	Demand Demand	•	652,253	•
44 45	Rents Maintenance	652,253	2.0	Demand	•	002,200	•
46	Maint. Sup., & Eng.	277,820	2.0	Demand		277,820	
47	Structures	2,020	99.0	-	_	,	-
48	Generating and Electric Plant	5,787,271	2.0	Demand	•	5,787,271	-
49	Miscellaneous Other Power Generation	1,420,223	2.0	Demand	-	1,420,223	
50	Total Other Production	46,983,327			0	10,083,249	36,900,079
51							
52	Other Power Supply:						
53 54	Operation Purchased Power	123,875,860	4.0	Retail Annual Load Factor	_	65,654,206	58,221,654
55	System Control and Load Dispatching	1,689,116	2.0	Demand		1,689,116	30,221,334
56	Other Expenses	3,612,965	4.0	Retail Annual Load Factor		1,914,871	1,698,093
57	Total Other Power Supply	129,177,941			0	69,258,193	59,919,748
58							
59	Transmission:						
60	Operation						
61	Supervision & Eng.	0	99.0	<u>:</u>	•		•
62	Load Dispatching	2,169,201	2.0 99.0	Demand	•	2,169,201	•
63 64	Station Expenses	0	99.0	•	•		
65	Overhead Line Expenses Underground Line Expenses	0	99.0				
66	Transmission of Electricity by Others	5,667,241	2.0	Demand		5,667,241	
67	Miscellaneous Transmission Expenses	0	99.0	*	-	-,	-
68	Rents	Ō	99.0	•	-		-
69	Maintenance						
70	Supervision & Engineering	0	99.0	-	-	-	-
71	Structures	0	99.0	•	-	=	-
72	Station Equipment	0	99.0	•	-	-	-
73	Overheed Lines	0	99.0	-	•	•	•
74 75	Underground Lines Miscellaneous Transmission Expenses	0	99.0 99.0	-	•	:	-
75 76	Miscellaneous Transmission Expenses Total Transmission Expense	7,836,442	99.0	-	- 0	7,836,442	
77	това танализовит Едропоо	,,000, <del>11</del> 2			·	.,200,776	•
• • •							

# CLASSIFICATION OF O&M EXPENSE

		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
78	Distribution:						
79	Operation						
В0	Supervision & Eng.	3,712,414	7.0	Distribution O&M - Operations	968,463	2,555,650	188,301
81	Load Dispatching	3,304,104	4.0 2.0	Retail Annual Load Factor Demand	•	1,751,175	1,552,929
82 83	Station Expenses	1,072,659 14,405,447	2.0 2.0	Demand Demand	-	1,072,659 14,405,447	-
84	Overhead Line Expenses Underground Line Expenses	3,847,272	2.0	Demand	-	3,847,272	
85	Street Lighting and Signal Systems	440,319	1.0	Customer	440,319	3,041,212	
86	Meter Expenses	7.389.398	1.0	Customer	7,389,398		
87	Customer Installations Expenses	157,238	1.0	Customer	157,238		
88	Miscellaneous Distribution Expenses	6,870,503	7.0	Distribution O&M - Operations	1,792,318	4,729,699	348,488
89	Rents	340,756	7.0	Distribution O&M - Operations	88,894	234,579	17,284
90	Maintenance						
91	Supervision & Engineering	1,528,965	7.1	Distribution O&M - Maintenance	80,989	1,447,976	-
92	Structures	64,328	2.0	Demand		64,328	-
93	Station Equipment	4,312,012	2.0 2.0	Demand Demand	-	4,312,012	•
94 95	Overhead Lines Underground Lines	32,835,488 3,310,082	2.0	Demand Demand	•	32,835,488 3,310,082	•
96	Line Transformers	1,028,358	2.0	Demand		1,028,358	-
97	Street Lighting and Signal Systems	1,286,959	1.0	Customer	1,286,959	1,020,000	_
98	Meters	1,037,057	1.0	Customer	1,037,057		-
99	Miscellaneous Distribution Expenses	1,967,552	7.1	Distribution O&M - Maintenance	104,221	1,863,331	
100	Total Distribution	88,910,911			13,345,856	73,458,055	2,107,000
101							
102	Customer Accounts:						
103	Operation						
104	Supervision	1,913,687	1.0	Customer	1,913,687	•	•
105	Meter Reading Expenses Customer Records and Collection Expenses	5,612,089	1.0	Customer Customer	5,612,089 11,495,940	•	•
106 107	Uncollectible Accounts	11,495,940 7,363,441	1.0 1.0	Customer	7,363,441	•	•
108	Miscellaneous Customer Accounts Exp.	130,261	1.0	Customer	130,261		-
109	Total Customer Accounts	26,515,418			28,515,418	0	0
110						-	
111	Customer Service and Information:						
112	Operation						
113	Supervision	879,717	1.0	Customer	879,717	•	-
114	Customer Assistance Expenses	2,546,094	1.0	Customer	2,546,094	-	-
115	Informational Advertising Expenses	359,151	1.0	Customer	359,151	•	•
116	Misc. Customer Service and Information	1,103	1.0	Customer	1,103	. 0	
117 118	Total Customer Service and Information	3,786,066			3,786,066	U	0
119	Sales:						
120	Operation						
121	Supervision	0	1.0	Customer			
122	Demonstration & Selling Expenses	2,317	1.0	Customer	2,317		
123	Promotional Advertising Expenses	0	1.0	Customer	-	-	-
124	Miscellaneous Sales Promotion Expenses	0	1.0	Customer	-	-	-
125	Total Sales	2,317			2,317	0	0
126							
127	Administrative & General:						
128 129	Operation Salaries	53,929,268	9.0	Total Labor	14,632,353	36,222,179	3,074,737
130	Office Supplies and Expenses	12,121,279	9.0	Total Labor	3,288,805	8,141,389	691,086
131	Administrative Expenses Transferred - Credit	(1,854,666)	9.0	Total Labor	(503,217)	(1,245,706)	(105,742)
132	Outside Services Employed	10,410,328	6.0	Total Plant	456,159	6,836,546	3,117,623
133	Property Insurance	10,755,689	6.0	Total Plant	471,292	7,063,348	3,221,049
134	Injuries and Damages	7,362,031	9.0	Total Labor	1,997,502	4,944,788	419,741
135	Employee Pensions and Benefits	95,269,045	9.0	Total Labor	25,848,863	63,988,489	5,431,693
136	Franchise Requirements	0	99.0	•		•	-
137	Regulatory Commission Expenses	3,310,395	B.0	O&M Less Fuel	291,912	2,606,724	411,759
138	Duplicate Charges - Credit	0	99.0	<b>-</b>			
139	Institutional or Goodwill Advertising Expense	1,219,394	8.0	O&M Less Fuel	107,527	960,194	151,672
140	Misc. General Expenses	6,228,545	8.0	O&M Less Fuel O&M Less Fuel	549,235	4,904,581	774,729
141 142	Rents Maintenance	(6,384,791)	8.0	Cam Less Fuel	(563,013)	(5,027,615)	(794,163)
143	Maintenance of General Plant	13,210,507	5.8	General Plant	578,857	8,675,446	3,956,204
144	Total A&G	205,577,023	5.0	Collegian Figure	47,156,274	138,070,364	20,350,385
145					,	, , - • •	,,
146	Total O&M Expenses:						
147							
148	Fuel	479,290,276			0	28,844,491	450,445,785
149	Total Operations Expenses	522,329,711			87,717,847	356,650,057	77,961,807
150	Total Maintenance Expenses	148,279,631			3,068,083	141,235,344	3,956,204
151 152	TOTAL O&M EXPENSES	1,179,871,549			90,805,931	556,699,062	532,366,556
132		1,110,011,048			55,000,001	~~,~~,~~	

# CLASSIFICATION OF PAYROLL

		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1	Steam Production:						
2	Operation						
3	Op., Sup., & Eng.	5,264,898	2.0	Demand	•	5,264,898	
4	Fuel	3,403,909	3.0	Energy	-	45 000 444	3,403,909
5 6	Steam Expenses Steam from Other Sources	15,282,114 0	2.0 99.0	Demand	•	15,282,114	•
7	Steam Transferred - Credit	0	3.0	- Energy	•	:	
8	Electric Expenses	1,904,397	2.0	Demand	-	1,904,397	-
9	Miscellaneous Steam Power Expenses	1,817,510	2.0	Demand	-	1,817,510	
10	Rents	443	2.0	Demand	-	443	-
11	Maintenance						
12	Maint. Sup., & Eng.	7,338,081	2.0	Demand	-	7,338,081	-
13	Structures	1,219,076	2.0	Demand	•	1,219,076	•
14	Boiler Plant	12,255,605	2.0	Demand	•	12,255,605	-
15 16	Electric Plant Miscellaneous Steam Plant	3,979,713 1,938,318	2.0 2.0	Demand Demand	•	3,979,713 1,938,318	-
17	Total Steam Production	54,404,064	2.0	Demaild	0	51,000,155	3,403,909
18	TOLE CICENTI TOLECULON	01,101,001			•	07,000,100	0,100,000
19	Nuclear Production:						
20	Operation						
21	Op., Sup., & Eng.	221,470	2.0	Demand	-	221,470	-
22	Fuei	0	2.0	Demand	-	•	-
23	Steam Expenses	0	2.0	Demand	-	•	-
24	Steam from Otehr Sources	0	2.0	Demand	-	-	•
25	Steam Transferred - Credit	0	2.0	Demand	-	-	•
26 27	Electric Expenses Miscellaneous Nuclear Power Expenses	0	99.0 2.0	- Demand	•	•	•
28	Rents	0	2.0	Demand	-	-	-
29	Maintenance	Ū	2.0	Delialid	•		
30	Maint. Sup., & Eng.	811,971	2.0	Demand	-	811,971	
31	Structures	0	2.0	Demand	-		•
32	Reactor Plant	0	2.0	Demand	-		-
33	Electric Plant	137,872	2.0	Demand	-	137,872	-
34	Miscellaneous Nuclear Plant	0	2.0	Demand	•	-	-
35	Total Nuclear Production	1,171,313			0	1,171,313	0
36							
37	Other Production:						
38 39	Operation Op., Sup., & Eng.	379,556	2.0	Demand	_	379,556	_
40	Fuel	61,387	3.0	Energy		379,330	61,387
41	Generation Expenses	305,907	2.0	Demand		305,907	
42	Miscellaneous Other Power Expenses	532,426	2.0	Demand	-	532,426	-
43	Rents	0	2.0	Demand	-	·-	-
44	Maintenance		2.0				
45	Maint. Sup., & Eng.	284,034	2.0	Demand	-	284,034	-
46	Structures	0	99.0	1 .	•	<del>-</del>	-
47	Generating and Electric Plant	624,498	2.0	Demand	-	624,498	-
48	Miscellaneous Other Power Generation Total Other Production	731,861	2.0	Demand	. 0	731,861	61 207
49 50	Total Other Production	2,919,669			U	2,858,281	61,387
51	Other Power Supply:						
52	Operation						
53	Purchased Power	0	4.0	Retail Annual Load Factor	-	-	-
54	System Control and Load Dispatching	1,751,697	4.0	Retail Annual Load Factor	-	928,399	823,298
55	Other Expenses	1,804,685	4.0	Retail Annual Load Factor	•	956,483	848,202
56	Total Other Power Supply	3,556,382			0	1,884,882	1,671,499
57							
58	Transmission:						
59 60	Operation Supervision & Eng.	642,319	2.0	Demand		642,319	
61	Load Dispatching	1,041,539	2.0	Demand	•	1,041,539	
62	Station Expenses	331,175	2.0	Demand	-	331,175	
63	Overhead Line Expenses	308,025	2.0	Demand		308,025	_
64	Underground Line Expenses	268,918	2.0	Demand	-	268,918	-
65	Transmission of Electricity by Others	0	99.0	-	-		•
66	Miscellaneous Transmission Expenses	820,319	2.0	Demand	-	820,319	-
67	Rents	0	99.0	-	•		•
68	Maintenance						
69	Supervision & Engineering	1,054,672	2.0	Demand	•	1,054,672	-
70	Structures	193,683	2.0	Demand	•	193,683	-
71	Station Equipment	2,232,851	2.0	Demand	-	2,232,851	•
72 73	Overhead Lines Underground Lines	822,464 268,868	2.0 2.0	Demand Demand	•	822,464 268,868	-
73 74	Miscellaneous Transmission Expenses	268,868 152	2.0	Demand Demand	•	268,868 152	•
	Marchine 10000 Mario Hisparia Exhausas		2.0	Sometic	-		
75	Total Transmission Expense	7,984,984			0	7,984,984	0

# **CLASSIFICATION OF PAYROLL**

		Test Year	Classif.	Classif.	Customer	Demand	Energy
		\$	Factor	Basis	\$	\$	\$
77	Distribution:						
78	Operation						_
79	Supervision & Eng.	3,393,845	7.0	Distribution O&M - Operations	885,357	2,336,345	172,143
80	Load Dispatching	3,880,555	4.0	Retail Annual Load Factor	-	2,056,694	1,823,861
81	Station Expenses Overhead Line Expenses	496,237 3,821,447	2.0 4.6	Demand Overhead Conductors	2,760,231	496,237	•
82 83	Underground Line Expenses	3,821,447 1,592,274	4.6 4.7	Underground Conductors	1,332,733	1,061,216 259,541	•
84	Street Lighting and Signal Systems	281,115	1.0	Customer	281,115	209,041	-
84	Meter Expenses	6,816,869	1.0	Customer	6,816,869		
85	Customer Installations Expenses	141,887	1.0	Customer	141,887		
86	Miscellaneous Distribution Expenses	3,962,873	7.0	Distribution O&M - Operations	1,033,801	2,728,067	201,005
87	Rents	0	99.0	<u>.</u>	• •	-	•
88	Maintenance						
89	Supervision & Engineering	1,550,797	7.1	Distribution O&M - Maintenance	82,146	1,468,651	•
90	Structures	2,889	2.0	Demand	-	2,889	-
91	Station Equipment	2,163,034	2.0	Demand	-	2,163,034	-
92	Overhead Lines	6,934,791	2.0	Demand	4 440 600	6,934,791	-
93 94	Underground Lines	1,696,168	4.7 4.5	Underground Conductors Line Transformers	1,419,693 216,209	276,475 202,557	•
95	Line Transformers Street Lighting and Signal Systems	418,765 328,795	1.0	Customer	328,795	202,557	-
96	Meters	869,791	1.0	Customer	869,791		
97	Miscellaneous Distribution Expenses	1,594,835	7.1	Distribution O&M - Maintenance	84,478	1,510,356	
98	Total Distribution	39,946,966			16,253,104	21,496,853	2,197,009
99	V				,	,,	-,,
100	Customer Accounts:						
101	Operation						
102	Supervision	1,966,425	1.0	Customer	1,966,425	-	-
103	Meter Reading Expenses	5,063,424	1.0	Customer	5,063,424	•	-
104	Customer Records and Collection Expenses	8,503,810	1.0	Customer	8,503,810	•	-
105	Uncollectible Accounts	0	99.0	<u>-</u> .		•	-
106	Miscellaneous Customer Accounts Exp. Total Customer Accounts	150	1.0	Customer	150	- 0	- 0
107 108	Total Customer Accounts	15,533,810			15,533,810	U	U
109	Customer Service and Information:						
110	Operation						
111	Supervision	850,383	1.0	Customer	850,383		
112	Customer Assistance Expenses	2,208,316	1.0	Customer	2,208,316	-	
113	Informational Advertising Expenses	55,201	1.0	Customer	55,201	-	-
114	Misc. Customer Service and Information	0	99.0	-	•	•	-
115	Total Customer Service and Information	3,113,901			3,113,901	0	0
116							
117	Sales:						
118 119	Operation Supervision	0	99.0				
120	Demonstration & Selling Expenses	0	99.0		-	•	•
121	Promotional Advertising Expenses	ŏ	99.0	•	-	-	
122	Miscellaneous Sales Promotion Expenses	Ö	99.0	-	_	_	
123	Total Sales	ō			0	0	0
124							
125	Administrative & General:						
126	Operation						
127	Salaries	41,147,219	9.0	Total Labor	11,164,265	27,636,977	2,345,978
128	Office Supplies and Expenses	6,452	9.0	Total Labor	1,751	4,334	368
129	Administrative Expenses Transferred - Credit	0	9.0	Total Labor Total Plant	4.400	47.544	7.000
130 131	Outside Services Employed	26,666 0	6.0 6.0	Total Plant	1,168	17,511	7,986
132	Property Insurance Injuries and Damages	0	9.0	Total Labor	_	-	
133	Employee Pensions and Benefits	250,891	9.0	Total Labor	68,073	168,514	14,304
134	Franchise Requirements	0	99.0	-	-		-
135	Regulatory Commission Expenses	ō	99.0	-		_	-
136	Duplicate Charges - Credit	Ō	99.0	-	-	-	
137	Institutional or Goodwill Advertising Expense	0	99.0	-		-	-
138	Misc. General Expenses	194,915	8.0	O&M Less Fuel	17,188	153,483	24,244
139	Rents	0	99.0	•	•	•	-
140	Maintenance						
141	Maintenance of General Plant	836,143	5.8	General Plant	36,638	549,102	250,403
142	Total A&G	42,462,286			11,289,082	28,529,921	2,643,283
143	T-A-I DII						
144	Total Payroll:						
145	Fuel	3,465,296			0	•	3 465 306
146 147	Fuel Total Operations Expenses	3,465,296 117,025,798			43,152,149	0 65,818,464	3,465,296 8,055,185
148	Total Maintenance Expenses	50,151,853			3,037,749	46,863,701	250,403
149	. Jam mantanara espanara	00,101,000			0,001,11	.0,000,701	200,400
150	TOTAL PAYROLL EXPENSES	171,093,375			46,189,898	114,926,389	9,977,087

# **CLASSIFICATION OF DEPRECIATION EXPENSE**

		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 2	Intangible Plant:						
3	Organization	0	99.0	-			-
4	Franchises and Consents	0	99.0	-	•	-	-
5 6	Miscellaneous Intangible Plant	0	99.0	-	•	•	-
7	Total Intangible Plant	0			o	0	0
9	Production Plant						
11	Steam Production	63,574,624	2.0	Demand		63.574.624	
12	Turbine Production	22,011,712	2.0	Demand	-	22,011,712	_
13	Other Production Plant	28,031,804	2.0	Demand		28,031,804	-
14 15	Total Production Plant	113,618,140				113,618,140	
16							
17 18	Transmission:						
19	Land & Land Rights	0	99.0	-	•	•	-
20	Structures & Improvements	0	99.0	•	•	•	•
21	Station Equipment	0	99.0	-	-	-	•
22	Towers & Fixtures	0	99.0	•	•	-	-
23	Poles & Fixtures	0	99.0	•	•	-	•
24 25	Overhead Conductors & Devices	0	99.0 99.0	-	-	•	-
26	Underground Conduit Underground Conductors & Devices	0	99.0	-	•	•	•
27	Road and Trails	Ö	99.0		_	_	-
28	Total Transmission Plant	0	33.0		0	0	0
29 30		U			U	U	U
31 32	Distribution:						
33	Land & Land Rights	0	99.0	•	•	-	-
34	Structures & Improvements	345,340	2.0	Demand	-	345,340	-
35	Station Equipment	3,111,994	2.0	Demand	-	3,111,994	-
36	Storage Battery Equipment	0	99.0		•		-
37	Poles, Towers & Fixtures	7,303,082	4.8	Poles, Towers and Fixtures		7,303,082	-
38 39	Overhead Conductors & Devices	4,628,910	4.6 4.7	Overhead Conductors Underground Conductors	3,343,462 1,134,991	1,285,448 221,032	•
40	Underground Conduit Underground Conductors & Devices	1,356,023 3,964,729	4.7	Underground Conductors	3,318,478	646,251	
41	Line Transformers	6,052,102	4.5	Line Transformers	3,124,700	2,927,402	-
42	Services	2,855,195	1.0	Customer	2,855,195	-	-
43	Meters	2,093,418	1.0	Customer	2,093,418	_	
44	Installations on Customer Premises	(43,236)	1.0	Customer	(43,236)	-	-
45	Leased Customer Property	807,285	1.0	Customer	807,285	-	-
46 47	Street Lighting & Signal Systems	2,368,742	1.0	Customer	2,368,742	-	-
48 49	Total Distribution Plant	34,843,584			19,003,035	15,840,549	0
50 51	General Plant:						
52	Land & Land Rights	0	99.0	-	-	-	-
53	Structures & Improvements	1,384,080	5.5	PTD Plant	60,647	908,936	414,496
54	Office Furniture and Equipment	3,504,849	5.5	PTD Plant	153,575	2,301,663	1,049,611
55	Transportation Equipment	0	99.0	·	-	-	-
56	Stores Equipment	118,571	5.5	PTD Plant	5,196	77,866	35,509
57	Tools, Shop and Garage Equipment	598,354	5.5	PTD Plant	26,219	392,944	179,192
58	Laboratory Equipment	31,000	5.5	PTD Plant	1,358	20,358	9,284
59	Power Operated Equipment	0	99.0 5.5	- PTD Plant	404.750	0.040.040	4 004 000
60	Communication Equipment	4,444,665		DTD DL -4	194,756	2,918,848	1,331,062
61 62	Miscellaneous Equipment Other Tangible Property	17,722 0	5.5 99.0	PIDPIANT	- 111	11,638	5,307
63	Other - Plant Related	964,762	5.5	PTD Plant	42,274	633,567	288,921
64	Other - Payroll Related	0	99.0	1 res 1 864116	-	-	-
65 66 67	Total General Plant	11,064,002			484,802	7,265,819	3,313,381
68 69	Amortization - Plant Related Amortization - Labor Related	34,886,969 (12,231,239)	5.5 9.0	PTD Plant Total Labor	1,528,675 (3,318,639)	22,910,554 (8,215,244)	10,447,741 (697,355)
70 71	TOTAL DEPRECIATION & AMORTIZATION	182,181,456	0		17,697,872	151,419,817	13,063,767
					,,		-,,-

# CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Energy \$
1 2	Taxes Other Than Income:						
3	Pavroli	12,336,391	9.0	Total Labor	3,347,170	8,285,871	703,350
4	Real Estate and Personal Property	63,229,834	6.0	Total Plant	2,770,600	41,523,542	18,935,692
5	Other	0	99.0	•			•
6							
7	Total Taxes, Other	75,566,225			6,117,770	49,809,413	19,639,042
8							
9	Pre-Tax Adjustments:						
10							
11	Rate Base Related	(127,838,910)	6.5	Rate Base	(4,237,996)	(83,461,576)	(40,139,338)
12	CIAC	(413,072)	5.0	Distribution Plant Without Land	(73,933)	(339,139)	• • •
13	Plant Related	106,572,861	6.0	Total Plant	4,669,802	69,987,257	31,915,802
14	Payroll Related	3,163,129	9.0	Total Labor	858,236	2,124,550	180,343
15	Other	(261,429,248)	3.0	Energy	•	•	(261,429,248)
16	Total Day Taxa Adicatements	(070 045 000)	•		4 040 400	(44 000 000)	(000 470 440)
17 18	Total Pre-Tax Adjustments	(279,945,239)			1,216,108	(11,688,908)	(269,472,440)
19	Income Taxes:						
20	ilicome raxes.						
21	State Income Taxes	12,249,691	10.0	Taxable income	1,941,261	32,395,265	(22,086,835)
22	Federal Income Taxes	59,079,312	10.0	Taxable Income	9,362,551	156,239,857	(106,523,096)
23		00,0.0,0.0		1	-,002,00	100,200,001	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
24	Total Income Taxes	71,329,003			11,303,811	188,635,122	(128,609,930)
25					.,		,
26	Income Tax Adjustments:						
27							
28	Deferred Income Taxes	43,788,497	6.3	Net Plant	1,787,245	29,429,830	12,571,423
29	Investment Tax Credits	(2,266,688)	6.3	Net Plant	(92,516)	(1,523,419)	(650,753)
30							
31	Total Adjustments	41,521,809			1,694,729	27,906,410	11,920,670

WES.	TAR ENERGY				
CLAS	SS COST OF SERVICE STUDY				
	YEAR ENDING 3/31/2011				
1121	TEAN ENDING 5/31/2011	<del> </del>			
CHAN	MADY OF CLASSIFICATION	<del>                                     </del>			
	MARY OF CLASSIFICATION				
1					
2	<u> </u>	<del>                                     </del>			
3					
4		Test Year	Customer	Demand	Energy
5		\$	\$	\$	\$
6					
7	Operating Revenues	1,875,188,972	138,384,891	1,186,467,514	550,336,567
8					V
9	Operating Expenses:				
10					
11	O & M Expense	1,179,871,549	90,805,931	556,699,062	532,366,556
12	Depreciation	182,181,456	17,697,872	151,419,817	13,063,767
13	Taxes Other Than Income Taxes	75,566,225	6,117,770	49,809,413	19,639,042
14					
15	Total Operating Expenses	1,437,619,230	114,621,572	757,928,292	565,069,365
16					
17	Income Before Taxes	437,569,742	23,763,319	428,539,221	(14,732,799)
18					
19	Pre-Tax Adjustments	(279,945,239)	1,216,108	(11,688,908)	(269,472,440)
20		1 1 1 1			
21	Net Taxable Income	157,624,502	24,979,427	416,850,313	(284,205,238)
22					
23	Income Taxes:				
24					
25	State Income Taxes	12,249,691	1,941,261	32,395,265	(22,086,835)
26	Federal Income Taxes	59,079,312	9,362,551	156,239,857	(106,523,096)
27	Deferred Income Taxes	43,788,497	1,787,245	29,429,830	12,571,423
28	Investment Tax Credit Adjustments	(2,266,688)	(92,516)	(1,523,419)	(650,753)
29		(3,333,733)	\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· · · · · · · · · · · · · · · · · · ·
30	Total Income Taxes	112,850,812	12,998,540	216,541,532	(116,689,260)
31	Total mostle runse	1.2,000,0.2	12,000,000		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
32	Net Operating Income	324,718,929	10,764,779	211,997,689	101,956,462
33			10,101,10		,
34	Total Rate Base	4.091,788,645	135,647,155	2,671,386,418	1,284,755,071
35	1000.1000	1,551,750,010	100,017,100	2,5. 1,000,710	.,20.,,,,,,,,,,,
36	Rate of Return	7.9359%	7.9359%	7.9359%	7.9359%
00	i idio oi i iotani	7.0000 701 1	1 .303376	7.000070	7.000070

LASS	COST OF SERVICE STUDY					***************************************
EST Y	/EAR ENDING 3/31/2011					
LASS	IFICATION FACTORS					
	I IOATIONT AOTONO					
			Total			
			Company	Customer	Demand	Energy
	Input	Values			0	
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000
2.0	Input Demand	Values %	100.0000%	0.0000%	100.0000%	0.0000
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		100.0000	0.000
3.0	Input Energy	Values %	100.0000%	0.0000%	0.0000%	100.0000
3.0	Energy	76	100.0000%	0.0000%	0.0000%	100.0000
	Input	Values	100	0.0000	53.0000	47.000
4.0	Retail Annual Load Factor	%	100.0000%	0.0000%	53.0000%	47.0000
	Input	Values	100.00	51.63	48.37	0.0
4.5	Line Transformers	%	100.0000%	51.6300%	48.3700%	0.0000
	Input	Values	100.00	72.23	27.77	0.0
4.6	Overhead Conductors	%	100.000%	72.2300%	27.7700%	0.0000
4.7	Input Underground Conductors	Values %	100.000%	83.70 83.7000%	16.30 16.3000%	0.000
~·/-	Cindegiodia Conductors		100.000078	63.700076	10.300076	0.000
	Internally Generated	Values	603,478,733	•	603,478,733	
4.8	Poles, Towers and Fixtures	%	100.0000%	0.0000%	100.0000%	0.0000
	Internally Generated	Values	1,778,726,896	318,362,003	1,460,364,893	
5.0	Distribution Plant Without Land	%	100.0000%	17.8983%	82,1017%	0.0000
-	Internally Generated	Values	972,248,981		972,248,981	
5.1	Overhead Lines	%	100.0000%	0.0000%	100.0000%	0.0000
-						
5.5	Internally Generated PTD Plant	Values %	7,297,323,248	319,753,573 4.3818%	4,792,210,991 65.6708%	2,185,358,6 29.9474
			<u> </u>	4.001070	00.070076	29.541
	Internally Generated	Values	5,510,821,480	0	3,325,462,796	2,185,358,6
5.6	Production Plant	%	100.0000%	0.0000%	60.3442%	39.655
	Internally Generated	Values	258,230,076	11,315,106	169,581,772	77,333,19
5.8	General Plant	%	100.0000%	4.3818%	65.6708%	29.9474
	Internally Generated	Values	7,609,040,220	333,412,365	4,996,918,038	2,278,709,8
6.0	Total Plant	%	100.0000%	4.3818%	65.6708%	29.9474
	[manually Constant	Melvee	4 700 040 000	100 004 047	0 470 005 000	4 050 040 0
6.3	Internally Generated Net Plant	Values %	4,730,918,963 100.0000%	193,094,317 4.0815%	3,179,605,330 67.2090%	1,358,219,3° 28.709
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
6.5	Internally Generated	Values	4,091,788,645	135,647,155	2,671,386,418	1,284,755,07
0.5	Rate Base	%	100.0000%	3.3151%	65.2865%	31.398
	Internally Generated	Values	30,616,437	7,986,955	21,076,553	1,552,92
7.0	Distribution O&M - Operations	%	100.0000%	26.0871%	68.8406%	5.0722
	Internally Generated	Values	43,874,284	2,324,016	41,550,267	
7.1	Distribution O&M - Maintenance	%	100.0000%	5.2970%	94.7030%	0.0000
	Internally Generated	Values	88,910,911	10 045 056	73,458,055	2,107,00
7.2	Internally Generated Total Distribution O&M	%	100.0000%	13,345,856 15.0104%	82.6198%	2,107,00
7.3	Internally Generated Production O&M	Values %	847,243,372	0.0000%	337,334,201	509,909,17
			100.0000%	0.000%	39.8155%	60.1845
	Internally Generated	Values	495,004,250	43,649,657	389,784,208	61,570,38
8.0	O&M Less Fuel	%	100.0000%	8.8180%	78.7436%	12.4384
-+	Internally Generated	Values	128,631,089	34,900,816	86,396,469	7,333,80
9.0	Total Labor	%	100.0000%	27.1325%	67.1661%	5.7014
$-\Box$	Internally Generated	Values	157 004 500	04 070 407	416.850.313	(00/ 005 00
0.0	Taxable Income	Values %	157,624,502 100.0000%	24,979,427 15.8474%	416,850,313 264,4578%	(284,205,23 -180,3052
9.0		Values %	0.0000%	0.0000%	0.0000%	0.0000

### ALLOCATION OF PLANT IN SERVICE

Customer

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMACS	Lighting Service
1 2	Intengible Plant:									
9	Organization.	20.0	PTD Plant - Customer	1,891	1.083	295	10	12	7	483
4	Franchises and Consents	89.0			-		-	-	-	-
5	Miscellaneous Intengible Plant	20.0	PTD Plant - Customer	2,341,794	1,341,501	365,993	12,278	15,017	8,232	598,776
6 7 8	Total Intengible Plant			2,343,685	1,342,584	366,268	12,286	15,029	8,239	599,259
10	Production Plant									
11	Steam Production	99.0		0						
12	Nuclear Production	99.0		ó			-	-		-
13	Other Production Plant	99.0	•	0	•	•				•
14	Total Production Plant			۰	0	0	0	0	0	0
16	TOTAL PRODUCTION FIRST			•		•	•	٠	v	•
17	Transmission:									
18				_						
19 20	Land & Land Rights Structures & Improvements	99.0		0	-	-	-	•	-	•
21	Station Equipment	99.0		ö	:	:	-			:
22	Towers & Fixtures	99.0		ŏ	-			-	-	
23	Poles & Fixtures	99.0		0				-		
24	Overheed Conductors & Devices	99.0	•	0		•	•			
25 26	Underground Conduil Underground Conductors & Devices	99.0 -	-	0	-	•	•	-	-	•
27	Road and Trails	99.0		Ÿ	:	:				:
29	7.0.2 2.0 7.1.2			•	-		=	=	=	-
29 30	Total Transmission Plant			•	-	•	•	•	•	•
31	Distribution:									
32										
33 34	Land & Land Rights Sinuctures & Improvements		Dist'n Plant w/o Land - Customer Distribution Customers	1,391,570	797,163	217,485	7,295	8,924	4,892	355,812
35	Station Equipment		Distribution Customers	, i		:	-	:	:	:
36	Storage Battery Equipment		Distribution Customers	ō						
37	Poles, Towers & Fidures		Distribution Customers	ō						
38	Overheed Conductors & Devices		Distribution Customers	0			•	-	-	•
39 40	Underground Conduit Underground Conductors & Devices		Distribution Customers Distribution Customers	0	•	•	•		:	•
41	Line Transformers		Distribution Customers	ŏ			:	:	:	:
42	Services		Services	147,429,068	116,732,912	29,764,909	496,011	435,234		-
43	Malers		Meters	89,530,659	65,641,295	19,991,033	1,172,882	1,606,290	1,119,158	- '
44	Installations on Customer Premises Leased Customer Property		Lighting Service Direct	21,540,195	•	-	•		•	21,540,195
46	Street Lighting & Signal Systems		Lighting Service Direct Lighting Service Direct	21,540,195 59,862,083		•	•			21,540,195 59,862,083
47	Colon Lighting is copies cymanic	50.0	Spinity Service Service	30,002,003						30,002,003
48	Total Distribution Plant			319,753,573	183,171,370	49,973,427	1,676,188	2,050,448	1,124,050	81,758,000
40										
50 51	General Plent:									
52	Land & Land Rights	20.0.1	PTD Plant - Customer	179.251	102,684	28,015	940	1.149	630	45,833
53	Structures & Improvements		PTD Plant - Customer	4,116,243	2,357.997	643,317	21,578	26,396	14,470	1,052,486
54	Office Furniture and Equipment		PTD Plent - Customer	2,271,814	1,301,413	355,056	11,909	14,568	7,986	560,882
55	Transportation Equipment		PTD Plent - Customer	403,875	231,361	63,121	2.117	2,590	1,420	103,267
56 57	Stone Equipment Tools, Shop and Garage Equipment		PTD Plant - Customer PTD Plant - Customer	122,506 634,266	70,179 363,340	19,145 99,128	642 3,325	786 4,067	431 2,230	31,324 162,176
58	Laboratory Equipment		PTD Plant - Customer	30,526	17,487	4.771	160	198	107	7.805
50	Power Operated Equipment	20.0	PTD Plant - Customer	199,074	114,040	31,113	1,044	1,277	700	50,901
60	Communication Equipment		PTD Plent - Customer	3,338,403	1,912,410	521,750	17,500	21,408	11,736	853,599
61	Miscellaneous Equipment		PTD Plant - Customer	10,148	10,968	2,992	100	123	67	4,896
62 63	Other Tangible Property Other - Plent Related	99.0 - 99.0 -		0	•	:	•	:	:	
64	Other - Payroll Related	99.0 -		ŏ	- :	:	:	:	:	:
65										
66 67	Total General Plant	99.0 -	•	11,315,106	6,481,578	1,768,408	59,315	72,559	39,777	2,693,170
68	TOTAL PLANT IN SERVICE - CUSTOMER			333,412,365	190,995,832	52,108,123	1,747,789	2,138,038	1,172,066	65,250,519

# ALLOCATION OF PLANT IN SERVICE

Demand

		Allocation Factor	Allocation Banto	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMACS	Lighting Service
1 2	Intangible Plant:									
ŝ	Organization	21.0 PTD	Plant - Demand	28,336	12,784	6,712	4,224	647	3,598	72
4	Franchises and Consents	99.0 ·		0				-		-
5	Miscellaneous Intangible Plant	21.0 PTD	Plant - Demand	35,095,940	15,834,247	8,313,093	5,231,386	600,962	4,828,608	68,643
6 7 8	Total Intengible Plant			35,125,275	15,847,031	8,319,805	5,235,609	801,609	4,832,508	88,715
10	Production Plant									
11	Steam Production	3.0 Deme	end . ACP	1,664,347,656	733,214,871	393,464,555	250,565,322	32,844,058	254,029,806	229,048
12	Nuclear Production	3.0 Dema		799,992,988	352,430,427	189,124,480	120,437,878	15,786,975	122,103,133	110,004
13	Other Production Plant	3.0 Dema	ind - 4CP	861,122,152	379,360,365	203,575,883	129,640,793	16,993,291	131,433,293	118,507
14										
15	Total Production Plant			3,325,462,796	1,465,005,684	786,164,918	500,643,993	65,624,322	507,568,232	457,647
17	Transmission:									
18	Land & Land Rights	99.0 -		0						
20	Structures & Improvements	88.0 -		ŏ	:		:	:		
21	Station Equipment	99.0 -		ŏ						
22	Towers & Flotures	99.0 -		0						
23	Poins & Fixtures	99.0 -		0			-	•	-	
24	Overhead Conductors & Devices	99.0 -		0	•	•	•	•	•	-
25	Underground Conduit Underground Conductors & Devices	99.0 - 99.0 -		0		•	-	•	-	•
26 27	Road and Trails	99.0 -		ů			:		- :	:
28				-						
29 30	Total Transmission Plant			0	•	•	-	•	•	•
31 32	Distribution:									
33	Land & Land Rights		Plant w/o Land - Demand	6,383,302	3,033,508	1,518,514	929,853	190,360	660,383	50,683
34	Sinuctures & Improvements	2.0 Dema		20,178,567	9,586,420	4,799,774	2,939,112	601,697	2,057,363	160,201
35	Station Equipment	2.0 Dema		206,067,845	97,928,702	49,021,179	30,017,816	6,145,268	21,318,713	1,636,167
36 37	Storage Settery Equipment Poles, Towers & Fidures	2.0 Dema 2.0 Dema		0 368,770,245	175,249,039	67,726,216	53,718,607	10,997,310	38.151.062	2,926,015
30	Overhead Conductors & Devices	2.0 Dena		257,382,145	122,314,568	61,228,263	37,492,749	7.875.541	26,627,425	2,920,010
39	Underground Conduit		ind - NCP	76,279,019	36,249,738	18,145,904	11,111,533	2.274.761	7.691.433	605,651
40	Underground Conductors & Devices	2.0 Dema		185,592,481	88,198,286	44,150,324	27,035,179	5,534,660	19,200,438	1,473,594
41	Line Transformers	2.0 Dema		346,096,588	164,473,936	82,332,412	50,415,744	10,321,146	35,805,362	2,747,967
42	Services Meters	2.0 Dema		0	•	-		•	•	•
43 44	Installations on Customer Premises		nd - NCP ng Service Direct	0	- :	-	:	:		•
45	Lessed Customer Property		ng Service Direct	ö	:				-	:
46	Street Lighting & Signal Systems		ng Service Direct	ō		-	-	•	-	
47	Total Distribution Plant			1,468,748,195	697,036,198	348 922 588	213 660 592	43 740 744	151,742,178	11.645.898
40				.,						
50 51	General Plant:									
52	Lend & Land Righte		Plant - Demand	2,686,474	1,212,023	636,321	400,433	61,309	369,603	6,785
53	Structures & Improvements		Ptani - Demand	81,690,959	27,832,338	14,612,177	9,195,368	1,407,875	8,487,391	155,811
54	Office Furniture and Equipment		Plant - Demand	34,048,137	15,361,072	8,064,673	5,075,056	777.027	4,684,314	85,994
55 56	Transportation Equipment Stores Equipment		Plant - Demand Plant - Demand	6,052,958 1,636,048	2,730,837 826,347	1,433,709 434,688	902,226 273,673	138,137 41,901	832,761 252,602	15,288 4,637
57	Tools, Shop and Garage Equipment		Plant - Demand	9,505,869	4,288,644	2,251,569	1,416,900	216,937	1,307,810	24,009
58	Laboratory Equipment		Plant - Demand	457,495	206,402	109,383	68,192	10,441	62,942	1,155
50	Power Operated Equipment		Plant - Demand	2,983,563	1,346,067	706,689	444,716	68,089	410,476	7,535
60	Communication Equipment		Plant - Demand	50,033,320	22,572,907	11,650,936	7,457,733	1,141,831	6,883,543	126,368
61	Miscelleneous Equipment Other Tangible Property	21.0 PTD	Plant - Demand	288,950	129,460	67,967	42,771	6,549	39,476	725
62 63	Other - Plant Related	99.0 -		0	:	:	:	•		:
64	Other - Payroll Related	99.0 -		ŏ	:	- 1	:	-	-	-
65 68	Total General Plant	99.0 -		169,581,772	76,508,087	40,167,295	25,277,067	3,870,097	23,330,919	429,308
67 68	TOTAL PLANT IN SERVICE - DEMAND			4,998,918,038	2,254,396,997	1,183,574,604	744,817,262	114,036,772	687,471,836	12.620.568
***	TOTAL , DATE IN BEATTOE - DEMOND			4,500,010,030	a,204,000,007	, 103,374,00A	147,011,202	114,000,772	JDF, 4F 1,030	12,020,000

# ALLOCATION OF PLANT IN SERVICE

Energy

		Allocation Factor	Aflocation Besis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMACS	Lighting Service
1 2	Intengible Plant:									
3	Organization	22.0 PT	D Plant - Energy	12,922	4,386	2,407	2,539	369	2,962	109
5	Franchisee and Consents Miscellaneous Intengible Plant	99.0 - 22.0 PT	D Plant - Energy	0 16,005,014	5,432,581	2,981,670	3,268,246	493,726	3,693,727	135,004
6 7	Total Intengible Plant			18,017,935	5,438,947	2,984,078	3,270,884	494,124	3,696,709	135,193
8	Production Plant									
10 11	Steam Production	40 Fn	argy (MWh) & Generation	1,475,930,940	500,973,348	274,960,074	301.387.105	45.529.804	340,623,635	12,456,974
12	Nuclear Production	4.0 En	argy (MWh) & Generation	709,427,744	240,800,150	132,163,572	144,866,110	21,884,565	163,725,721	5,987,626
13 14	Other Production Plant	4.0 En	argy (MWh) @ Generation	0		•	•	•		•
15	Total Production Plant			2,185,358,684	741,773,498	407,123,647	446,253,215	67,414,369	504,349,356	18,444,600
16 17	Transtolation:									
18 19	Land & Land Rights	99.0 -		0						_
20	Sinutures & improvements	99.0 -		ŏ	-					-
21	Station Equipment	99.0 -		0		-	•	-	•	•
22 23	Towers & Fixtures Poles & Fixtures	99.0 - 99.0 -		0	:	•	:	•	:	
24	Overhead Conductors & Devices	99.U -		ŏ	:	:	-			
25	Underground Conduit	99.0 -		Ö	-		-		-	•
26	Underground Conductors & Devices	99.0 -		0	-		•	•	•	
27 28	Road and Trails	99.0 -		U	•	•	•		•	-
29 30	Total Transmission Plent			0	•	•	•	•	-	-
31 32	Distribution:									
33	Land & Land Rights		t'n Plant w/o Land - Energy	0			-	-	-	-
34	Structures & Improvements		ergy (MWh) @ Generation	0		-	•	•	•	•
35 36	Station Equipment Storage Battery Equipment		ergy (MWh) & Generation ergy (MWh) & Generation	0	:	:	:		:	-
37	Poles, Towers & Fidures	4.0 En	argy (MWh) & Generation	ŏ			-	•		•
38	Overhead Conductors & Devices	4.0 En	ergy (MWh) @ Generation	0	:	:		:	•	
39 40	Underground Conduit Underground Conductors & Devices	4.0 En	egy (MWh) & Generation egy (MWh) & Generation	0		:	:	:	:	:
41	Line Transformers	4.0 En	ergy (MWh) & Generation	ŏ						-
42	Services	4.0 En	ergy (MWh) @ Generation	0		:	•	:	-	•
43 44	Meters Installations on Customer Premises		ergy (MWh) © Generation httng Service Direct	0	:	:	:		:	:
45	Lessed Customer Property		hting Service Direct	ŏ			-		-	
46	Street Lighting & Signal Systems		hiling Service Direct	0	-	-	-	•	•	
47 48	Total Distribution Plant			0	0	0	0	0	•	0
49 50	General Plant:									
51 52	Lend & Land Rights	22 0 PT	D Plant - Energy	1,225,094	415,832	228,230	250,168	37,792	282,734	10,340
53	Sinuclures & Improvements		D Plant - Energy	28,132,499	9,548,978	5,240,973	5,744,695	867,837	6,492,576	237,441
54	Office Furniture and Equipment		D Plant - Energy	15,526,735	5,270,220	2,892,569	3,170,580	478,972	9,583,347 637,035	131,047 23,297
55 56	Transportation Equipment Stores Equipment		D Plant - Energy D Plant - Energy	2,760,288 837,280	936,921 284,197	514,231 155,982	563,655 170,974	85,150 25,829	193,232	7,067
57	Tools, Shop and Garage Equipment	22.0 PT	D Plent - Energy	4,334,598	1,471,386	807,574	885,192	133,724	1,000,432	36,587
58	Laboratory Equipment		D Plant - Energy	208,628	70,814	36,867	42,802	6,436	48,148	1,761
50	Power Operated Equipment		D Plant - Energy D Plant - Energy	1,360,573 22,816,347	461,818 7,744,529	253,469 4,250,595	277,831 4,659,129	41,971 703,849	314,001 5,265,685	11,463 192,572
60 61	Communication Equipment Miscellaneous Equipment	22.0 PT	D Plant - Energy	130,856	44,416	24,378	26,721	4,037	30,200	1,104
62	Other Tangible Property	P9.0 -	<b></b>	. 0			-			
63	Other - Plant Related	99.0 -		D 0	•	•	•	•		
64 65	Other - Payroll Related	99.0 -					15,791,544	2,385,589	17,847,390	652.696
66 67	Total General Plant	99.0 -		77,333,197	26,249,108	14,406,868	15,791,544	70,294,083	17,847,390 525,693,454	19,232,491
68	TOTAL PLANT IN SERVICE - ENERGY			2,278,709,817	773,459,554	424,514,592	400,310,043	10,294,083	363,000,104	10,202,491

ALLOCATION OF PLANT IN SERVICE

**Total Plant in Service** 

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMACS	Lighting Service
1 2	Intengible Plant:							
ā	Organization	43,148	18,253	9,414	6,872	1,057	6,887	664
4	Franchises and Consents	0	0	0	0	0	0	0
5	Miscellaneous Intangible Plant	53,443,748	22,608,309	11,660,757	8,511,907	1,309,705	8,530,587	822,502
7	Total Intengible Plant	53,486,896	22,626,562	11,670,171	8,518,780	1,310,762	8,597,454	823,166
9	Production Ptani							
11	Steam Production	3,140,278,596	1,234,188,219	668,424,629	551,952,427	78,373,860	594,653,441	12,686,020
12	Nuclear Production	1,509,420,732	503,230,578	321,268,052	265,303,968	37,671,540	265,828,854	6,097,720
13	Other Production Plant	861,122,152	379,360,385	203,575,683	129,640,793	16,993,291	131,433,293	118,507
14	Total Production Plant	5.510.821.480	2.208.779.162	1.193.288.565	946,897,208	133.038.691	1.011.915.588	18,902,247
16	1 Add 1 Acceptable 1 as a	3,310,021,400	2,200,770,102	1,120,200,500	-10,007,200	100,000,001	1,011,012,000	10,502,241
17	Transmission:							
19	Land & Land Rights	0	0	0	0	0	0	0
20 21	Structures & Improvements Station Equipment	0	0	0	0	0	0	0
22	Towers & Fixtures	Ÿ		ŏ	Ÿ	ŏ	Ÿ	ŏ
23	Poles & Flatures	ŏ	ŏ	ŏ	ŏ	ŏ	š	š
24	Overhead Conductors & Devices	ō	ō	ō	ō	ō	ō	ō
25	Underground Conduit	0	0	0	0	0	o	۰
26 27	Underground Conductors & Devices Road and Traffic	0	0	0	0	0	0	0
20	FORD SET 1 (SHO	·	v	·	•	٠	•	· ·
29	Total Transmission Plant	0	0	•	0	0	0	0
31	Distribution:							
32								
33	Land & Land Rights	7,774,872	3,830,671	1,735,999	937,148	199,284	665.275	408,495
34 35	Structures & Improvements Station Equipment	20,176,567 206,087,845	9,588,420 97,928,702	4,799,774 49,021,179	2,939,112 30,017,818	601,697 6,145,268	2,087,383 21,318,713	160,201 1,638,167
36	Storage Battery Equipment	0	0	0	0.017,010	0,140,230	21,010,713	1,000,107
37	Poles, Towers & Fixtures	368,770,248	175,249,039	87,726,216	53,718,807	10,997,310	38,151,082	2,928,015
36	Overhead Conductors & Devices	257,382,145	122,314,588	61,228,263	37,492,749	7,875,541	26,627,425	2,043,800
30 40	Underground Conduit Underground Conductors & Devices	76,279,019 165,592,481	35,249,738 88,198,288	18,145,904 44,150,324	11,111,533 27,035,179	2.274,761 5.534,660	7,891,433 19,200,438	605,651 1,473,594
41	1 ins Trendomers	346.096.588	164,473,936	82,332,412	50.415.744	10.321,146	35,805,362	2,747,987
42	Services	147,429,066	116,732,912	29,764,909	496,011	435,234	0	0
43	Motors	89,530,659	65,641,295	19,991,033	1,172,882	1,606,290	1,119,158	0
44	Installations on Customer Premises Leased Customer Property	0 21,540,195	0	0	0	0	•	21,540,195
46	Street Lighting & Signet Systems	21,340,163 59,862,083	ŏ	Ÿ	ŏ	ŏ	8	59,862,083
47	one cycly a square of a con-		•	•	•	•	•	
48 40	Total Distribution Plant	1,786,501,768	880,207,588	398,898,013	215,336,780	45,791,192	152,868,228	93,403,988
50 51	General Ptent:							
52	Land & Land Rights	4,090,819	1,730,530	892,565	651,539	100,251	652,967	62,958
53 54	Structures & improvements Office Furniture and Equipment	93,939,701 51,846,687	39,739,313 21,932,704	20,496,467 11,312,298	14,961,639 8,257,548	2,302,108 1,270,567	14,994,437 8,275,648	1,445,738 797,924
55	Transportation Equipment	9,217,121	3,899,119	2,011,060	1,467,997	225,877	1,471,215	141,852
56	Storae Equipment	2,795,836	1,162,722	610,016	445,289	68,515	446,265	43,028
57	Tools, Shop and Gerage Equipment	14,475,031	6,123,372	3,158,271	2,305,417	354,728	2,310,471	222,772
58 50	Laboratory Equipment Power Operated Equipment	696,649 4,543,210	294,703 1,921,914	152,000 991,272	110,954 723,590	17,072 111,337	111,197 725,177	10,721 69,920
60	Communication Equipment	78,188,070	32,229,840	16,623,283	12,134,362	1,887,082	12,160,963	1,172,539
61	Miscelleneous Equipment	436,953	184,844	95,338	69,593	10,708	69,745	6,725
62	Other Tangible Property	0	0	0	0	0	0	0
63	Other - Plant Related Other - Payroll Related	0	0	0		0	0	0
64	Com - Fayrus Francis	•	0	0	0	۰	0	U
66	Total General Plani	258,230,076	109,239,072	56,342,570	41,127,926	6,328,246	41,218,086	3,974,176
67								
66	TOTAL PLANT IN SERVICE	7,609,040,220	3,218,852,383	1,660,197,318	1,211,880,694	186,468,891	1,214,537,356	117,103,576

### ALLOCATION OF RESERVE FOR DEPRECIATION

Customs

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Bervice	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Intengible Plant:									
2		99.0 -		0			-			-
3	Organization Franchises and Consents	99.0 -		ň	:	:	:	- :		
5	Miscellareous Intangible Plant		Plant - Customer	1,000,524	673,152	156,369	5,245	8,416	3,517	255,625
7	Total Intengible Plant			1,000,524	\$73,152	156,369	5,245	5,416	3,517	255,825
10	Production Plant									
11	Steam Production	99.0 -		0					-	
12	Turbine Production	99.0 -		0	-	-	-	•		•
13	Other Production Plant	99.0 -		0	•	•	•	•	•	•
14	Total Production Plant			0	0	0	0	0	0	. 0
16 17 18	Transmission:									
19	Land & Land Rights	99.0 -		0						
20	Structures & Improvements	99.0 -		ō	-	-				
21	Station Equipment	99.0 -		0	-	-	•	-	•	-
22	Towers & Fixtures	99.0 -		0			•	-	•	•
23	Poles & Fatures	99.0 -		0	•	•	:	•	:	•
24	Overhead Conductors & Devices Underground Conduit	99 û - 99.0 -		0		•	:		:	:
25 26	Underground Conductors & Devices	99.0 -		ŏ						
27 28	Road and Trails	99.0 -		Ō	•	•	•	-	•	•
29	Total Transmission Plant			0	0	0	0	0	0	٥
31 32	Distribution:									
33	Land & Land Rights		n Plant w/o Land - Customer	11,581	8,634	1,810	61	74	41	2,961
34	Structures & Improvements		ribution Customers	0		•		•	•	:
35 36	Station Equipment Storage Battery Equipment		ribution Customers ribution Customers	ů	:			:		
37	Poles, Towers & Fixtures		ribution Customers	ō						
38	Overhead Conductors & Devices		ribution Customers	ă	-	-		-		-
39	Underground Conduit		ribution Customers	0		-			•	-
40	Underground Conductors & Devices		ribution Customers	ō	•	•	•	-	•	•
41	Line Transformers	1.2 Distri	ribution Customers	70,218,960	55,597,111	14,176,319	238.238	207.292	•	•
42 43	Services Motors	7.0 Serv 8.0 Mess		31,701,868	23,242,748	7,078,571	415,303	568,767	396,280	:
44	Installations on Customer Premises		ting Service Direct	(204,265)	20,2 (2,7 10		,	•	•	(204,265)
45	Leased Customer Property		ning Service Direct	6,606,483		-	•			6,606,483
48	Street Lighting & Signal Systems		ting Service Direct	24,771,691			•	•	•	24,771,691
47 48	PCB ARO	11.0 Diefi	'n Plant w/o Land - Customer	0			-		396,320	31.176.870
49 50	Total Distribution Plant			133,104,118	79,846,493	21,256,699	651,602	776,133	396,320	31,176,870
51 52	General Plant:					, ,	0		0	0
53	Land & Land Rights Structures & Improvements		Plant - Customer Plant - Customer	1,467,987	1 840,939	229,428	7.695	9,414	5,161	375,351
54 55	Office Furniture and Equipment		Plant - Customer Plant - Customer	1,995,289	1,143,005	311,836	10,460	12,795	7,014	\$10,177
56	Transportation Equipment		Plant - Customer	350,309	206,403	56,312	1,889	2,311	1,267	92,128
57	Stores Equipment		Plant - Customer	12,134	6,951	1,898	64	78	43	3,103
59	Tools, Shop and Garage Equipment	20.0 PTD	Ptant - Customer	169,905	97,331	26,554	891	1,090	597	43,443
59	Laboratory Equipment		Plant - Customer	(67,637)	(38,746)	(10,571)	(355)	(434)	(238)	(17.294)
60	Power Operated Equipment		Plant - Customer	143,051 2,119,478	81,947 1,214,146	22,357 331,247	750 11,111	917 13.591	503 7.451	38.577 541,931
61 62	Communication Equipment Miscellaneous Equipment		l Plant - Customer I Plant - Customer	12,689	7.384	2,014	68	13,591	45	3,296
63	Other Tangible Property	99.0 -	· · · · · · · · · · · · · · · · · · ·	12,009	- ,364	2.014	-			5,220
64	Other - Plant Related	99.0 -		ō	-	-	-		•	
65 66	Other - Payroli Related	99.0 -		0	•	•	•	•	-	
67 68	Total General Plant			6,213,406	3,559,360	971,076	32,571	39,844	21,842	1,588,712
69	DEPRECIATION RESERVE - CUSTOMER			140,318,046	82,979,005	22,384,145	689,418	822,393	421,680	33,021,407

### ALLOCATION OF RESERVE FOR DEPRECIATION

Demoni

		Allocation Factor	. Allocation Book	Total Compeny	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMACS	Lighting Service
1 2	Intangible Plant:									
3	Organization	99.0 -		0						
4	Franchises and Consents	99.0 -		. 0		-		•	-	-
5 6	Miscellaneous Intengible Plant	21.0 PT	D Plant - Demand	14,995,059	8,765,133	3,551,744	2,235,093	342,209	2,083,008	37,873
7	Total Intencible Plant			14,995,059	6,765,133	3,551,744	2,235,093	342,209	2.063.008	37.973
8				1 1,500,000	0,100,100	0,00 1,1 11	1,235,083	542,200	2,003,000	37,073
9	Production Plant									
10	Steam Production	20.0	rmand - 4CP	600,435,748	264,517,103					
12	Turbine Production		emand - 4CP	381,966,423	168,272,212	141,947,617 90,299,793	90,394,802 57,504,536	11,848,934 7,537,884	91,644,661 58,299,632	82,631 52,566
13	Other Production Plant		mend - 4CP	213,880,248	94,223,209	50,562,931	32,199,386	4,220,690	32,644,596	29,434
14										
15	Total Production Plant			1,196,282,417	527,012,524	282,810,341	180,098,724	23,607,307	182,588,890	164,631
17	Transmission:									
18										
19	Land & Land Rights	990 -		0					-	-
20	Structures & Improvemente	99.0 -		0	•			•	-	-
21	Station Equipment Towers & Fistures	99.0 - 99.0 -		0	•	•	•	-	•	
23	Poles & Fixtures	99.0		ů			•	:	•	•
24	Overhead Conductors & Devices	99.0 -		ŏ				-	:	
25	Underground Conduit	99.0 -		0		-	•		-	-
26 27	Underground Conductors & Devices Road and Trails	99.0 - 99.0 -		0	-		•	•	•	-
28	HORD BYET I FINE	99.0 -		U	•	•	•		-	•
20 30	Total Transmission Plant			0	0	0	0	0	0	0
31	Distribution:									
32 33	Land & Land Rights	12 A Die	et'n Plant w/o Land - Demend	53,122	25,245	12,637	7.738	1.584	5,496	422
34	Structures & Improvements		mend - NCP	6,186,069	2,939,778	1.471.595	901.122	184.478	639,979	49.117
35	Station Equipment	2.0 De	mand - NCP	73,039,596	34,710,281	17,375,283	10,639,647	2,178,158	7,556,299	579,930
36	Storage Battery Equipment		mend - NCP	0	·		•	-	•	•
37 38	Poles, Towers & Fodures Overhead Conductors & Devices		mand - NCP mand - NCP	130,553,774 84,376,150	62,042,487 40,097,701	31,057,247	19,017,713	3,893,319	13,506,418	1,038,590
39	Underground Conduit		mand - NCP	20,865,137	9,915,646	20,072,119 4,963,577	12,291,038 3,039,416	2,516,230 622,231	8,729,120 2,158,599	869,942 165,668
40	Underground Conductors & Devices		mend - NCP	46,284,709	21,995,676	11,010,602	6,742,274	1,380,283	4.788.378	387.498
41	Line Transformers		mand - NCP	151,555,118	72,022,861	36,053,225	22,076,970	4,619,613	15,679,108	1,203,339
42 43	Services Meters		mand - NCP mand - NCP	0		-	•	-	•	-
44	Installations on Customer Premises		mand - NCP phing Service Direct	0	•	-	•	•	:	•
45	Leased Customer Property		hting Service Direct	š	:	:		:	:	:
48	Street Lighting & Signal Systems	60.0 Lig	hting Service Direct	0		-				
47 48	PCB ARO	12.0 Dir	rfn Plant w/o Land - Demand	a	•	-	•	•		•
48	Total Distribution Plant			512,913,673	243,749,675	122,016,265	74,715,919	15,295,895	53,063,394	4.072.508
50				0.0,0.0,0.0	2.40,7.40,070		74,710,919	10,200,000	33,500,504	4,072,000
51	General Plant:									
52 53	Lend & Land Richts	21 0 DT	D Plant - Demand	16	7		2		_	0
54	Siructures & Improvements		D Plant - Demand	22.001.009	9,925,920	5,211,179	3,279,368	0 502,094	3,026,881	55,567
55	Office Furniture and Equipment		D Plant - Demand	29,903,802	13,491,324	7,083,042	4,457,321	682,447	4,114,140	75,527
56	Transportation Equipment		D Plant - Demand	5,400,018	2,436,258	1,279,053	804,901	123,236	742.930	13,639
57 58	Spres Equipment Tools, Shop and Garage Equipment		D Plant - Demand D Plant - Demand	181,852 2,546,406	82,044	43,074	27,106	4,150	25,019	459
59	Laboratory Equipment		D Plant - Demand	2,546,406 (1,013,692)	1,148,830 (457,335)	603,144 (240,104)	379,555 (151,096)	58,113 (23,134)	350,332 (139,463)	6,431 (2,580)
60	Power Operated Equipment		D Plant - Demand	2,143,929	967,250	507,813	319.564	48,928	294,960	6,415
61	Communication Equipment	21.0 PT	D Plant - Demand	31,765,040	14,331,036	7,523,897	4,734,748	724,923	4,370,208	80,228
62	Miscellaneous Equipment		D Plant - Demand	193,177	87,153	45,758	28,794	4,409	28,577	488
63 64	Other Tangible Property Other - Plant Related	99.0 - 99.0 -		0	:	•	•	:	•	:
65	Other - Payroli Related	99.0 -		ŏ	-		:	:	:	:
66 67	Total General Plant			93.121.566	42.012.488	00.000.000	40.000.004			
68						22,056,858	13,880,264	2,125,166	12,811,587	235,194
69	DEPRECIATION RESERVE - DEMAND			1,617,312,708	819,539,820	430,435,227	270,930,001	41,370,577	250,526,878	4,510,204

### ALLOCATION OF RESERVE FOR DEPRECIATION

Energy

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schoole	High LF/ LTM/ICS	Lighting Service
1	Intangible Plant:									
3	Organization	99.0 -		0			_			
4	Franchises and Conserts	99.0		ĭ			-			
5	Miscellaneous Intangible Plant		D Plant - Energy	6,838,093	2,321,045	1,273,910	1,396,348	210,943	1,578,133	57,714
7	Total Intengible Plant			6,838,093	2,321,045	1,273,910	1,396,348	210,943	1,578,133	57,714
10	Production Plant									
11	Steam Production	40 Fne	ergy (MWh) @ Generation	532,461,890	180,732,857	99,195,538	108,729,442	16,425,488	122,884,547	4,494,020
12	Turbine Production		ergy (MWh) @ Generation	338,724,941	114,972,973	63,103,112	59,188,094	10,449,053	78,172,845	2,858,885
13	Other Production Plant		ergy (MWh) @ Generation	0	•		•	•	•	• .
15	Total Production Plant			871,186,831	295,705,830	162,298,648	177,897,536	26,874,540	201,057,392	7,352,886
17	Transmission:									
19	Land & Land Rights	99.0 -		0				-	-	-
20	Structures & Improvements	P9.0 -		ō				_		
21	Station Equipment	99.0 -		ò						-
22	Towers & Focures	99.0 -		0	-		-	-		-
23	Poles & Fixtures	99.0 -		0	-	-	•		•	
24	Overhead Conductors & Devices	99.0 -		0				•	-	-
25	Underground Conduit	99.0 -		0	-	•	•	-	-	•
26 27	Underground Conductors & Devices Road and Trails	99.0 - 99.0 -		0	•	•	•	•	•	•
28	HORD ENG TRAIS	99.0 -		u	•	•	•	•	•	•
20 30	Total Transmission Plant			0	٥	0	0	0	0	0
31 32	Distribution:									
33	Land & Land Rights	13.0 Dist	(n Plant w/o Land - Energy	0						-
34	Structures & Improvements		rgy (MWh) @ Generation	ō						-
35	Station Equipment		rgy (MWh) @ Generation	ò						
36	Storage Battery Equipment		rgy (MWh) @ Generation	0	-				•	
37	Poles, Towers & Fidures		ergy (MWh) @ Generation	0	-	-	-	•		
38	Overhead Conductors & Devices		rgy (MWh) @ Generation	0	•	•	•	•	•	-
39	Underground Conduit		rrgy (MWh) @ Generation	0	•	•	•	•	•	-
40 41	Underground Conductors & Devices Line Transformers		rgy (MWh) 6 Generation rgy (MWh) 6 Generation	0		•	•	:	-	-
42	Services		rgy (MWh) & Generation	0	•	:	:	:	:	:
43	Meters		rgy (MWh) & Generation	ů		:	:	:	:	:
44	Installations on Customer Premises		hing Service Direct	ŏ		_	_	-	_	
45	Leased Customer Property	60.0 Ligh	hting Service Direct	Ö						
46	Street Lighting & Signal Systems	60.0 -	•	0						
47 48	PCB ARO	13.0 Dist	i'n Plant wo Land - Energy	0		•	•	•	-	•
49 60	Total Distribution Plant			0	0	0	0	0	0	0
51 52	General Plant									
53	Land & Land Rights	22.0 PTD	D Plant - Energy	7	3	1	2	0	2	0
54	Structures & Improvements	22.0 PTC	D Plant - Energy	10,032,967	3,405,477	1,869,102	2,048,746	309,499	2,315,465	84,679
55	Office Furniture and Equipment	22.0 PTC	D Plant - Energy	13,636,823	4,628,729	2,540,486	2,784,658	420,671	3,147,183	115,096
56	Transportation Equipment	22.0 PTC	Plant - Energy	2,462,533	635,854	458,760	502,852	75,965	568,317	20,784
57	Stores Equipment		Plant - Energy	82,929	28,148	15,449	16,934	2,558	19,139	700 9.801
58 59	Tools, Shop and Garage Equipment Laboratory Equipment		D Plant - Energy D Plant - Energy	1,161,220	394,161	216,331	237,123	35,822 (14,260)	267,993 (106,665)	(3,902)
60	Power Operated Equipment		D Plant - Energy D Plant - Energy	(462,267) 977,681	(156,907) 331,853	(86,118) 182,138	(94,396) 199,644	30,160	225,635	8,252
81	Communication Equipment		O Plant - Energy	14,485,590	4,916,825	2,698,608	2,957,977	446,854	3,343,066	122,260
52	Miscellaneous Equipment	22.0 PTD	Plant - Energy	88.093	29,901	18,411	17,999	2,718	20,331	744
63	Other Tangible Property	99.0 -		0	==,50.		,			
64	Other - Plant Related	99.0 -		0						•
65 66	Other - Payroll Related	99.0 -		0	-	-	-	•	•	•
67 68	Total General Plant			42,485,577	14,414,036	7,911,168	8,671,529	1,309,986	9.800,444	358,413
69	DEPRECIATION RESERVE - CUSTOMER			920,490,501	312,440,911	171,483,726	187,965,412	28,395,470	212,435,970	7,769,013

### ALLOCATION OF RESERVE FOR DEPRECIATION

Total Reserve for Depreciation

		Total Company	Residential	Small General Service	Medium General Bervice	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Intangible Plant:							
2	•	0	0	0				a
3	Organization Franchises and Consents	0	0	0	0	0		
;	Miscellaneous Intengible Plant	22,833,676	9,659,330	4,982,022	3,636,686	559,567	3,844,658	351,412
ě		22,000,010	0,000,000	4,002,022	0,202,000	200,007	5,014,000	557,472
7	Total Intengible Plant	22,933,676	9,659,330	4,982,022	3,535,588	559,567	3,644,658	351,412
8								
9	Production Plant							
10	Steam Production	1,132,897,638	445,249,960	241,143,164	199,124,244	28,274,422	214,529,208	4,578,652
12	Turbine Production	720.691,384	283,245,185	153,402,905	126,672,830	17,988,737	136,472,477	2,911,431
13	Other Production Plant	213,880,246	94,223,209	50,562,931	32,199,386	4,220,690	32,844,598	29,434
14						-,		
15	Total Production Plant	2,067,469,248	822,718,354	445,108,989	357,996,259	60,481,848	383,646,281	7,517,517
16								
17	Transmission:							
18	Land & Land Rights		0	0	0	0	0	0
20	Structures & Improvements		ŏ	0	ŏ	ĭ	ŏ	ŏ
21	Station Equipment	ŏ	ă	ŏ	ŏ	ŏ	ă	ă
22	Towers & Fotures	0	0	0	ō	0	o	0
23	Poles & Fotures	0	0	0	0	0	0	0
24	Overhead Conductors & Devices	0	0	0	0	0	0	0
25	Underground Conduit	0	0	0	0	0	0	0
26 27	Underground Conductors & Devices Road and Trails	0	0	0	Ö	Ö	0	0
28	NOBO AND THEIR	•		J	U	v	v	ŭ
29	Total Transmission Plant	0	0	0	0	0	0	0
30				-	•		•	•
31	Distribution:							
32								
33	Land & Land Rights	64,703	31,879	14,447	7,799	1,658	5,536	3,383
34	Structures & Improvements	6,186,060	2.939,778 34.710.281	1,471,595 17,375,283	901,122 10,839,847	184,478	639,979	49,117 579,930
35 38	Station Equipment Storage Battery Equipment	73,039,596	34,210,281	17,375,283	10,839,847	2,178,156	7,556,299	579,930
37	Poles, Towers & Fixtures	130,553,774	62.042.487	31.057.247	19.017.713	3,893,319	13,506,418	1.038.590
38	Overhead Conductors & Devices	84,376,150	40.097.701	20,072,119	12,291,038	2,516,230	8,729,120	669.942
39	Underground Conduit	20,865,137	9,915,648	4,963,577	3.039,418	622,231	2,158,599	165,868
40	Underground Conductors & Devices	46,284,709	21,995,678	11,010,602	6,742,274	1,380,283	4,788,378	367,498
41	Line Transformers	151,555,116	72,022,861	36,053,225	22,076,970	4,519,813	15,679,108	1,203,339
42 43	Services Meters	70,216,960 31,701,668	55,597,111 23,242,748	14,176,319 7,078,571	238,238 415,303	207,292 568,767	0 396,280	0
44	Installations on Customer Premises	(204.265)	23,242,740	7.078.571	415,303	508.767	396,28U B	(204.265)
45	Leased Customer Property	6,606,483	ŏ	ō	ŏ	ŏ	ŏ	6,606,483
46	Street Lighting & Signal Systems	24,771,691	ŏ	ŏ	ō	ō	ŏ	24,771,691
47	PCB ARO	0	0	ō	ō	ō	0	0
48								
49	Total Distribution Plant	645,017,791	322,596,168	143,272,984	75,367,521	16,072,028	63,459,715	35,249,378
50 51	General Plant:		0	a	0	0	a	0
52	General Plan:		0	ŏ	0	ŏ	6	ŏ
53	Land & Land Rights	25	10	5	ĭ	1	4	ă
54	Structures & Improvements	33,501,963	14,172,336	7,309,709	5,335,809	821,007	5,347,508	515,597
55	Office Furniture and Equipment	45,535.915	19,263,059	9,935,367	7,252,439	1,115,914	7,268,337	700,800
56	Transportation Equipment	8,222,859	3,478,516	1,794,125	1.309,643	201,511	1,312,514	126,550
57	Stores Equipment	276,915	117,143	60,419	44,104	6.786	44,201	4,262
58 59	Tools, Shop and Garage Equipment Laboratory Equipment	3,877,531 (1,543,596)	1,640,312 (652,987)	846,029 (336,793)	617,569 (245,846)	95,024 (37,828)	518,923 (246,385)	59,675 (23,756)
60	Power Operated Equipment	3,284,661	1,381,049	712,308	519,956	80.005	521.098	50.243
61	Communication Equipment	48,370,108	20,462,007	10,653,752	7,703,836	1,185,369	7,720,725	744,419
62	Miscellaneous Equipment	294,180	124,438	64,182	48,850	7,209	48,953	4,527
63	Other Tangible Property	0	. 0	0	0	0	0	0
64	Other - Plant Related	0	0	0	0	0	0	0
65	Other - Payroli Related	0	0	0	0	0	0	0
68 67	Total General Plant	141,900,541	59.985.885	30,939,103	22,584,365	3,474,997	22,633,874	2,182,319
68		141,800,541	CB8,cov,vc	30,939,103	22,004,000	0,919,997	££,033,074	2,102,319
69	TOTAL DEPRECIATION RESERVE	2,878,121,256	1,214,959,737	624,303,098	469,584,831	70,588,439	463,384,528	46,300,623





### ALLOCATION OF OTHER RATE BASE

#### Customer

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base Additions:									
ā	Construction Work in Progress:									
4	Production	99.0 -		٥	_	_		_	_	_
5	Transmission	99.0 -		Ŏ	_	_			_	_
6	Distribution	99.0 -		ň		-			-	_
7	General	99.0 -		ŏ	_	_	-			_
8	Total Construction Work in Progress	99.0 -		ŏ						
9	Materials & Supplies		Mant - Customer	4,686,153	2,684,471	732,386	24,565	30,050	16.474	1,198,207
10	Prepayments	17.0 Net PI	ant - Customer	397,443	222,330	61,180	2,178	2,708	1,545	107,502
11	Regulatory Assets	17.0 Net PI	ant - Customer	609,358	340,874	93,802	3,340	4,152	2,368	164,822
12	Fuel Stock	99.0 -		0		•		•		•
13	Cash Working Capital	99.0 -		0		•		•	-	-
14										
15	Total Rate Base Additions			5,692,955	3,247,675	887,368	30,084	36,910	20,386	1,470,532
16										
17	Rate Base Deductions:									
18										
19	Deferred ITC		ant - Customer	(57,556)	(32,197)	(8,860)	(315)	(392)	(224)	(15,568)
20	Accumulated DIT		ant - Customer	35,048,847	19,606,301	5,395,245	192,107	238,804	136,204	9,480,187
21	Accumulated Provisions for Depreciation		ant - Customer	295,880	165,515	45,546	1,622	2,016	1,150	80,031
22	Customer Advances		Plant w/o Land - Customer	1,303,680	746,815	203,749	6,834	8,360	4,583	333,339
23	Customer Deposits	1.0 Custo		23,321,523	20,337,436	2,864,209	47,605	62,896	5,029	4,349
24	Accrued Vacation		l - Customer	3,227,742	2,606,660	389,075	7,074	122,789	26,995	75,149
25 26	Vulcan Capacity	99.0 -		0	•	•	•	•	=	•
27	Total Rate Base Deductions			63,140,116	43,430,530	8,888,964	254,926	434,473	173,737	9,957,487
28 29	NET OTHER RATE BASE - CUSTOMER			(57,447,162)	(40,182,856)	(8,001,596)	(224,842)	(397,562)	(153,351)	(8,486,955)



#### **ALLOCATION OF OTHER RATE BASE**

#### Demand

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base Additions:									
2	<b>-</b>									
3	Construction Work in Progress:									
4	Production	99.0 -		0	-	•				•
5	Transmission Distribution	99.0 -		0	•	•	•	•	-	-
7	General	99.0 -		0	-			•	-	
,	Total Construction Work in Progress	99.0 -		0	-	-	•	-	•	•
٥	Materials & Supplies	99.0 -		0	·	•	•	•	•	-
10	Prepayments		Pant - Demand ant - Demand	70,232,322	31,685,838	16,635,292	10,468,502	1,602,801	9,662,505	177,384
11	Regulatory Assets		ant - Demand	6,544,538	2,953,347	1,550,176	975,396	149,568	899,358	16,693
12	Fuel Stock	99.0 -	ant - Demarki	10,034,047	4,528,054	2,376,721	1,495,471	229,317	1,378,890	25,594
13	Cash Working Capital	99.0 -		ŏ	•	•	•	•	•	•
14	• • • • • • • • • • • • • • • • • • • •	40.0		V	•	•	•	•	•	•
15	Total Rate Base Additions			86,810,907	39,167,239	20,562,190	12,939,368	1.981.686	11,940,752	219,671
16				00,010,001	30,107,230	20,502,100	12,838,300	1,001,000	11,940,752	218,071
17	Rate Base Deductions:									
18										
19	Deferred ITC		ant - Demand	(947,744)	(427,688)	(224,488)	(141,251)	(21,660)	(130,240)	(2,417)
20	Accumulated DIT		ant - Demand	577,135,061	260,443,136	138,703,488	86,016,007	13,189,753	79,310,552	1,472,125
21	Accumulated Provisions for Depreciation		ant - Demand	4,872,138	2,198,645	1,154,042	726,142	111,347	669,535	12,428
22	Customer Advances		Plant w/o Land - Demand	5,980,135	2,841,913	1,422,606	871,124	178,337	618,674	47,482
23 24	Customer Deposits Accrued Vacation	99.0 -		0	•	•	•	-	-	•
25		32.0 Payro	I - Demand	7,990,229	3,564,288	1,890,048	1,198,119	176,868	1,141,677	19,228
26	Vulcan Capacity	99.0 -		0	•	•	•	•	•	•
27	Total Rate Base Deductions			EOE 000 040	000 000 004	440.045.000				
28	TOWN FIELD DESCRIPTIONS			595,029,819	268,620,294	140,945,696	88,670,140	13,634,645	81,610,198	1,548,844
29	NET OTHER RATE BASE - DEMAND			(508,218,912)	(229,453,056)	(120,383,506)	(75,730,772)	(11,652,960)	(69,669,446)	(1,329,173)
						•	•	•		



### ALLOCATION OF OTHER RATE BASE

#### Energy

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Base Additions:									
2	Countries Made in December									
3	Construction Work in Progress: Production	99.0 -		•						
4	Transmission	99.0 - 99.0 -		Ü	•	•	•	•	-	•
5	Distribution	99.0 -		0	•	•	•	-	•	•
•	General	99.0 -		Ü	•	•	•	•	•	-
(	Total Construction Work in Progress	99.0 -		U	•	•	•	•	•	-
			y (MWh) @ Generation	32,027,558	10,871,073	5,966,607	6,540,071	987.992	7,391,500	270.315
10	Materials & Supplies		y (MWh) @ Generation	2,795,604	948,908	520,810	570,866	86,239	645,185	23,595
11	Prepayments Regulatory Assets		y (MWh) @ Generation	4,286,204	1,454,861	798,503	875,249	132,222	989,194	36,176
12	Fuel Stock		y (MWh) @ Generation	136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497
13	Cash Working Capital	99.0 -	y (MWII) & Generatori	130,313,492	40,200,714	20,394,002	21,035,400	4,200,020	31,430,133	1,100,407
13	Cash Working Capital	<del>9</del> 3.0 -		v	-	-	•	-	-	
15	Total Rate Base Additions			175,422,857	59,543,556	32,680,582	35,821,586	5,411,478	40,485,073	1,480,583
16	Total hate base Additions			113,422,031	30,343,330	52,000,002	000,021,000	0,411,470	40,400,010	1,100,000
17	Rate Base Deductions:									
18	nate base Deductions.									
19	Deferred ITC	40 Energ	y (MWh) @ Generation	(404,844)	(137,416)	(75,421)	(82,670)	(12,489)	(93,432)	(3,417)
20	Accumulated DIT		y (MWh) @ Generation	246,532,480	83.680.204	45,928,022	50,342,268	7,605,082	56,896,151	2,080,754
21	Accumulated Provisions for Depreciation		y (MWh) @ Generation	2,081,212	706,423	387,721	424,986	64,202	480,314	17.566
22	Customer Advances	99.0 -	y (MITTH) & GOTTO-GEO.	0		-	,,,,,,,		•	
23	Customer Deposits	99.0 -		ŏ		-				•
24	Accrued Vacation	33.0 Payrol	II - Enerov	678,254	230,219	126,356	138,500	20,923	156,531	5,725
25	Vulcan Capacity	99.0 -		0			•			•
26	,,									
27	Total Rate Base Deductions			248,887,102	84,479,430	46,366,679	50,823,085	7,677,718	57,439,564	2,100,627
28 29	NET OTHER RATE BASE - ENERGY			(73,464,245)	(24,935,874)	(13,686,097)	(15,001,499)	(2,266,239)	(18,954,491)	(620,044)





Other Rate Base Allocation

#### WESTAR ENERGY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011

### ALLOCATION OF OTHER RATE BASE

#### Total Other Rate Base

1	Rate Base Additions:
2	
3	Construction Work in Progress:
4	Production
5	Transmission
6	Distribution
7	General
8	Total Construction Work in Progress
9	Materials & Supplies
10	Prepayments
11	Regulatory Assets
12	Fuel Stock
13	Cash Working Capital
14	
15	Total Rate Base Additions
16	
17	Rate Base Deductions:
18	
19	Deferred ITC
20	Accumulated DIT
21	Accumulated Provisions for Depreciation
22	Customer Advances
23	Customer Deposits
24	Accrued Vacation
25	Vulcan Capacity
26	
27	Total Rate Base Deductions
28	
29	NET OTHER RATE BASE

Total Company	Residential	Small General Service	Medium General Servica	Public Schools	High LF/ LTM/ICS	Lighting Service
0	-					
0	•	•				_
0					•	
0	•					-
0		•		-	-	
106,946,033	45,241,382	23,334,286	17,033,138	2,620,844	17,070,478	1,645,906
9,737,585	4,124,584	2,132,167	1,548,440	238,515	1,546,087	147,791
14,929,609	6,323,789	3,269,026	2,374,059	365,690	2,370,452	226,592
136,313,492	46,268,714	25,394,662	27,835,400	4,205,025	31,459,193	1,150,497
0	•	-	•	•	· · · -	•
267,926,719	101,958,469	54,130,140	48,791,038	7,430,074	52,446,211	3,170,786
(1,410,144)	(507.000)	(000 700)	(004.007)	(6. 6.5)	(	
858,716,388	(597,300) 363,729,641	(308,769) 188,026,755	(224,237) 136,550,381	(34,540)	(223,896)	(21,402)
7,249,230	3,070,583	1,587,310	1,152,750	21,033,639	136,342,907	13,033,065
7,243,815	3,588,728	1,626,354	877,958	177,565 186,697	1,150,998 623,257	110,024
23,321,523	20,337,436	2.864.209	47,605	62,896	5.029	380,821
11,896,225	6,401,167	2,405,480	1,343,694	320,580	1,325,204	4,349
0	0,401,107	2,400,400	1,343,084	320,360	1,323,204	100,101
907,057,037	396,530,255	196,201,339	139,748,151	21,746,836	139,223,499	13,606,958
(639,130,319)	(294,571,786)	(142,071,199)	(90,957,113)	(14,316,761)	(86,777,288)	(10,436,172)

# ALLOCATION OF OAM EXPENSES

Customer

		Allocation Factor	Allocation Basis	Total Corepany	Residential	Smalt General Service	Modium General Service	Public Botoole	High LF/ LTMACS	Lighting Service
1	Steem Production: Operation									
3	Op., Sup., & Eng.	99.0 -		0		-	-	-	-	
4	Fuel Steem Expenses	99.0 - 99.0 -		0	:	:	:	:		:
6	Steem Transferred - Credit	99.0 -		ō		-	•	-	-	•
7	Gain from disp of Emission Allow & of renewable energy credits. Electric Expenses	99.0 - 99.0 -		0	:	:		:	:	:
10	Miscellarieous Sieem Power Expenses Rents	99.0 -		0	:		-	:	:	:
11	Emissions Allowance	99.0 -		ŏ		- :	:		:	:
12	Maintenance Maint. Sup., & Eng.	800 -		0		_	_	-		
14	Structures Boller Plant	99.0 - 99.0 -		0		-	-		-	•
15 16	Electric Plant	99.0 -		ō		:	-		:	
17	Miscellaneous Steem Plent Total Steem Production	99.0 -		0	:	:	:	:	:	-
19				•						
20 21	Nuclear Production: Operation									
22	Op., Sup., & Eng. Fuel	99.0 - 99.0 -		0	•	•	•	•		-
23 24	Steam Expenses	99.0 -		ō	-	:			-	
25 26	Steem from Other Sources Steem Transferred - Credit	99.0 - 99.0 -		0	:	:	:	:	:	:
27	Electric Expenses	99.0 -		0		-	-		-	-
26 29	Miscellaneous Nuclear Power Expenses Rents	99.0 - 99.0 -		0	:	- :	:	:	:	:
30 31	Maint. Sup., & Eng.	99.0 -		٥	_	_	_	_	_	
32	Structures	99.0 -		ŏ		÷	-			-
33 34	Reactor Plant Electric Plant	99.0 - 99.0 -		0		:	:	:	:	:
35 36	Miscellaneous Nuclear Plans Total Nuclear Production	99.0 -		0	•	-	-	•	:	:
37				·	•	-	-	-	Ť	
38 39	Other Production: Operation									
40	Op., Sup., & Eng.	99.0 - 99.0 -		0			-	:	•	•
41 42	Funi Generation Expenses	99.0 -		0		:	-	:	:	
43 44	Miscolismous Other Power Expenses Rents	99.0 - 99.0 -		0		:	:	:	:	:
45	Maintenance									
46 47	Maint, Sup., & Eng. Structures	99.0 - 99.0 -		0			:	:	-	:
48 40	Generating and Electric Plant Miscellaneous Other Power Generation	99.0 - 99.0 -		0	•	-	•	•	•	•
50	Total Other Production	<b>30.</b> 0 ·		ŏ			:	:		
51 52	Other Power Supply:									
53	Operation			_						
54 55	Purchased Power System Control and Load Dispatching	99.0 - 99.0 -		0	:	:	:	:	:	:
56 57	Other Expenses Total Other Power Supply	99.0 -		0	•	:	:	:	:	
58				•						
50 60	Transmission: Operation									
61 62	Supervision & Eng. Load Dispelching	99.0 - 99.0 -		0	-		:	:	:	:
63	Station Expenses	99.0 -		ò		-			•	-
64 65	Overheed Line Expenses Underground Line Expenses	99.0 - 99.0 -		0	:	:	:	:	:	:
66 67	Transmission of Electricity by Others Miscultaneous Transmission Expenses	99.0 - 99.0 -		0	-	•		:	•	-
68	Rents	99.0		ŏ		:	:			
69 70	Matrisnance Supervision & Engineering	99.0 -		0					_	
71	Structures Station Equipment	99.0 -		0	•		:			
72 73 74	Overhead Lines	99.0 -		0						:
74 75	Underground Lines Miscellaneous Transmission Expenses	99.0 - 99.0 -		0	:	:	:	:	:	:
76	Total Transmission Expense			Ō	•	•	-	-	-	-
77 78	Distribution:									
79 80	Operation Supervision & Eng.	38.0 Distribution	n Operations - Customer	968,463	650,506	104,566	1,490	129,828	28,670	53,395
81	Load Dispatching	99.0 -		0	•	•				•
62 63	Station Expenses Overhead Line Expenses	99.0 - 1.2 Distribution	n Customers	0		:	:	:	:	•
83 84 85	Underground Line Expenses Street Lighting and Signel Systems	1.2 Distribution 60.0 Lighting S	n Customers	440,319	•	-	:	:	:	440,319
86	Moter Expenses	8.5 Motor From	ding	7,369,398	5,227,630	843,045	12,039	1,070,274	236,409	
67 88	Customer installations Expenses Miscellaneous Distribution Expenses	1.2 Distribution 36.0 Distribution	n Operations - Customer	157,298 1,792,318	197,121 1,209,881	19,311 193,518	321 2,774	424 240,271	31 53,059	29 98,817
86 80	Rents Maintenance	38.0 Distribution	Operations - Customer	88,894	59,709		138	11,917	2,632	4,901
91	Supervision & Engineering	41.0 Distribution	n Maintenance - Customer	80,989	26,497	8,070	473	648	452	44,849
92 93	Structures Station Equipment	1.2 Distribution 1.2 Distribution	n Customers n Customers	0	:	:	-	:	:	:
94	Overhead Lines	14.0 Overhead	Lines & Transformers - Customer	0			-	•	•	•
95 96	Underground Lines Line Transformers	1.2 Distribution 1.2 Distribution	n Customers	ō	:	:	:	:	:	:
97 98	Street Lighting and Signal Systems Maters	60.0 Lighting S 8.0 Majors	arvice Direct	1,288,959 1,037,057	760,341	231,561	13,586	18,606	12,964	1,286,959
99	Miscellaneous Distribution Expenses	41.0 Distribution	n Maintenance - Customer	104,221	34,098	10,384	609	894	581	57,714
100	Total Distribution			13,345,856	8,099,783	1,420,053	31,438	1,472,802	334,797	1,986,983

# ALLOCATION OF ORM EXPENSES

101									
102	Customer Accounts:								
109	Operation								
104	Supervision	1.0 Customers	1.913.687	1.888.823	235.028	3,908	5.161	413	357
105	Moter Reading Expenses	1.0 Customers	5,612,089	4,893,999	689,243	11.456	15,135	1,210	1,047
106	Customer Records and Collection Expenses	1.0 Customers	11,495,940	10.024,986	1.411.862	23,468	31,003	2,479	2,144
107	Uncollectible Accounts	1.0 Customers	7,363,441	6.421.257	904.333	15,031	19.858	1,588	1,373
108	Miscelleneous Customer Accounts Exp.	1.0 Customers	130.261		15,998				
109	Total Customer Accounts	1.0 Candings	26,515,418	113,593		268 54.124	351 71.509	28	24
110	TOTAL CARROLLES ACCOUNTS		26,515,418	23,122,658	3,258,464	54,124	71,509	5,718	4,945
	Customer Service and Information:								
111									
112									
113	Supervision	1.0 Customers	679,717	767,154	108,042	1,796	2,372	190	164
114	Customer Assistance Expenses	1.0 Customers	2,548,094	2,220,311	312,698	5,197	6,667	540	475
115	Informational Advertising Expenses	1.0 Customers	359,151	313,196	44,109	733	989	77	67
116	Misc. Customer Service and Information	1.0 Customers	1,103	962	135	2	3	0	۰
117	Total Customer Service and Information		3,786,066	3.301.823	464,982	7,728	10.211	816	706
118									
119	Sales:								
120	Couration								
121	Supervision	1.0 Customers	0						
122	Demonstration & Selling Expenses	1.0 Customers	2.317	2,021	265	. 5		. 0	
123	Promotional Advertising Expenses	1.0 Customers	2,317				• .		
124	Miscellaneous Seles Promotion Expenses	1.0 Customers		•	-		•	•	•
125	Total Sales	1.0 Customers	0 2.317	2.021		٠.	- 4	٠.	•
	TURN COME		2,317	2,021	265	5	6	0	0
126									
127	Administrative & General:								
128	Operation								
129	Saturies	31.0 Payrož - Customer	14,632,353	11,616,797	1,763,797	32,070	556,640	122,377	340,672
130	Office Supplies and Expenses	31.0 Payroll - Customer	3,288,805	2,655,973	396,436	7,208	125,112	27,506	76,570
131	Administrative Expenses Transferred - Credit	31.0 Payroll - Customer	(503,217)	(406,386)	(60,658)	(1,103)	(10,143)	(4,200)	(11,716)
132	Outside Services Employed	25.0 Total Plant - Customer	456,159	261,311	71.292	2.391	2.925	1.604	116.636
133	Property Insurance	25.0 Total Plant - Customer	471,292	269,960	73,657	2.471	3.022	1.657	120,505
134	Inkeles and Demages	31.0 Payroll - Customer	1,997,502	1.613.143	240.781	4.376	75.986	16.706	46.506
135	Employee Pensions and Benefits	31.0 Payroll - Customer	25,848,863	20,875,027	3,115,846	56,654	983,335	216,186	601,815
136	Franchise Recuirements	99.D ·	,,		•,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	201,010
137	Regulatory Commission Expenses	46.0 O&M Less A&G and Fuel - Customer	291,912	230.897	34,386	624	10.396	2,283	13,326
136	Duplicate Charges - Credii	99.0 -	27.,7.2	200,00	54,000		10,000	2,200	13,325
139	Institutional or Goodwill Advertising Expense	48.0 O&M Less A&G and Fuel - Customer	107.527	85.052	12,666	230	3.529	841	4,909
140	Misc. General Expenses	48.0 O&M Less A&G and Fuel - Customer	549.235	434,435	64.698	1.174	19,560	4.295	25.073
141	Rents	48.0 O&M Less A&G and Fuel - Customer	(563,013)						
142	Mointenance	40.0 CASH CERT MEG BILL FORF COSIGNA	(363,013)	(445,333)	(66,321)	(1,203)	(20,051)	(4,403)	(25,702)
143	Maintenance of General Plant	35.0 General Plant - Customer							
		35.0 General Plant - Clastomer	578,857	331,599	90,468	3,034	3,712	2,035	148,008
144	Total A&G		47,158,274	37,722,494	5,737,048	107,928	1,745,325	366,676	1,456,602
145									
146	Total O&M Expenses:								
147									
148	Fuel		0	0	0	0	0	0	0
149	Total Operations Expenses		87,717,847	71,096,043	10,538,347	183,520	3,276,052	712,178	1,011,706
150	Total Maintenance Expenses		3,068,063	1,152,534	340.484	17.703	23.801	16.032	1,537,530
151	•				5,100			,	.,
152	OAM EXPENSES - CUSTOMER		90.805.931	72,248,578	10.878.831	201.223	3,299,853	728.209	3,449,236
			02,000,001	,,		201,220	J.227,000		V, TT0,230

# ALLOCATION OF OAM EXPENSES

Demand

		Allocation Factor	Allocation Besie	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/CS	Lighting Service
1	Steem Production: Operation									
3	Op., Sup., & Eng.	3.0 Demand - 4CP		6,014,009	2,649,423	1,421,758	905,401	118,680	917,920	828
	Fuel Steem Expenses	99.0 - 3.0 Demand - 4CP		0 19,750,255	8,700,815	4,669,112	2,973,375	389,749	3,014,486	2,718
6	Steam Transferred - Credit	99.0 -		0.750,235	8,700,013	4,000,172	2,013,313	300,740	3,014,400	2,710
7	Gein from disp of Emission Allow & of renewable energy credits  Electric Expenses	3.0 Demand - 4CP 3.0 Demand - 4CP		0 5,656,741	2 580 140	1 384 579	881.725	115.576	893,916	808
8	Encinc Expenses Miscelleneous Steam Power Expenses	9.0 Demand - 4CP		10,368,723	4,566,976	2,450,773	1,560,596	204,576	1,582,276	1,427
10	Rents	3.0 Demand - 4CP		27,908,827	12,294,127	6,597,388	4,201,336	550,710	4,259,426	3,841
11 12	Emissions Allowance Maintenance	3.0 Demand - 4CP		•	-	•	•	•	•	•
13	Maint, Sup., & Eng.	3.0 Demand - 4CP		9,204,322	4,054,890	2,175,972	1,385,698	181,637	1,404,858	1,267
14 15	Structures Bollet Plant	3.0 Demand - 4CP 3.0 Demand - 4CP		5,245,205 40,750,506	2,310,733 17,952,305	1,240,007 9,633,732	789,659 6,134,934	103,508 804,166	800,577 6,219,760	722 5,808
16	Etectric Plant	3.0 Demand - 4CP		11,213,036	4,939,812	2,650,848	1,688,108	221,277	1,711,449	1,543
17 18	Miscellaneous Steem Plant Total Steem Production	3.0 Demand - 4CP		5,342,375 141,650,001	2,353,540 62,402,760	1,262,979	804,287 21,325,219	105,426 2,795,306	815,408 21,620,076	735 19.494
19				141,000,001	02,402,700	35,107,117	21,323,210	2,163,300	21,020,070	10,000
20 21	Nuclear Production: Operation									
21	Op., Sup., & Eng.	3.0 Demand - 4CP		6,609,005	2,911,544	1,562,419	994,977	130,421	1,008,734	910
23	Funi	3.0 Demand - 4CP		28,844,401	12,707,207	6,819,059	4,342,500	569,214 52,416	4,402,542 405,410	3,970
24 25	Steam from Other Sources	3.0 Demand - 4CP 3.0 Demand - 4CP		2,858,156 14,149,961	1,170,148 6,233,651	827,936 3,345,159	369,881 2,130,258	279.234	2,159,712	368 1,947
26	Steam Transferred - Ctedil	3.0 Demand - 4CP		0	-	-				
27 28	Etactric Expenses Miscellansous Nuclear Power Expenses	3.0 Demand - 4CP 3.0 Demand - 4CP		973,821 24,662,569	429,009 10,873,714	230,219 5,835,153	146,607 3,715,931	19,217 487,084	148,634 3,767,310	134 3.397
29 30	Rents	3.0 Demand - 4CP		0	10,070,714	5,000,130	0,710,501		4.07,5.0	•
30 31	Maintenance Maint, Sup., & Eng.	3.0 Demand - 4CP		8.457,565	3,725,912	1,999,433	1,273,275	166,901	1,290,880	1,164
32	Structures	3.0 Demand - 4CP		2,557,854	1,126,842	604,696	385,081	50,476	390,406	352
33	Reactor Plant Electric Plant	3.0 Demand - 4CP 3.0 Demand - 4CP		18,443,461 6,488,679	8,125,117 2,858,535	4,360,178 1,533,974	2,778,839	363,961 128,047	2,815,030	2,538 893
34 35	Electric Plans Miscellaneous Nuclear Plans	3.0 Demand - 4CP		2,479,175	1,092,181	586.096	373,237	48,924	900,369 378,397	341
36	Total Nuclear Production			116,342,756	51,253,858	27,504,320	17,515,247	2,295,895	17,757,425	16,011
37 38	Other Production:									
39	Operation									
40 41	Cp., Sup., & Eng. Fuel	3.0 Demand - 4CP 99.0 -		362,517 0	150,704	85,702	54,576	7,154	55,391	50
42	Generation Expenses	3.0 Demand - 4CP		319,280	140,656	75,480	48,067	6,301	48,732	44
43 44	Miscellaneous Other Power Expenses Rents	3.0 Demand - 4CP 3.0 Demand - 4CP		1,263,885 652,253	556,794 287,345	298,792 154,198	190,276 98,196	24,941 12,871	192,907 99,554	174 90
45	Mahienance	3.0 (Minute - 4CP								
48	Meint. Sup., & Eng.	3.0 Demand - 4CP		277,820	122,391	65,679	41,825	5,482	42,404	38
47 48	Structures Generaling and Electric Plant	3.0 Demand - 4CP 3.0 Demand - 4CP		5,787,271	2,549,535	1,368,155	871,266	114,205	883,313	796
40 50	Miscelleneous Other Power Generation Total Other Production	3.0 Demand - 4CP		1,420,223 10,083,240	625,668 4,442,094	335,752 2,363,757	213,613 1,516,020	28,027 198,962	216,769 1,539,009	195 1,388
50 51	Talel Other Production			10,083,249	4,442,094	2,363,757	1,516,020	198,962	1,530,000	1,300
52	Other Power Supply:									
59 54	Operation Purchased Power	3.0 Demand - 4CP		65,654,208	28,923,426	15,521,158	9.684.153	1,295,613	10,020,818	9,035
55	System Control and Load Dispatching	3.0 Demand - 4CP		1,689,116	744,127	399,320	254,294	33,333	257,810	232
56 57	Other Expenses Total Other Power Supply	3.0 Demand - 4CP		1,914,871 69,258,193	843,581 30,511,136	452,690 16,373,168	288,281 10,426,729	37,788 1,366,734	292,267 10,570,696	264 9,531
58	***			05,250,150	30,511,100	10,57 5,100	10,420,120	1,000,101	10,010,000	-,
50	Transmission: Operation									
60 61	Supervision & Eng.	9.0 12 CP Demand		0	-					-
62	Load Dispatching	9.0 12 CP Demend		2,169,201 0	883,079	507,390	340,967	40,264	389,517	7,984
63 64	Station Expenses Overhead Line Expenses	99.0 - 99.0 -		ö	:	:	:	:	:	:
65	Underground Line Expenses	99.0 -					890,809	105,193	1.017.650	20.858
66 67	Transmission of Electricity by Othera Miscellaneous Transmission Expanses	9.0 12 CP Demand 99.0 -		5,667,241 0	2,307,128	1,325,604	800,800	105,193	1,017,630	20.658
68	Rents	99.0 -		ō	•	-	-		-	-
69 70	Maintenance Supervision & Engineering	99.0 -		0					-	
71	Structures	99.0 -		ō		-		-	•	-
72 73	Station Equipment Overhead Lines	99.0 -		0	:		:		:	:
73 74	Underground Lines	99.0 -		ō		-				
75 76	Miscellaneous Transmission Expenses Total Transmission Expense	99.0 -		7,838,442	3,190,205	1,832,994	1,231,776	145,457	1,407,168	26.842
77				7,000,444	5,100,203	1,000,000	1,201,110	140,407	1,407,100	20,0-2
78	Distribution:									
79 80	Operation Supervision & Eng.	39.0 Distribution Opera	sions - Demand	2,555,650	1,214,510	607,960	372,280	76,214	264,394	20,292
81	Load Dispatching	2.0 Demand - NCP		1,751,175	832,203	416,585	255,093	52,223	181,168	13,904
82 83	Station Expenses Overhead Line Expenses	2.0 Demand - NCP 15.0 Overhead Lines &	Transformers - Demand	1,072,650 14,405,447	509,755 5,845,838	255,173 3,426,891	156,254 2,098,435	31,988 429,593	110,972 1,490,313	8,517 114,378
84	Underground Line Expenses	2.0 Demand - NCP		3,847,272	1,829,322	915,222	560,430	114,732	396,019	30,547
85 86	Streat Lighting and Signal Systems Mater Expenses	80.0 Lighting Service D 2.0 Demand - NCP	Direct	0		-				
87	Customer Installations Expenses	2.0 Demand - NCP		ō				-		
86	Miscellaneous Distribution Expenses Rents	39.0 Distribution Open 39.0 Distribution Open	sione - Demand	4,729,699 294,579	2,247,874 111,478	1,125,141 55,804	688,973 34,171	141,047 6,998	459,310 24,268	37,554 1,863
86 89 90	Maintenance	-			-					
91	Supervision & Engineering	42.0 Distribution Mains	enence - Demand	1,447,976	688,115	344,457	210,926	43,181	149,800	11,497
92 93	Structures Station Equipment	2.0 Demand - NCP 2.0 Demand - NCP		64,326 4,312,012	30,570 2,049,178	15,303 1,025,778	9,371 828,129	1,918 128,591	446,098	511 34,237
94 95	Overhead Lines	15.0 Overhead Lines &	Transformers - Demand	32,835,486	15,604,262	7,811,188	4,763,132	979,206	3,396,990	260,712
95 96	Underground Lines Line Transformers	2.0 Demand - NCP 2.0 Demand - NCP		3,310,082 1,026,358	1,573,036 488,702	787,431 244,634	482,178 149,800	98,712 30,667	342,444 106,389	26,262 6,165
97	Street Lighting and Signal Systems	60.0 Lighting Service (	Need .	0			,	*	-	-
98	Meters Mecellaneous Distribution Expenses	2.0 Demand - NCP 42.0 Distribution Maint	onence - Demend	1.063.331	885.503	443.265	271,431	55,567	192,771	14,795
	Total Distribution	Contraction		73,458,056	34,909,143	17,474,829	10,700,604	2,190,635	7,599,590	583,253

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	1EAN ENDING 3/31/2011								
	CATION OF OAM EXPENSES								
01									
02	Customer Accounts:								
03	Operation								
04	Supervision	3.0 Demand - 4CP	0		-				
05	Meter Rending Expenses	3.0 Demand - 4CP	0	-		-			-
06	Customer Records and Collection Expenses	3.0 Demand - 4CP	0					-	
07	Uncollectible Accounts	3.0 Demand - 4CP	0	-					
00	Miscellaneous Customer Accounts Exp.	3.0 Demand - 4CP	0						
00	Total Customer Accounts		0				-		
10									
11	Customer Service and Information:								
12	Operation								
13	Supervision	3.0 Demand - 4CP	0						
14	Customer Assistance Expenses	3.0 Demand - 4CP	0		-				
15	Informational Advertising Expenses	3.0 Demand - 4CP	0						
16	Misc. Customer Service and Information	3.0 Demand - 4CP	0						
17	Total Customer Service and Information		0						
18									
19	Sales:								
20	Operation								
21	Supervision	3.0 Demand - 4CP	0						_
22	Demonstration & Selling Expenses	3.0 Demand - 4CP	0	-					
23	Promotional Advartising Expenses	3.0 Demand - 4CP	0						
24	Miscellaneous Salus Promotion Expenses	3.0 Demand - 4CP	0						
25	Total Sales		0						
26									
27	Administrative & General:								
26	Operation								
20	Salaries	32.0 Payroll - Demand	36,222,179	16,158,020	8,568,174	5,431,446	801,797	5,175,576	87,10
30	Office Supplies and Expenses	32.0 Payroll - Damand	8,141,389	3,631,718	1,925,805	1,220,786	180,214	1,163,276	19,50
31	Administrative Expenses Transferred - Credit	32.0 Payroll - Damand	(1,245,796)	(555,686)	(294,666)	(188,791)	(27,574)	(177,992)	(2.94
32	Outside Services Employed	26.0 Total Plant - Demand	6,836,546	3,084,359	1,619,311	1,019,024	156,020	940,566	17,2
33	Property Insurance	26.0 Total Plant - Demand	7,063,348	3,186,682	1,673,031	1,052,830	181,196	971,769	17,8
34	Injuries and Demages	32.0 Payroll - Demand	4,944,788	2,205,775	1,169,665	741,461	109,455	706,532	11,80
35	Employee Pensions and Benefits	32.0 Payroll - Demand	63,966,469	28,544,039	15,138,155	9,594,951	1,418,419	9,142,943	153,96
36	Franchise Requirements	DQ.O -	0		-				-
37	Regulatory Commission Expenses	49.0 O&M Less A&G and Fuel - Demand	2,608,724	1,162,604	818,805	390,531	55,998	378,686	4,10
36	Duplicate Charges - Credit	99.D -	0						-
39	Institutional or Goodwill Advertising Expense	49.0 O&M Less A&G and Fuel - Demand	960,194	428,249	227,202	143,853	20,627	138,753	1,5
10	Misc, General Expenses	49.0 O&M Lacs A&G and Fuel - Domand	4,904,581	2,187,453	1,160,525	734,788	105,361	706,739	7,7
11	Rents	49.0 O&M Less A&G and Fuel - Demand	(5,027,615)	(2,242,326)	(1,169,638)	(753,221)	(108,004)	(726,518)	(7,9
42	Maintenance								-
13	Maintenance of General Plant	36.0 General Plant - Demand	8,675,448	3,913,993	2,054,874	1,293,122	197,988	1,193,561	21,9
44	Total A&G		138,070,364	61,704,879	32,667,243	20,682,770	3,069,494	19,613,892	332,07
15									
46	Total O&M Expenses:								
17									
18	Fuel		28,844,491	12,707,207	6,819,059	4,342,500	569,214	4,402,542	3,97
	Total Operations Expenses		356,650,057	158,638,051	84,359,974	53,515,102	7,635,422	51,911,186	592,33
ю	Total Maintenance Expenses		141,235,344	63,868,144	33,459,485	21,030,954	3,266,458	19,220,124	390,17
51									
	O&M EXPENSES - DEMAND		556,899,062						890.59

### ALLOCATION OF OAM EXPENSES

Energ

Manual Communication			Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMACS	Lighting Service
1.	1				• •						
Ten   Common   Contained of Security   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   Contained   C	3		4.0 Energy	(MWh) @ Generation	0			-			
Part   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content   Content	4	Fuel	4.0 Energy	(MWh) @ Generation		140,369,289	77,041,923	84,446,596	12,757,138	95,440,402	3,490,358
1	6	Steam Transferred - Credit	40 Energy	NAWh) & Generation	ŏ	:	:	:		:	:
1	7	Gain from clisp of Emission Allow & of renewable energy credits	40 France	(LEWIN) & Constraint		(155,840)	(85,533)	(93,754)	(14,163)	(105,959)	(3,875)
10 Machemote (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa) (10 Campa			40 France	(MWh) @ Generation		:		:	-	-	
Marchard   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Com	10	Rents	4.0 Energy	(MWh) & Generation		997	514	564	85	637	23
15 Mar für für für für für für für für für fü	12	Maintenance					5.4				
15   15   15   15   15   15   15   15	13	Maint, Sup., & Eng. Structure	4.0 Energy (	(MWh) & Generation (MWh) & Generation		:	•	:	:	:	
Mathemanus Barrier   Al Denny (Mercy   Concession   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000   1,000,000	15	Boiler Pierri	4.0 Energy	(MWh) @ Generation		-	•	•	•	-	-
Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Contro	16 17	Electric Plant Miscellaneous Steam Plant	4.0 Energy:	(MWh) © Generation MWh) © Generation		:	:	:	- :	:	:
Note   Procession   Procession	18				413,069,344	140,214,387	76,956,905	64,353,406	12,743,060	95,335,080	3,486,507
Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Comp		Nuclear Production:									
15		Operation	40 5000	(IANA) A Consention						_	
Section   Marked   1.0   Surgey (Notice   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0   1.0		Fuel	4.0 Energy	(MWh) @ Generation	0						
18	24		4.0 Energy	(MWh) & Generation		•	•	•	•		•
Section   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Community   Commun	26	Steam Translated - Credit	40 Frame	(MAY h) & Conomiton		:		-	-		-
Mart Supplement	27	Electric Expenses								:	:
Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   S	20		99.0	anti) e communi							
Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   Second   S	30	Maintenance	40 France	NAWN & Generaling	۰				_		
Secrit Florit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profit National Profi	32	Structures	4.0 Energy	(MWh) @ Generation	0		•	-		•	-
Second   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Company   Compa	33		4.0 Energy	(MWh) & Generation (MWh) & Generation		:		-	:	:	:
Other Protections	35	Miscellaneous Nuclear Plant	4.0 Energy	MWh) & Generation		٠.	• •	٠.	٠.	٠.	٠,
10   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1   Production   1	36	Total Nuclear Production			b	0	·	U	v	·	U
Fig.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg.   Sp. 6 Erg	36										
1-   Put antient Express   40 Energy (MAY) & Generation   20,000,000   12,505,646   17,505,046   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040   17,505,040		Operation Ob., Sub., & Eng.							-		
Marketiment Charle Prove Express   00   0   0   0   0   0   0   0   0		Fuel	4.0 Energy	(MWh) 6 Generation	36,900,079	12,524,946	6,874,338	7,535,046	1,135,301	8.516.007	311,440
March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   Marc	42	Miscellaneous Other Power Expenses			ō	:	- :				
### 6.00. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark Cop. A Error   Mark C	44	Rents	99.0 -		0	•	•	•		•	•
Structures	46				0		-		-		
Marcalements Cher Power Greenwitch   96.0 -   95.000   12,544,444   8,874,236   7,535,646   1,783,01   8,514,007   311,440   7,535,646   1,783,01   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,785,007   311,440   1,78	47	Structures				- :	:		-	:	-
Charle From Supply   Commission   4.0 Energy (MPN) & Commission   5.0 27,604   19,762,101   10,844,453   11,860,641   1,760,003   13,486,720   401,265   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   50,000   5	40	Miscellaneous Other Power Generation	99.0 -		ō	-	-				•
Section   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comment   Comm		Total Other Production			38,900,079	12,524,946	6,674,336	7,535,046	1,138,301	8.516,007	311,440
5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Specificated Power Supply  5. Spe	52	Other Power Supply:									
System Control and Load Dispersion   4.0 Energy (Marth) & Generation   0,604,000   576,200   310,400   344,753   52,200   301,000   14,300   576,200   310,000   344,753   52,200   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,000   301,	53 54	Operation Purchased Power	4,0 Energy	(MWh) © Generation	58,221,654	19,762,101	10,846,463	11,888,941	1,796,033	13,436,720	401,395
10   10   10   10   10   10   10   10	55	System Control and Load Dispetching	4.0 Energy	(MAY h) @ Generation	0	-	-		-	-	
Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Control   Total Contro			4.0 Energy	(MAA U) & Creustation	1,668,083 59,919,748	20,338,463	11,162,811	12,235,694			
Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation   Comparation	58										
Confidentify   00.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0   0.0	60	Operation									
Station Expanses   90.0	61	Supervision & Eng.				:	:	:	:	:	:
Underground Live Expenses   0.0	63	Station Expanses	99.0 -		0		-	-	-	-	-
Tarnemission of Excitation by College   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia   Marcia	64					:	:	:	:	:	:
Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   Bartis   B	68	Transmission of Electricity by Others	99.0 -			-	-	•	-	•	•
Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance   Maintenance	67 68	Rents				:	:	:	:	:	
Structures	69	Maintenance	~~		•	_	_	_	_		
Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edipment   Stefan Edi	71	Structures	99.0 -		Ó		-		-		
Miscreliannous Transmission Expenses   0,0	72		99.0 -			:	:	:	:	-	•
Total Transmission Expenses   0   -   -   -   -   -   -   -   -   -	74	Underground Lines	99.0 -		ō		•	-	-	-	•
77 Distribution: 78 Distribution: 79 Operation 80 Distribution: 81 Supervision & Eng. 84 Description (April 1888) 85 Supervision & Eng. 86 Evergy (AMVI) © Convention 87 Convention (April 1888) 86 Convention (April 1888) 87 Convention (April 1888) 87 Convention (April 1888) 88 Distribution (April 1888) 89 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (April 1888) 80 Convention (	75 76	Miscellennous Transmission Expenses Total Transmission Expense	99.0 -			:	:	:	:	:	:
70 Operation Supervision 8 Eng. 40 Destribution Coperations - Energy 1803.01 53,015 35,000 38,451 5,800 43,457 1,500 Estero Expenses 40 Energy (MWN) 6 Committion 1,552,029 577,100 289,205 317,110 47,905 85,304 13,107 Estero Expenses 40 Energy (MWN) 6 Committion 40 Coverhead Lines & Transformers - Energy 40 Coverhead Lines Expenses 40 Energy (MWN) 6 Committion 40 Coverhead Lines & Transformers - Energy 40 Coverhead Lines Expenses 40 Energy (MWN) 6 Committion 40 Caustomer Installations Expenses 40 Energy (MWN) 6 Committion 40 Caustomer Installations Expenses 40 Energy (MWN) 6 Committion 40 Caustomer Installations Expenses 40 Energy (MWN) 6 Committion 40 Destribution Expenses 40 Energy (MWN) 6 Committion 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Energy (MWN) 6 Committion 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Destribution Expenses 40 Des	77	•									
Supervision 8.Emp.   40.0   Destribution Operators - Energy   400, 201   63,015   35,000   39,451   5,860   43,457   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560   1,560	76 70										
Every (WMY) © Committion   0   0   0   0   0   0   0   0   0	60	Supervision & Eng.	40,0 Distribut	ion Operations - Energy	188,301	63,915					
Coverhead Line Expenses   16.0 Overhead Line & Transformers - Energy   10	81 82	Station Expenses	4.0 Energy	MAYN) © Generation	0	327,100	200,305	317,110	47,503	330,341	
Street Lighting and Signal Systems   6.0   Lighting Savice Direct   0   -   -   -   -   -   -   -   -   -	83	Overhead Line Expenses	16.0 Overhee	d Lines & Transformers - Energy		•	:	:		-	Ī
Customer Installations Expenses	85	Street Lighting and Signel Systems	60.0 Lighting	Service Direct	ō	:		-	-		
Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Miscriaturance   Misc	86	Motor Expenses	4.0 Energy	(MWh) @ Generation		:	-	:	:	-	:
Parels	88	Miscellaneous Distribution Expenses	4.0 Energy	MWh) & Generation	348,486	118,286					
Supervision A Engineering   43.0 Distribution Mentinemora - Energy   0	89	Rents	40.0 Distribut	ion Operations - Energy	17,284	5,867	3.220	3,529	533	3,989	146
Structures	91	Supervision & Engineering	43.0 Distribut	ion Maintanance - Energy			-	-	-		-
10   Indistription   10   1   1   1   1   1   1   1   1	92	Structures	4.0 Energy (	(MWh) & Generation (MWh) & Generation		:	:	:	:		-
	94	Overhead Lines	16.0 Overhee	d Lines & Transformers - Energy	ŏ	-	-	•	-		-
97 Street Lighting and Signet Systems 60.0 Lighting Saviso Direct 0 98 Maters 4.0 Energy (MMY) & Commission 0 98 Maters 0 98 Maters 0 98 Maters 0 98 Maters 0 99 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 Maters 0 90 M	95		4.0 Energy	(MAY h) @ Generation		:	:	:	:	:	:
90 Miscellameous Distribution Expanses 43.0 Distribution Maintenance - Energy 0	97	Street Lighting and Signal Systems	60.0 Lighting	Service Direct	ō	-	-	•	-	•	•
100 Total Distribution 2,107,000 715,176 862,526 430,252 64,967 486,265 17,783			4.0 Energy ( 43.0 Distribut	nev nj grigeneralon Ion Maintenance - Energy	ŏ			:	:	:	-
		Total Distribution		<del></del>	2,107,000	715,176	392,526	430,252	64,997	486,265	17,783

ALLO	CATION	OE OAM	<b>EXPENSES</b>

101									
102	Customer Accounts:								
103	Operation								
104	Supervision	4.0 Energy (MWh) & Generation	0						_
105	Motor Reading Expenses	4.0 Energy (MWh) @ Generation	ă			_			_
106	Customer Records and Collection Expenses	4.0 Energy (MWh) & Generation	ŏ						
107	Uncollectible Accounts	4.0 Energy (MWh) @ Generation	ŏ		:		:	:	:
108	Miscellaneous Customer Accounts Exp.	4.0 Energy (MWh) © Generation	š		:	:		:	
100	Total Customer Accounts	4.0 Ellargy (Millin) & Callanador	ă			•			-
110	( un outside reposition		•	-	-	•	-	•	•
111	Customer Service and Information:								
112	Operation								
113	Supervision	4.0 Energy (MWh) @ Generation	0						
114	Customer Assistance Expenses	4.0 Energy (MWh) & Generalism	ü			•	•	•	-
115	Informational Advertising Expenses	4.0 Energy (MWh) © Generation	Ü		•	•	-		•
	Misc. Customer Service and Information	4.0 Energy (MWh) 6 Generation			•	•	•		•
118		4.0 Energy (MATIC) & Generation	0			•	•	•	-
117	Total Customer Service and Information		0	•	•	•	•	•	•
118									
119	Sales:								
120	Operation								
121	Supervision	4.0 Energy (MWh) @ Generation	•	•	•	•			
122	Demonstration & Selling Expenses	4.0 Energy (MWh) & Generation	0		-	-		-	
123	Promotional Advertising Expenses	4.0 Energy (MWh) @ Generation	0			•			
124	Macellaneous Sales Promotion Expenses	4.0 Energy (MAVh) & Generation	0	•	-	•	•	•	
125	Total Sales		0	-	-	•		-	
126									
127	Administrativa & General:								
128	Operation								
129	Salaries	33.0 Paytoli - Energy	3,074,737	1,043,654	572,811	627,865	94,850	709,605	25,951
130	Office Supplies and Expenses	33.0 Payroll - Energy	691,088	234,574	128,747	141,121	21,319	150,403	5,833
130 191	Administrative Expenses Transferred - Credit	33.0 Payroll - Energy	691,088 (105,742)	234,574 (35,892)	128,747 (19,699)	141,121 (21,593)	21,319 (3,262)	159,493 (24,404)	5,833 (892)
130 131 132	Administrative Expenses Transferred - Credit Outside Services Employed	33.0 Payroll - Energy 27.0 Total Plant - Energy	(105,742) 3,117,623		(19,699) 580,801			(24,404) 719,502	(892) 26,313
130 131 132 133	Administrative Expenses Transferred - Credit Outside Services Employed Property Insurance	33.0 Payroll - Energy 27.0 Total Plant - Energy 27.0 Total Plant - Energy	(105,742)	(35,892)	(19,699)	(21,593)	(3,262)	(24,404)	(892)
130 131 132 133 134	Administrative Expenses Transferred - Credit Outside Services Employed Property Insurance Injuries and Damagus	33.0 Payroll - Energy 27.0 Total Plant - Energy 27.0 Total Plant - Energy 33.0 Payrol - Energy	(105,742) 3,117,623	(35,892) 1,058,211	(19,699) 580,801	(21,593) 636,623	(3,262) 96,173	(24,404) 719,502	(892) 26,313
130 131 132 133 134 135	Administrative Expansive Transferred - Credit Outside Services Employed Property Insurance Injuries and Damages Employee Pensions and Benetits	33.0 Payrol - Energy 27.0 Total Plant - Energy 27.0 Total Plant - Energy 33.0 Payrol - Energy 33.0 Payrol - Energy	(105,742) 3,117,623 3,221,049	(35,892) 1,058,211 1,093,317	(19,669) 580,801 600,069	(21,593) 636,623 657,743	(3,262) 96,173 99,364	(24,404) 719,502 743,372	(892) 26,313 27,186
130 191 132 139 134 135 136	Administrative Expenses Transferred - Credit Outside Services Employed Priparty Insurance Injuries and Demages Employee Persistens and Benetits Franchise Regularments	33.0 Payrol - Energy 27.0 Total Plant - Energy 27.0 Total Plant - Energy 33.0 Payrol - Energy 33.0 Payrol - Energy 90.0 -	(105,742) 3,117,623 3,221,049 419,741	(35,892) 1,058,211 1,093,317 142,472	(19,699) 580,801 600,069 78,196	(21,593) 636,623 657,743 85,712	(3,262) 96,173 99,364 12,948	(24,404) 719,502 743,372 98,870	(892) 26,313 27,186 3,543
130 191 132 139 134 135 136 137	Administrative Expension Transferred - Credit Outside Services Employed Properly Insurance Internative and Damages Employee President and Benetits Franchise Regularments Regulatory Commission Expenses	33.0 Peyrol - Energy 27.0 Total Piret - Energy 27.0 Total Piret - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 99.0 - 50.0 OMI Less A&G and Fuel - Energy	(105,742) 3,117,623 3,221,049 419,741 5,431,693	(35,892) 1,058,211 1,093,317 142,472 1,843,672	(19,699) 580,801 600,069 78,196	(21,563) 636,623 657,743 85,712 1,109,159	(3,262) 96,173 99,364 12,948 167,558	(24,404) 719,502 743,372 98,870 1,253,557	(862) 26,313 27,186 3,543 45,844
130 191 132 139 134 135 136 137	Administrative Expanse Transferred - Credit Outside Services Employed Property Insurance Infanta of Dismages Employee Pensions and Benetits Franchins Regularourses Pergulatory Commission Expanses Duplates Charges - Credit	33.0 Payrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Payrol - Energy 33.0 Payrol - Energy 90.0 - Odd Less A&G and Fuel - Energy 90.0 - Call Less A&G and Fuel - Energy	(105,742) 3,117,623 3,221,049 419,741 5,431,693 0	(35,892) 1,058,211 1,063,317 142,472 1,843,672	(19,666) \$80,801 600,069 78,198 1,011,903	(21,593) 636,623 657,743 85,712 1,109,159	(3,262) 96,173 99,364 12,948 167,558	(24,404) 719,502 743,372 96,870 1,253,557	(892) 25,313 27,186 3,543 45,844
130 191 132 139 134 135 136 137	Administrative Exponses Transferred - Credit Outside Services Employed Property Insurance invisive and Demagne Employee Permitters and Benefits Employee Permitters and Benefits Regulatory Committee Exponses Deplotes Charges - Credit Institutional or Goodwill Advertising Exponse	33.0 Peyrol - Energy 27.0 Total Piret - Energy 27.0 Total Piret - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 99.0 - 50.0 OMI Less A&G and Fuel - Energy	(105,742) 3,117,623 3,221,049 419,741 5,431,693 0 411,759	(35,892) 1,058,211 1,063,317 142,472 1,843,672	(19,666) \$80,801 600,069 78,198 1,011,903	(21,593) 636,623 657,743 85,712 1,109,159	(3,262) 96,173 99,364 12,948 167,558	(24,404) 719,502 743,372 96,870 1,253,557	(892) 25,313 27,186 3,543 45,844
130 191 132 139 134 135 136 137 138 139	Administrative Expanse Transferred - Credit Outside Services Employed Property Insurance Infaire and Diamagus Employee Pensione and Benetits Franchine Regulaments Pergulatory Commission Expanses Duptates Charges - Credit Institutional or Goodwill Advertising Expanse Albo. General Expanses	33.0 Payrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Payrol - Energy 30.0 Payrol - Energy 90.0 - 50.0 CMM Less AAG and Fust - Energy 90.0 - 50.0 CMM Less AAG and Fust - Energy 50.0 CMM Less AAG and Fust - Energy	(105,742) 3,117,623 3,221,049 419,741 5,431,693 0 411,759	(35,892) 1,058,211 1,093,317 142,472 1,843,672 139,763	(19,599) 580,801 800,069 78,198 1,011,903 78,709	(21,593) 636,623 657,743 65,712 1,109,159 84,062	(3,262) 96,173 99,364 12,948 167,558 12,702	(24, 404) 719,502 743,372 96,870 1,253,557	(662) 25,313 27,186 3,543 45,844 3,475
130 191 132 139 134 135 136 137 138	Administrative Exponses Transferred - Credit Outside Services Employed Property Insurance invisive and Demagne Employee Permitters and Benefits Employee Permitters and Benefits Regulatory Committee Exponses Deplotes Charges - Credit Institutional or Goodwill Advertising Exponse	33.0 Payrol - Energy 27.0 Total Plant - Energy 27.0 Total Plant - Energy 33.0 Payrol - Energy 33.0 Payrol - Energy 50.0 OM Less AG and Fuel - Energy 60.0 OM Less AG and Fuel - Energy 60.0 OM Less AG and Fuel - Energy	(105,742) 3,117,823 3,221,049 419,741 5,431,693 0 411,759 0 151,672	(35,892) 1,058,211 1,093,317 142,472 1,843,672 139,763 51,482	(19,599) 580,801 600,069 78,196 1,011,903 76,709	(21,593) 636,623 657,743 85,712 1,109,159 84,062 30,972	(3,262) 96,173 99,364 12,948 167,558 12,702 4,679	(24,404) 719,502 743,372 96,870 1,253,557 95,028 35,004	(892) 25,313 27,186 3,543 45,844 3,475
130 191 132 139 134 135 136 137 138 139	Administrative Expanse Transferred - Cruelli Outside Services Employed Property Insurance Infaire and Dismague Employee Pensione and Benefits Franchine Regularments Regulatory Commission Expanses Duptical Charges - Cruelli Institutional or Goodwill Advertising Expanse Albit. General Expanses Parts Retriance	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,117,823 3,221,049 419,741 5,431,693 0 411,759 0 151,672 774,729	(35,892) 1,058,211 1,083,317 142,472 1,843,672 139,783 51,462 262,985	(19.699) 580,801 800,069 78,196 1,011,003 78,709 26,256 144,329	(21,593) 636,623 657,743 85,712 1,109,159 - 84,062 - 30,972 156,201	(3,262) 96,173 99,384 12,948 167,558 12,702 4,679 23,899	(24,404) 719,502 743,372 96,870 1,253,557 95,028  35,004 178,798	(692) 26,313 27,186 3,543 45,844 3,475 1,280 6,539
130 191 132 139 134 135 136 137 138 139 140	Administrative Exponses Transferred - Credit  Outside Services Employed  Property Insurance  Invariance Demandes  Employee Persistens and Benefits  Prochate Programments  Prochate Chapter-Credit  Insulance Chapter - Credit  Insulance Chapter - Credit  Insulance Chapter - Credit  Insulance Chapter - Credit  Insulance Condett  Advertising Expense  Alter. General Expenses  Parts	33.0 Payrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Payrol - Energy 30.0 Payrol - Energy 90.0 - 50.0 CMM Less AAG and Fust - Energy 90.0 - 50.0 CMM Less AAG and Fust - Energy 50.0 CMM Less AAG and Fust - Energy	(105,742) 3,117,823 3,221,049 419,741 5,431,693 0 411,759 0 151,672 774,729	(35,892) 1,058,211 1,083,317 142,472 1,843,672 139,783 51,462 262,985	(19.699) 580,801 800,069 78,196 1,011,003 78,709 26,256 144,329	(21,593) 636,623 657,743 85,712 1,109,159 - 84,062 - 30,972 156,201	(3,262) 96,173 99,384 12,948 167,558 12,702 4,679 23,899	(24,404) 719,502 743,372 96,870 1,253,557 95,028  35,004 178,798	(692) 26,313 27,186 3,543 45,844 3,475 1,280 6,539
130 131 132 139 134 135 136 137 138 139 140 141	Administrative Expanse Transferred - Cruelli Outside Services Employed Property Insurance Infaire and Dismague Employee Pensione and Benefits Franchine Regularments Regulatory Commission Expanses Duptical Charges - Cruelli Institutional or Goodwill Advertising Expanse Albit. General Expanses Parts Retriance	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,117,823 3,221,049 419,741 5,431,663 0 411,759 0 151,672 774,729 (794,163)	(35,892) 1,055,211 1,093,317 142,472 1,843,672 - 139,763 - 51,462 262,965 (269,562)	(19,699) 580,601 600,069 76,198 1,011,903 78,709 28,256 144,329 (147,949) 737,025	(21,593) 636,523 637,743 85,712 1,109,150 84,082 - 30,972 158,201 (162,169)	(3,262) 96,173 99,364 12,948 167,558 12,702 4,679 23,899 (24,498)	(24,404) 719,502 743,372 98,870 1,253,557 95,028 35,004 178,796 (183,281) 913,035	(892) 25,313 27,186 3,543 45,844 3,475 1,280 6,539 (6,703) 33,391
130 191 132 133 134 135 136 137 138 139 140 141	Administrative Expense Transferred - Credit  Outlands Services Employed  Property Insurance  Inferior of Dismagne  Employee Pensions and Benefits  Franchise Experiments  Pengalatory Commission Expenses  Outlands Commission Expenses  Outlands Commission  Administrative  Maintenance  Maintenance  Melatinenance (General Phyrit	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,117,629 3,272,049 419,741 5,431,663 0 411,739 0 151,672 774,729 (794,163)	(35,692) 1,058,211 1,063,317 142,472 1,843,672 139,763 51,462 262,965 (269,562)	(19,699) 580,801 600,069 78,198 1,011,903 78,709 28,256 144,329 (147,946)	(21,593) 636,623 657,743 85,712 1,109,159 - 84,062 - 30,972 159,201 (162,169)	(3,262) 96,173 99,364 12,948 167,558 - 12,702 - 4,679 23,899 (24,498)	(24,404) 719,502 743,372 96,870 1,253,557 - 95,028 35,004 178,796 (183,281)	(892) 25,313 27,186 2,543 45,844 3,475 1,280 6,539 (6,703)
130 191 132 133 134 135 136 137 138 139 140 141 142	Administrative Expense Transferred - Credit  Outlands Services Employed  Property Insurance  Inferior of Dismagne  Employee Pensions and Benefits  Franchise Experiments  Pengalatory Commission Expenses  Outlands Commission Expenses  Outlands Commission  Administrative  Maintenance  Maintenance  Melatinenance (General Phyrit	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,117,629 3,272,049 419,741 5,431,663 0 411,739 0 151,672 774,729 (794,163)	(35,692) 1,058,211 1,063,317 142,472 1,843,672 139,763 51,462 262,965 (269,562)	(19,699) 580,601 600,069 76,198 1,011,903 78,709 28,256 144,329 (147,949) 737,025	(21,593) 636,523 637,743 85,712 1,109,150 84,082 - 30,972 158,201 (162,169)	(3,262) 96,173 99,364 12,948 167,558 12,702 4,679 23,899 (24,498)	(24,404) 719,502 743,372 98,870 1,253,557 95,028 35,004 178,796 (183,281) 913,035	(892) 25,313 27,186 3,543 45,844 3,475 1,280 6,539 (6,703) 33,391
130 191 132 133 134 135 136 137 138 139 140 141 142 143 144 145	Administrative Expense Transferred - Credit Cubists Services Employed Property Insurance Infusion of Dismages Employee Pensions and Benetits Franchise Regulaments Regulatory Commission Expenses Duplated Charges - Credit Industrial of Commission Expenses Duplated Charges - Credit Industrial of Commission Advertising Expenses Benetical of Commission Advertising Expenses Benetical Commission of Commission Maintenance Maintenance Maintenance Maintenance of General Physi Total A&G	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,117,629 3,272,049 419,741 5,431,663 0 411,739 0 151,672 774,729 (794,163)	(35,692) 1,058,211 1,063,317 142,472 1,843,672 139,763 51,462 262,965 (269,562)	(19,699) 580,601 600,069 76,198 1,011,903 78,709 28,256 144,329 (147,949) 737,025	(21,593) 636,523 637,743 85,712 1,109,150 84,082 - 30,972 158,201 (162,169)	(3,262) 96,173 99,364 12,948 167,558 12,702 4,679 23,899 (24,498)	(24,404) 719,502 743,372 98,870 1,253,557 95,028 35,004 178,796 (183,281) 913,035	(892) 25,313 27,186 3,543 45,844 3,475 1,280 6,539 (6,703) 33,391
130 191 132 133 134 135 136 137 138 139 140 141 142 143	Administrative Expense Transferred - Credit Cubists Services Employed Property Insurance Infusion of Dismages Employee Pensions and Benetits Franchise Regulaments Regulatory Commission Expenses Duplated Charges - Credit Industrial of Commission Expenses Duplated Charges - Credit Industrial of Commission Advertising Expenses Benetical of Commission Advertising Expenses Benetical Commission of Commission Maintenance Maintenance Maintenance Maintenance of General Physi Total A&G	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,117,629 3,272,049 419,741 5,431,663 0 411,739 0 151,672 774,729 (794,163)	(35,692) 1,058,211 1,063,317 142,472 1,843,672 139,763 51,462 262,965 (269,562)	(19,699) 580,601 600,069 76,198 1,011,903 78,709 28,256 144,329 (147,949) 737,025	(21,563) (36,563) (35,7743 (35,7743 (35,772 (1,109,159 (30,972 (159,201 (162,169) (607,862 4,155,576	(3,262) 96,173 99,364 12,948 167,558 12,702 4,679 23,899 (24,498)	(24,404) 719,502 743,372 98,870 1,253,557 95,028 35,004 178,796 (183,281) 913,035	(892) 25,313 27,186 3,543 45,844 3,475 1,280 6,539 (6,703) 33,391
130 131 132 133 134 135 136 137 138 140 141 142 143 144 145 146	Administrative Exponses Transferred - Credit  Outside Services Employed  Property Insurance  Invites and Demages  Employee Permitters and Benefits  Franchise Programment Exponses  Deployee Permitters and Benefits  Deployee Concell  Programment Exponses  Deplotes Charges - Credit  Insultational or Goodwill Advertising Exponse  Miles Centeral Exponses  Benefit  Mathematica  Mathematica  Services  Mathematica  Services  Services  Services  Mathematica  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Se	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,171,623 3,221,040 419,741 5,431,623 0 411,739 0 151,672 774,720 (704,163) 3,955,204 20,350,385	(55,862) 1,058,211 1,093,317 142,472 1,843,672 1,943,672 202,085 (269,562) 1,342,849 6,907,505	(19,869) 590,801 800,069 78,198 1,011,903 78,709 28,256 144,329 (147,949) 737,025 3,791,198	(21,503) 656,623 657,743 85,714 85,714 1,100,159 84,062 30,972 158,201 (162,169) 807,862 4,135,576	(3,282) 96,173 99,384 12,948 167,58 12,702 4,679 23,869 (24,468) 122,042 627,773	(24, 404) 719,502 743,372 98,870 1,253,557 95,028 35,004 178,796 (163,261) 913,035 4,998,578	(892) 25,313 27,186 3,543 45,844 3,475 1,280 6,703) 33,391 171,759
130 191 132 133 134 135 136 137 138 139 141 142 143 144 145 147 146	Administrative Expenses Transferred - Credit Outside Services Employed Property Insurance Industrial Committee Property Insurance Industrial Committee Industrial Committee Industrial Committee Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Ins	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,171,622 3,221,040 419,741 5,431,682 0 411,730 0 151,672 774,720 (794,163) 3,955,204 20,350,385	(25,862) 1,055,211 1,063,317 142,472 1,843,672 1,843,672 51,452 282,965 (289,562) 1,342,849 6,907,505	(19,869) 590,801 500,069 78,196 1,011,903 -78,709 -26,256 144,329 (147,949) 737,025 3,791,196	(21,503) 636,523 657,743 85,712 1,109,159 -84,082 -30,972 158,201 (182,169) 607,862 4,155,576	(3,262) 96,173 90,964 12,946 167,558 12,702 4,679 23,809 (24,468) 122,042 627,773	24, 404) 719, 502 743, 372 98, 870 1, 253, 557 95, 028 35, 004 179, 796 (183, 281) 913, 035 4, 596, 576	(892) 26,313 27,186 3,543 45,844 3,475 1,280 6,539 (8,703) 33,391 171,759
130 131 132 133 134 135 136 137 138 140 141 142 143 144 145 146	Administrative Exponses Transferred - Credit  Outside Services Employed  Property Insurance  Invites and Demages  Employee Permitters and Benefits  Franchise Programment Exponses  Deployee Permitters and Benefits  Deployee Concell  Programment Exponses  Deplotes Charges - Credit  Insultational or Goodwill Advertising Exponse  Miles Centeral Exponses  Benefit  Mathematica  Mathematica  Services  Mathematica  Services  Services  Services  Mathematica  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Services  Se	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,171,623 3,221,040 419,741 5,431,623 0 411,739 0 151,672 774,720 (704,163) 3,955,204 20,350,385	(55,862) 1,058,211 1,093,317 142,472 1,843,672 1,943,672 202,085 (269,562) 1,342,849 6,907,505	(19,869) 590,801 800,069 78,198 1,011,903 78,709 28,256 144,329 (147,949) 737,025 3,791,198	(21,503) 656,623 657,743 85,714 85,714 1,100,159 84,062 30,972 158,201 (162,169) 807,862 4,135,576	(3,282) 96,173 99,384 12,948 167,58 12,702 4,679 23,869 (24,468) 122,042 627,773	(24, 404) 719,502 743,372 98,870 1,253,557 95,028 35,004 178,798 (163,261) 913,035 4,998,578	(892) 25,313 27,186 3,543 45,844 3,475 1,280 6,703) 33,391 171,759
130 131 132 133 134 135 136 137 138 140 141 142 143 144 145 146 147	Administrative Expenses Transferred - Credit Outside Services Employed Property Insurance Industrial Committee Property Insurance Industrial Committee Industrial Committee Industrial Committee Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Insurance Ins	33.0 Peyrol - Energy 27.0 Total Pinet - Energy 27.0 Total Pinet - Energy 33.0 Peyrol - Energy 33.0 Peyrol - Energy 30.0 Peyrol - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 60.0 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy 50.0 CMA Less A.G. and Fust - Energy	(105,742) 3,171,622 3,221,040 419,741 5,431,682 0 411,730 0 151,672 774,720 (794,163) 3,955,204 20,350,385	(25,862) 1,055,211 1,063,317 142,472 1,843,672 1,843,672 51,452 282,965 (289,562) 1,342,849 6,907,505	(19,869) 590,801 500,069 78,196 1,011,903 -78,709 -26,256 144,329 (147,949) 737,025 3,791,196	(21,503) 636,523 657,743 85,712 1,109,159 -84,082 -30,972 158,201 (182,169) 607,862 4,155,576	(3,262) 96,173 90,964 12,946 167,558 12,702 4,679 23,809 (24,468) 122,042 627,773	24, 404) 719, 502 743, 372 98, 870 1, 253, 557 95, 028 35, 004 179, 796 (183, 281) 913, 035 4, 596, 576	(892) 26,313 27,186 3,543 45,844 3,475 1,280 6,539 (8,703) 33,391 171,759

# ALLOCATION OF OAM EXPENSES

Total O&M Expense

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTMACS	Lighting Service
1	Steam Production: Operation							
3	Op., Sup., & Eng.	6,014,009	2,649,423	1,421,758	905,401 84,446,596	118,680 12,757,138	917,920 95,440,402	826 3,490,358
4	Fuel Steem Expenses	413,545,708 19,750,255	140,369,289 8 700 815	77,041,923 4,669,112	64,446,596 2,973,375	12,757,138 389,749	3,014,486	3,490,358 2,718
6	Steem Transferred - Credit	0						
7	Gein from disp of Emission Allow & of renewable energy credits Electric Expenses	(459,123) 5,856,741	(155,840) 2,580,140	1,384,579	(93,754) 881,725	(14,163) 115,578	(105,959) 893,916	(3.875) 806
9	Miscelleneous Steam Power Expenses	10,366,723	4,566,976	2,450,773	1,580,696	204,578	1,582,278	1,427 3,841
10	Rents Emissions Allowance	27,906,827 2,761	12,294,127 937	6,597,388 514	4,201,336 564	550,710 85	4,239,428 637	3,541 23
12	Maintenance					181.637	1.404.858	1,267
13 14	Maint, Sup., & Eng. Structures	9,204,322 5,245,205	4,054,890 2,310,733	2,175,972 1,240,007	1,385,698 789,659	103,508	800,577	722
15	Soller Plant	40,750,508	17,952,305	9,633,732	6,134,934 1,688,108	604,166	8,219,760 1,711,449	5,608 1,543
16	Electric Plant Miscellaneous Steem Plant	11,213,036 5,342,375	4,939,812 2,353,540	2,650,848 1,262,979	804,287	221,277 105,426	815,408	735
18	Total Steam Production	554,739,346	202,617,147	110,444,052	105,678,625	15,538,366	116,955,156	3,506,000
18 20	Nuclear Production:							
21	Operation	6.600.005	2.911.544	1,562,419	994,977	130,421	1,008,734	910
22	Op., Sup., & Eng. Fuel	28,844,401	12,707,207	6,619,059	4,342,500	569,214	4,402,542	3,970
24	Steem Expenses	2,656,158	1,170,148	627,936	399,881	52,416	405,410 2,159,712	366 1,947
25 26	Steem from Other Sources Steem Transferred - Credit	14,149,961	8,233,651	3,345,159	2,130,258	279,234		
27	Electric Expenses	973,621 24,682,589	429,009 10,873,714	230,219 5,835,153	146,607 3,715,931	19,217 457,064	148,634 3,767,310	134 3.397
26 29	Mincellaneous Nuclear Power Expenses Rents	24,002,300	10,674,714	5,635,153	3,713,831	407,004	3,767,310	3,347
30	Melitienance	8 457 565	3,725,912	1,999,433	1.273.275	166,901	1,290,880	1,164
31 32	Meint, Sup., & Eng. Structures	2,557,854	1,126,842	604,696	365,061	50,476	390,408	352
33	Reactor Plant Electric Plant	18,443,461 6,486,679	8,125,117 2,858,535	4,360,176 1,533,974	2,776,639 976,662	363,961 126,047	2,815,030 990,369	2,535 893
35	Exicine Paris Miscallaneous Nucleer Plant	2,479,175	1,092,181	586,096	373,237	46,924	878,397	341
36 37	Total Nuclear Production	116,342,758	51,253,859	27,504,320	17,515,247	2,295,895	17,757,425	16,011
38	Other Production:							
39 40	Operation Op., Sup., & Eng.	362.517	159,704	85.702	54,576	7,154	55,331	50
41	Fuel	36,900,079	12,524,946	6,674,338	7,535,046	1,138,301	8,516,007	311,440
42 43	Generation Expenses Miscelleneous Other Power Expenses	319,260 1,263,865	140,656 556,794	75,480 298,792	48,067 190,276	6,301 24,941	48,732 192,907	44 174
44	Rents	652,253	287,345	154,198	98,196	12,871	99,554	90
45 46	Melrianance Maint, Sup., & Eng.	277,620	122,391	65.679	41,525	5.462	42,404	38
47	Structures	0		•	•			
48	Generating and Electric Plant Miscallaneous Other Power Generation	5,787,271 1,420,223	2,549,535 625,668	1,368,155 335,752	671,268 213,813	114,205 28,027	883,313 216,789	796 195
50	Total Other Production	46,983,327	16,967,040	9,258,096	9,053,066	1,337,263	10,055,016	312,627
51 52	Other Power Supply:							
53	Operation				** ********	3,091,646	23,457,539	500 424
54 55	Purchased Power System Control and Load Dispetching	123,875,860 1,689,116	48,685,530 744,127	26,367,621 399,320	21,773,094 254,294	33,333	257,810	500,431 232
58	Cithur Expenses	3,812,965 129,177,941	1,419,963 50,849,619	769,038 27,535,979	635,034 22,862,423	90,171 3,215,150	684,163 24,399,512	14,598 515,259
57 58	Total Other Power Supply	129,177,941	30,049,019	21,535,979	22,002,423	8,215,150	24,300,312	313,230
50 60	Transmission: Operation							
61	Supervision & Eng.	0		-				_ •
62 63	Load Dispetching Station Expenses	2,169,201	883,079	507,390	340,967	40,264	389,517	7,984
64	Overhead Line Expenses	ě	-		•	-		-
65 66	Underground Line Expenses Transmission of Electricity by Others	5,667,241	2,307,128	1,325,604	800,800	105,193	1,017,850	20,858
67	Miscellaneous Transmission Expenses	0		•	-	•		-
68 60	Florits Maintenance	0	•	•	•	•	•	-
69 70	Supervision & Engineering	0	•	-	•	-	-	•
71 72	Structures Stelon Equipment	0	:	:	:	:		:
73	Overheed Lines	0	•	-	-	-	•	•
74 75	Underground Lines Miscellaneous Transmission Expenses	0	:	:	:	:	:	
76	Total Transmission Expense	7,838,442	3,190,205	1,832,994	1,231,776	145,457	1,407,168	28,842
77 78	Distribution:							
79 80	Operation Supervision & Eng.	3,712,414	1,926,931	747.805	412.231	211,850	236,521	75,276
81	Lord Dispetching	3,304,104	1,359,312	705,889	572,203	100,128	539,561	27,011
82	Station Expenses Overhead Line Expenses	1,072,659 14,405,447	509,755 6,845,836	255,173 3,426,891	158,254 2,096,435	31,988 429,593	110,972 1,490,313	8,517 114,378
63 64	Underground Line Expenses	3,647,272	1,828,322	915,222	560,430	114,732	398,019	30,547
85 86	Street Lighting and Signel Systems Mater Expenses	440,319 7,389,398	5,227,630	843,045	12,030	1,070,274	236,409	440,319
67	Customer Installations Expenses	157,238	137,121	19,311	321	424	31	29
68 89	Miscellaneous Distribution Expenses Penis	8,870,503 340,756	3,569,641 177,053	1,383,580 68,621	762,908 37,838	392,068 19,445	622,794 30,889	139,312 6,909
90	Maintenance		,	,	211.399	43,829	150,252	
91 92	Supervision & Engineering Sinustures	1,528,965 64,328	714,812 30,570	15,309	9,371	1,918	5,655	56,346 511
92 93	Station Equipment	4,312,012	2,049,178 15,604,262	1,025,778	826,129 4,763,132	128,591 979,206	446,096 3,396,990	34,237 260,712
94 95	Overhead Lines Underground Lines	32,835,488 3,310,082	1,573,036	7,811,186 787,431	482,176	98,712	342,444	26,282
96	Line Transformers	1,028,358	488,702	244,634	149,800	30,667	106,380	8,165 1,266,959
97 98	Street Lighting and Signal Systems Melers	1,037,057	760,341	231,561	13,586	18,606	12,984	
99	Miscellaneous Distribution Expenses Total Distribution	1,967,552 88,910,911	919,600 43,724,102		272,040 11,162,295	56,402 3,726,434	193,352 8,420,652	72,509 2,588,019
	- Mile Research	,-,-,-,	,,104		,			

### ALLOCATION OF OAM EXPENSES

401	CATION OF CRIM EXPENSES							
101	Customer Accounts:							
	Customer Accounts: Operation							
103								
104	Supervision	1,913,687	1,666,823	235,028	3,908	5,161	413	357
105	Moler Rending Expenses	5,612,089	4,893,999	689,243	11,458	15,135	1,210	1,047
108	Customer Records and Collection Expenses	11,495,940	10,024,988	1,411,862	23,466	31,003	2,479	2,144
107	Uncollectible Accounts	7,363,441	8,421,257	904,333	15,031	19,858	1,588	1,373
108	Miscellaneous Customer Accounts Exp.	130,261	113,593	15,996	268	351	28	24
109	Total Customer Accounts	26,515,418	23,122,658	3,258,464	54,124	71,509	5,718	4,945
110								
111	Customer Service and information:							
112	Operation							
113	Supervision	879,717	767,154	108,042	1,798	2,372	190	164
114	Customer Assistance Expenses	2,548,094	2,220,311	312,696	5,197	6,867	549	475
115	Informational Advertising Expanses	359,151	313,196	44,109	733	969	77	67
116	Misc. Customer Service and Information	1,103	962	135	2	3	٥	0
117	Total Customer Service and Information	3,786,068	3,301,623	464,962	7,728	10.211	818	706
118								
119	Sales:							
120	Operation							
121	Supervision	0						
122	Demonstration & Selling Expenses	2.317	2.021	265	5	6	٥	٥
123	Promotional Advertising Expenses							
124	Miscellaneous Sales Promotion Expenses	ŏ	_					
125	Total Sales	2.317	2.021	265	5	- R	Ō	
126	748 C-545	2,2	2,021	1.00	•	•	•	•
127	Administrative & General:							
126	Countion							
129	Saleries	53,929,268	29,018,471	10,904,783	6,091,382	1.453.287	6.007.550	453,788
130	Office Supplies and Expenses	12,121,279	6.522.265	2.450.987	1.369.114	326.644	1.350.274	101,994
131	Administrative Expenses Transferred - Credit	(1,854,686)	(997,986)	(375,023)	(209,457)	(49,980)	(206,604)	(15,606)
137	Administrative expenses i renserred - Credit Outskin Senices Employed	(1,054,006) 10.410.328	(M97,966) 4.403.881	(3/5,023)				
					1,658,038	255,116	1,661,672	160,216
133	Properly Insurance	10,755,689	4,540,970	2,346,757	1,713,043	263,581	1,716,798	165,531
134	triuries and Demages	7,362,031	3,961,390	1,488,641	831,551	198,392	820,108	61,948
135	Employee Pansions and Benefits	95,269,045	51,262,739	19,263,904	10,760,764	2,567,311	10,612,668	801,641
136	Franchise Requirements_	0	•		•		•	-
137	Regulatory Commission Expenses	3,310,395	1,533,264	727,900	475,237	79,096	473,997	20,902
138	Duplicate Charges - Credit	0		•	•	-	•	•
139	Institutional or Goodwill Advertising Expense	1,219,394	564,782	268,124	175,055	29,135	174,598	7,699
140	Misc. General Expenses	6,228,545	2,884,853	1,369,552	894,163	148,820	891,830	39,327
141	Rents	(6,364,791)	(2,957,221)	(1,403,908)	(916,594)	(152,553)	(914,202)	(40,313)
142	Maintenance							
143	Maintenance of General Plant	13,210,507	5,568,441	2.882,367	2,104,018	323,740	2,108,630	203,310
144	Total A&G	205,577,023	106,334,879	42,195,487	24,946,283	5.442,592	24,697,346	1,960,436
145								
146	Total O&M Expenses:							
147	•							
148	Fuel	479,290,278	165,601,442	90,735,320	96,324,142	14,464,653	108,358,951	3,805,768
149	Total Operations Expenses	522,329,711	258,194,571	109,422,297	69.618.529	13.316.455	70.615.828	3,162,031
150	Total Maintenance Expenses	148,279,631	66,363,527	34,538,994	21,856,519	3,412,301	20,149,191	1,961,099
151				_ ,_ ,_ ,_ ,		.,		.,
152	TOTAL OBM EXPENSES	1,179,871,549	501,363,153	241.780.067	192,311,572	31,764,903	203,698,809	8.933.046
		,						-,,

### ALLOCATION OF PAYROLL

#### Customer

		Allocation	Altocation	Total		Small	Medium	Public	High LF/	Lighting
,	Steam Production:	Factor	Basis	Company	Residential	General Service	General Service	Schools	LTMACE	Service
ż	Operation									
3	Op., Sup., & Eng.	99.0 -		0						
4	Fuel	99.0 -		0	-	-				
5		99.0 -		0		•		•	•	•
6	Steam from Other Sources	99.0 -		0	•	•	•	-	-	-
7	Steam Transferred - Credit	99.0 -		0		-	•	-	-	-
	Electric Expenses	99.0 -		0	-	•	•	-	•	-
10	Miscellaneoue Steam Power Expenses Rents	99.0 - 99.0 -		0	•	•	•	•	•	•
11	Meintanence	<b>99.0</b> •		•	•				-	
12	Maint Sup., & Eng.	99.0		0						
13	Structures	P9.0		ō						-
14	Boiler Plant	99.0 -		0						
15	Electric Plant	99.0 -		0						-
16	Miscellaneous Steam Plant	99.0 -		0		•	•	-	•	•
17	Total Steam Production			0	•					
16	Nuclear Production:									
20	Operation									
21	Op., Sup., & Eng.	99.0 .		0						
22	Fuel	99.0 -		ŏ					_	
23	Steam Expenses	99.0 -		ō						-
24	Steam from Other Sources	99.0 -		ō	-		-			
25	Steam Transferred - Credit	99.0 -		0			•		-	
28	Electric Expenses	99.0 -		0		-	-	-	•	•
27	Miscellaneous Nuclear Power Expenses	99.0 -		٥				•	•	-
28	Rents	99.0 -		0	-	•	•	•	-	-
29	Maintenance	99.0 -		0	_					
30	Maint Sup., & Eng.	99.0 -		ů	:	:	:	•	•	:
31	Structures Reactor Plant	99.0 -		ŏ	- :					:
33	Electric Plant	99.0 -		ō						
34	Miscellaneous Nuclear Plant	99.0 -		ō						
35				0						
36										
37	Other Production:									
38	Operation									
39	Op., Sup., & Eng.	99.0 -		0	•	-	•	•	-	•
40	Fuel	99.0 - 99.0 -		0		•	•	•	-	:
41	Generation Expenses Miscellaneous Other Power Expenses	99.0 -		ů	:		•			:
43	Rents	99.0 -		ö						
44	Maintenance	****		-						
45	Maint Sup., & Eng	99.0 -		0						-
46	Structures	99.0 -		0			•		-	-
47	Generaling and Electric Plant	99.0 -		0	-	-		-	•	-
48	Miscellansous Other Power Generation	99.0 -		٥	-	•				
49	Total Other Production			0	•	•	•	•	•	-
50										
51 52	Other Power Supply: Operation									
53	Purchased Power	99.0 -		٥						
54	System Control and Load Dispatching	99.0 -		ā					-	
55	Other Expenses	99.0 -		0					-	-
55	Total Other Power Supply			0	-		•	•	-	-
57										
58										
50	Operation	99.0 -			_	_	_	_	_	
81	Supervision & Eng. Load Dispatching	99.0 -		ŏ		- :	:	- :		
82	Station Expenses	99.0 -		ŏ						
63	Overhead Line Expenses	P9.0 -		ŏ					-	
64	Underground Line Expenses	99.0 -		ō						-
65	Transmission of Electricity by Others	99.0 -		0	-	•		•		-
88	Mecelaneous Transmission Expenses	99.0 -		0						•
67	Rents	99.0 -		0	-		•	•	•	
68	Maintenance			_						
80	Supervision & Engineering	99.0 -		0	•	-	•	•	-	-
70 71	Structures Station Equipment	99 0 - 99 0 -		0		:		•	•	
72	Overteed Lines	99.0 -		ŏ	:				:	:
73	Underground Lines	99.0 -		č	:	:	:	:	:	:
74	Miscellaneous Transmission Expenses	99.0 -		ō						-
	Total Transmission Expense			ō			-			
	·									

# ALLOCATION OF PAYROLL

76 77	Distribution:								
78	Operation								
79	Supervision & Eng.	38.0 Distribution Operations - Customer	885,357	594,685	95,593	1,370	118.687	26,210	48,813
80	Load Dispatching	99.0 -	0	-		,,370	110.007	20,210	
81	Station Expenses	99.0 -	ŏ			-			
82	Overhead Line Expenses	1.2 Distribution Gustomers	2,760,231	2,407,090	339,001	5,634	7,444	547	515
83	Underground Line Expenses	1.2 Distribution Customers	1,332,733	1,162,225	163,681	2,720	3,594	264	249
84 84	Street Lighting and Signal Systems Mater Expenses	80.0 Lighting Service Direct 8.5 Mater Reading	281,115		:_				281,115
85	Meter Expenses Customer Installations Expenses	1.2 Distribution Customers	6,816,68 <del>0</del> 141,887	4,822,595 123,734	777,726 17,426	11,108 290	987,349 383	218,092 28	. 20
86	Miscellaneous Distribution Expenses	38.0 Distribution Operations - Customer	1.033.601	123,734 694,393	111.620	1,800	383 138,587	28 30,604	56,997
87	Rents	38.0 Distribution Operations - Customer	1,000,001	994,393	111,020	1,000	130,507	30,604	50,007
88	Maintenance		•						-
89	Supervision & Engineering	41.0 Distribution Maintenance - Customer	62,146	26,875	6,185	480	658	458	45,489
90	Structures	1.2 Distribution Customers			•		-		
91	Station Equipment	1.2 Distribution Customers	0	-		•	•	-	•
92	Overhead Lines	14.0 Overhead Lines & Trensformers - Customer	0	•	•	•	•	•	•
93	Underground Lines Line Transformers	1.2 Distribution Customers 1.2 Distribution Customers	1,419,693	1,238,059	174,361	2,598	3,829	281	265
95	Street Lighting and Signal Systems	80.0 Lighting Service Direct	218,209 328,795	188,547	26,554	441	583	49	40
96	Meters	8.0 Meters	869,791	637,708	194,213	11,395	15,608	10.873	328,795
97	Miscellaneous Distribution Expenses	41.0 Distribution Maintenance - Customer	84,478	27,636	8,417	494	678	471	46,781
98	Total Distribution		18,253,104	11,923,546	1,916,777	38,429	1,277,398	287,871	809.086
99									
100	Customer Accounts:								
101	Operation								
102	Supervision	1.0 Gustomers	1,966,425	1,714,813	241,504	4.014	5,303	424	367
103	Meter Reading Expenses Customer Records and Collection Expenses	1.0 Customers 1.0 Customers	5,083,424	4,415,538	621,859	10,338	13,655	1,092	944
104	Uncollectible Accounts	1.0 Customers 1.0 Customers	8,503,810	7,415,712	1,044,387	17,358	22,934	1,834	1,588
108	Miscellaneous Customer Accounts Exp.	1.0 Customers	150	131	18	- 0	٠,		- 0
107	Total Customer Accounts	1.0 Odelonete	15.533.810	13.546.163	1 907.769	31,708	41,893	3,350	2.697
108			70,000,010		.,,	5.,.55	***,555	0,000	2,00
109	Customer Service and Information:								
110	Operation								
111	Supervision	1.0 Customers	850,383	741,573	104,439	1,738	2,293	183	159
112	Customer Assistance Expenses	1.0 Customers	2,208,316	1,925,763	271,212	4,508	5,956	478	412
113	Informational Advertising Expenses	1.0 Customers	55,201	45,138	8,779	t13	149	12	10
114	Map. Customer Senice and Information Total Customer Senice and Information	1.0 Customers	D		-			<u>:</u>	
118	TOTAL CUBILITIES SERVES IN A STOCKHILLION		3,113,901	2,715,464	382,431	6,356	6,396	671	561
117	Sales:								
118	Operation								
119	Supervision	1.0 Customers	0						
120	Demonstration & Selling Expenses	1.0 Cuttomers	0			-		-	
121	Promotional Advertising Expenses	1.0 Customers	0			•			
122	Miscellaneous Sales Promotion Expenses	1.0 Customers	0	•	•	•	•	-	•
123	Total Sales		0	•	•	•	•	•	
125	Administrative & General:								
120	Operation								
127	Balaries	31.0 Payroll - Customer	11,164,265	9.016.038	1,345,751	24.469	424.708	93.372	259.927
128	Office Supplies and Expenses	31.0 Payroll - Customer	1.751	1,414	211	4	67	15	41
129	Administrative Expenses Transferred - Cred	31.0 Payroll - Customer	0			-	-	•	•
130	Outside Services Employed	25.0 Total Plant - Customer	1,168	869	183	6	7	4	299
131	Property Insurance	25.0 Total Plant - Customer	0			•	-	-	
132	Injuries and Damages	31.0 Payroli - Customer	. 0		•	•	-	-	
133	Employee Pensions and Benefits Franchise Requirements	31.0 Payroli - Customer 99.0 -	66,073	54,974	8,206	149	2,590	569	1,585
135	Regulatory Commission Expenses	48.0 D&M Lees A&G and Fuel - Customer	0	•	:	:	-	- 1	:
136	Duplicate Charges - Gredit	99.0 -			:	:	:	:	
137	Institutional or Goodwill Advertising Expense	48.0 D&M Less A&G and Fusi - Customer	ŏ			- :			
138	Misc. General Expenses	48.0 O&M Less A&G and Fuel - Customer	17,188	13,595	2,025	37	612	134	786
139	Rents	48.0 O&M Less A&G and Fuel - Customer	0				•		•
140	Maintenance								
141	Maintenance of General Plant	35.0 General Plant - Customer	36,638	20,988	5,726	192	235	129	9,356
142	Total A&G		11,289,082	9,107,879	1,362,101	24.857	429,218	94,223	272,004
143	Total Describ								
144	Total Payroli:								
148	Funi		٥	D	0	D	0	0	0
147	Total Operations Expenses		43.152.149	35,153,070	5.151.621	85.450	1.734.319	373.860	653.629
148	Total Maintenance Expenses		3,037,749	2,139,813	417,456	15,900	21,586	12,255	430,739
149				_,,					
150	PAYROLL EXPENSES - CUSTOMER		48,189,898	37,292,863	5,569,077	101,350	1,755,905	386,115	1,084,568

ALLOCATION OF PAYROLL

Demand

1 Steam Production	603,583 725 2,332,513 2,103  250,669 25 65 0 1,120,013 1,010 166,006 158
3 Cp., Sup., à Eng. 3.0 Demand - 4CP 5.84.866 2.319.406 1.244.602 702.623 103.677   8 Steem Expenses 3.0 Demand - 4CP 15.22.114 6.732.412 8.512.60 2.300.702 501.767   8 Steem Expenses 3.0 Demand - 4CP 15.22.114 6.732.412 8.512.60 2.300.702 501.767   9 Steem Expenses 3.0 Demand - 4CP 1.00.217 83.6967 450.214 226.704 377.861   9 More Renous Steem Power Expenses 3.0 Demand - 4CP 1.00.237 83.6967 450.214 226.704 377.861   9 More Renous Steem Power Expenses 3.0 Demand - 4CP 1.00.237 83.697 450.214 226.704 377.861   10 More Renous Steem Power Expenses 3.0 Demand - 4CP 1.00.237 83.697 450.214 226.704 377.861   10 More Renous Steem Power Expenses 3.0 Demand - 4CP 7.350.018 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00.237 1.00	2,332,513 2,103 290,669 262 277,407 250 66 0
Four Four Sources 90.0 - 15.282.114 6.732.412 3.812.609 2.300.702 301.876 5 Steam Expenses 3.0 Demand -4CP 0 0	2,332,513 2,103 290,669 262 277,407 250 66 0
\$ Steam Exponess 3.0 Demand -4CP 15.282.114 6.732.412 3.512.609 2.200.722 301.786 6 Steam Inton Chrer Sources 90.0 - 0	290,669 262 277,407 250 68 0
Steen Front Charle Sources   50	250,669 262 277,407 250 86 0
7 Steam Transferred-Crodid 3.0 Demand -4CP 0 1.00-1.007 835.007 450.214 226.704 37.561 0 Macel Parente Expenses 3.0 Demand -4CP 1.100-1.007 835.007 450.214 226.704 37.561 850.007 9 0 108 108 108 108 108 108 108 108 108 1	290,669 262 277,407 250 68 0 1,120,013 1,010
Miscrafureous Steam Power Expanses   3.0 Demand -4CP   117.510   800.869   409.873   271.544   35.871	277,407 250 68 0 1,120,013 1,010
Marit Sup. & Eng.   3.0 Demand - 4CP   7.355 CB   3.23.732   1734.779   1104.755   144.800   127.877   1104.755   144.800   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877   127.877	56 0 1,120,013 1.010
Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances   Millerances	1,120,013 1,010
Mem Sup. 4 Erg.   30 Demand - 4CP	
Structures   3.0 Demand -4CP   1.18 078   337,054   268,199   183,500   24,057	100 000 100
Silectic Plant	
Macellareous Water Power Expenses   3.0 Demand - 4CP   133.83.11   22,497,705   120,568,225   22,497,705   120,568,225   27,678,0005   10,006,432   18	1,870,576 1,667
7 Total Steem Production	807,425 548 295,846 267
18	7,784,167 7,019
19 Nuclear Production:   10 Openation	7,704,107
21   Op., Sp., a Eng.   3.0 Demand -4CP   221470   67.567   52.373   33.542   4.370     22   Full   3.0 Demand -4CP   0   0   -   -   -   -   -     23   Shaen Expenses   3.0 Demand -4CP   0   0   -   -   -   -     24   Shaen Expenses   3.0 Demand -4CP   0   0   -   -   -     25   Shaen Expenses   3.0 Demand -4CP   0   -   -   -     26   Electric Expenses   3.0 Demand -4CP   0   -   -   -     27   Macollaneous Nucleire Power Expenses   3.0 Demand -4CP   0   -   -   -     28   Rarits   3.0 Demand -4CP   0   -   -   -     29   Ment Sup. a Eng   3.0 Demand -4CP   0   -   -   -     20   Ment Sup. a Eng   3.0 Demand -4CP   0   -   -     21   Electric Plant   3.0 Demand -4CP   0   -     22   React Plant   3.0 Demand -4CP   0   -     23   Electric Plant   3.0 Demand -4CP   0   -     34   Macollaneous Nucleire Plant   3.0 Demand -4CP   0   -     35   Total Nucleir Plant   3.0 Demand -4CP   0   -     36   Macollaneous Nucleire Plant   3.0 Demand -4CP   0   -     37   Macollaneous Nucleire Plant   3.0 Demand -4CP   0   -     38   Total Nucleir Plant   3.0 Demand -4CP   0   -     39   Op. Sup. & Eng   3.0 Demand -4CP   0   570.566   187,210   89,750   57,142   7,460     30   Op. Sup. & Eng   3.0 Demand -4CP   379,556   187,210   89,750   57,142   7,460     38   Op. Sup. & Eng   3.0 Demand -4CP   379,556   187,210   89,750   57,142   7,460     39   Op. Sup. & Eng   3.0 Demand -4CP   379,556   187,210   89,750   57,142   7,460     30   Op. Sup. & Eng   3.0 Demand -4CP   379,556   187,210   89,750   57,142   7,460     30   Op. Sup. & Eng   3.0 Demand -4CP   379,556   187,210   89,750   57,142   7,460     30   Op. Sup. & Eng   3.0 Demand -4CP   379,556   187,210   89,750   57,142   7,460     31   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   Opense   O	
Full	
Steam Expenses   3.0 Demand -4CP   0   -   -   -   -   -   -   -   -   -	33,603 30
Steam from Other Bourbes   3.0 Demand - 4CP   0   -   -   -   -   -   -   -   -   -	•
Search Transferred-Crodit   3.0 Demand -4CP   0   -   -   -   -   -   -   -   -   -	1 1
Electric Expanses	
Macellaneous Nuclear Power Expanses   3.0 Demand - 4CP   0	
28         Rards         3.0 Demand - 4CP         0         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	
Maint Sup. 4 Eng   3.0 Demand - 4CP   811,971   387,777   191,895   122,241   10,023	
Structures   3.0 Demand -4CP   0	
Peector Plant   3.0 Demand -4CP   0	123,931 112
33 Electric Pfart 3.0 Demand - 4CP 137.872 60.738 32,564 20,756 2.721  34 Macaginerous Nuclear Pfart 3.0 Demand - 4CP 1,171.513 516.012 279,907 176.540 23.115  35 Total Nuclear Pfart 3.0 Demand - 4CP 2,171.513 516.012 279,907 176.540 23.115  36 Openium 50	1
44 Miscellaneous Nuclear Pfent 3.0 Demand - 4CP 0 1,711,313 516,012 276,907 176,340 23.115 50 5 Total Nuclear Production 1,711,313 516,012 276,907 176,340 23.115 50 50 50 50 50 50 50 50 50 50 50 50 50	21,043 19
95 Total Nuclear Production     1,171,313     \$18,012     278,907     176,340     23,115       37 Other Production:       38 Operation       39 Op. Sup. & Eng.     3.0 Demand-4CP     \$79,556     187,210     89,730     \$7,142     7,400	
58 7 Cher Productor: 58 Operation 99 Op. Sup. & Eng. 3.0 Demand -4CP 379 556 167,210 89,730 57,142 7,460	178,778 161
38 Operation 50 Op. Stup. 4 Erg. 3.0 Demand - 4CP 379.556 167.210 89.730 57.142 7.490	
39 Op. Sup. & Eng. 3.0 Demand - 4CP 379.556 167,210 59,730 57,142 7,490	
	57,932 52
	57,85E 3E
41 Generation Expenses 3.0 Demand - 4CP 305,907 134,765 72,319 46,054 6,037	45,691 42
42 Miscelaneous Other Power Expenses 3.0 Demand - 4CP 532,426 234,556 125,670 80,156 10,507	81,264 73
43 Rents 3.0 Demand - 4CP 0	
44 Maintenance	
45 Meint Sup., & Eng. 3.0 Demand - 4CP 284.034 125.129 67,148 42.761 5.605	43,352 39
46 Structures 5.0 Demand -4CP 0 47 Generating and Electric Plant 5.0 Demand -4CP 624,498 275,117 147,836 94,017 12,324	95.317 80
4/ General gard electric triam 3.0 Demission study and acquised a 10,111 117,000 en (11) 14,442 48 Macalitaneous Other Power Generation 3.0 Demission study 7 731,861 322,415 173,018 110,181 14,442	111,704 101
49 Total Other Production 2.356/281 1,259,193 675,720 430,310 56,405	438,260 393
60	
51 Other Power Supply:	
52 Operation	
53 Purchased Power 5.0 Demand - 4CP 0	141.702 128
55 Other Economies 3.0 Demand -4CP 956,463 421,371 226,120 143,997 18,875	145,988 132
56 Total Other Power Supply 1.884,882 830,370 445,601 283,767 37,198	287,690 259
57	
58 Transmission:	
59 Operation	
62 Supervision & Errg 9 0 12 CP Demand 642.319 261.487 150.243 100.063 11.922 101 Capt Disasterline 9 1 12 CP Demand 10.41.559 424.009 243.823 103.715 103.333	115,339 2,364 187,026 3,633
61 Load Dispatiching 9.0 12 CP Demand 1,041,539 424,009 243,623 163,715 19,333 (2) Stand Expenses 9.0 12 CP Demand 331,175 194,521 77,464 52,056 6,147	59.468 1,219
55 Overhead Line Expenses 9.0 12 CP Demand 308,025 125,366 72,049 48,417 5,717	55,311 1,134
64 Underground Line Expenses 9.0 12 CP Demand 269,918 109,476 62,902 42,270 4,992	48,289 990
66 Transmission of Electricity by Others 99.0	
66 Miscellaneous Transmission Expenses 9 0 12 CP Demand 520,319 333,951 191,678 128,942 15.226	147,302 3,019
67 Renta 99.0 - 0	
68 Maintenance (9 Supervision & Engineering 9,0 12 CP Demand 1,054,672 429,356 246,665 185,779 19,576	189,384 3,662
50 Superinstant a Engineering 5 to 12 CF Demand 193,683 78,948 45,304 30,444 3,595	34,779 713
71 Station Equipment 9.0 12 CP Demand 2,232,851 908,991 522,278 350,972 41,445	400,947 5,216
72 Overhead Lines 9.0 12 CP Demand 822,464 334,824 192,380 129,280 15,266	147,688 3,027
73 Underground Lines 9.0 12 CP Demand 268,668 109,456 62,890 42,262 4,991	
74 Miscolareoux Transhiston Expenses 9.0 12 CP Demand 152 62 36 24 3 75 Total Transhiston Expenses 9.0 12 CP Demand 152 62 36 24 16.214	48,280 990
75 Total Transmission Expense 7,984,994 3,250,676 1,867,739 1,255,125 148,214	48,290 990 27 1 1,433,841 29,389

	CATION OF PAYROLL
ALL	CAHON OF PATHOLL
76	
77	Distribution:

77									
78 79	Operation Supervision & Eng.	39.0 Distribution Operations - Demand	2,336,345	1.110.291	555.790			241.708	18.550
80	Load Dispatching	2.0 Demand - NCP	2,336,345	977.394	555,7MU 489,264	340,334 299,508	69,673 61,334	241,705	18,550
81	Station Expenses	2.0 Demand - NCP	496,237	235.825	118,049	72,287	14,799	51,338	3,940
82	Overhead Line Expenses	18.0 Overhead Lines & Transformers - Demand	1,061,216	504,317	252,451	154,587	31,847	109,788	8,426
83	Underground Line Expenses	2.0 Demand - NCP	259,541	123,340	61,742	37,807	7,740	26,651	2,061
84	Street Lighting and Signal Systems	60.0 Lighting Service Direct	o o	•	•	•	•	-	
84	Meter Expenses	2.0 Demand - NCP	e e	-	-		•	•	-
85 86	Customer Installations Expenses Miscellaneous Distribution Expenses	2.0 Demand - NCP 39.0 Distribution Operations - Demand	2,728,067	4 000 117					
87	Rents	39.0 Distribution Operations - Demand	2,728,067	1,296,447	648,978	397,398	81,355	282,232	21,661
88	Maintenance	or o visitoria, operatoris - parieto	•	•	•	•	•	-	-
89	Supervision & Engineering	42.0 Distribution Maintenance - Demand	1,468,651	607,941	349,375	213,938	43,797	151,939	11,661
90	Structures	2.0 Demand - NCP	2,889	1,373	687	421	86	299	23
91	Station Equipment	2.0 Demand - NCP	2,163,034	1,027,929	514,561	315,068	64,505	223,776	17,174
92	Overhead Lines	15.0 Overhead Lines & Transformers - Demand	8,934,791	3,295,590	1,649,707	1,010,188	206,806	717,438	55,082
93 94	Underground Lines	2.0 Demand - NCP 2.0 Demand - NCP	276,475	131,388	65,770	40,274	8,245	28,603	2,195
95	Line Transformers Street Lighting and Signal Systems	80.0 Lighting Service Direct	202,557	98,260	48,188	29,508	6,041	20,965	1,608
96	Meters	2.0 Demand - NCP	ž	•	:	•	:	•	:
97	Miscelleneous Distribution Expenses	42.0 Distribution Maintenance - Demand	1,510,356	717,760	359,298	220,013	45,041	158,254	11,992
98	Total Distribution		21,496,853	10,215,854	5,113,855	3,131,438	641,070	2,223,953	170,684
99									
100	Customer Accounts:								
101	Operation Supervision	3.0 Demand - 4CP	0						
103	Supervision Meter Reading Expenses	3.0 Demand - 4CP	0	:	-	:	•	•	•
104	Customer Records and Collection Expenses	3.0 Demand - 4CP			:		:		
105	Uncollectible Accounts	3.0 Demand - 4CP	ŏ						
106	Miscellaneous Customer Accounts Exp.	3.0 Demand - 4CP	0						
107	Total Customer Accounts		0	•			-		-
106									
109	Customer Service and Information: Operation								
111	Supervision	3.0 Demand - 4CP	0					_	
112	Customer Assistance Expenses	3.0 Demand - 4CP	ŏ				:		:
113	Informational Advertising Expenses	3.0 Demand - 4CP	ō						
114	Misc. Customer Service and Information	3.0 Demand - 4CP	0	-		-	-		-
115	Total Customer Service and Information		٥		•				
116									
117	Sales:								
118	Operation Supervision	S.D. Damand - 4CP	0						
120	Demonstration & Selling Expenses	3.0 Demand - 4CP	ŏ		- 1				
121	Promotional Advertising Expenses	3.0 Demand - 4CP	ŏ						
122	Miscellaneous Sales Promotion Expenses	3.0 Damand - 4CP	ō						
123	Total Sales		0		-		-	-	
124									
125 126	Administrative & General: Operation								
127	Selecies	32.0 Payroll - Demand	27.636.977	12.328.326	6,537,388	4,144,112	811,759	3,946,887	86,506
128	Office Supplies and Expenses	32.0 Payroll - Demand	4,334	12,325,320	1,025	850	98	619	10
129	Administrative Expenses Transferred - Cred	32.0 Payroll - Demand	-,55	.,500	,,,,,,	•			
130	Outside Services Employed	26.0 Total Plant - Demand	17,511	7,900	4,148	2,610	400	2,409	44
131	Property Insurance	26.0 Total Plant - Demand	•	-	-	•		•	
132	Injuries and Damages Employee Pensions and Benefits	32.0 Payroll - Demand		:		:			
133	Franchise Requirements	32.0 Payroll - Demand	188,514	75,171	39,861	25,268	3,730	24,078	408
135	Regulatory Commission Expenses	49.0 O&M Lese A&G and Fuel - Demand	š		- :		:	:	
138	Duplicate Charges - Credit	99.0 -	ŏ						
137	Institutional or Goodwill Advertising Expense	49.0 O&M Less A&G and Fuel - Demand	ō						-
138	Misc. General Expenses	49 0 O&M Lose A&G and Fuel - Demand	153,483	68,454	38,317	22,994	3,297	22,179	241
139	Rents	49.0 O&M Less A&G and Fuel - Demand	0	•	•	-	•	•	-
140	Maintenance	MA Accord Total December							
141 142	Maintenance of General Plant Total A&G	38.0 General Plant - Demand	549,102 28,529,921	247,731 12,729,516	130,061 6,748,800	81,547 4,277,481	12,531 531,513	75,546 4.073.717	1,387 88,594
143	I UM AGG		20,029,921	12,729,510	0,740,800	9,617,481	631,813	4,073,717	60,544
144	Total Payroli:								
145	• ***								
146	Fuel		0			. 0	6	0	0
147	Total Operations Expenses		65,818,464	29,348,740	15,588,550	9,871,079	1,452,130	0.425,723	154,242
149	Total Maintenance Expenses		46,863,701	20,933,911	11,088.348	7,023,521	1,047,827	8,650,148	121,949
150	PAYROLL EXPENSES - DEMAND		114,928,389	51,269,325	27.185.450	17,232,465	2,544,245	18,418,406	278,499
							_,	,-, - ,-,	

# ALLOCATION OF PAYROLL

### Energy

		Allocation	Allocation	Total		Small	Medium	Public	High LF/	Lighting
		Fector	Bacia	Company	<b>Annidontial</b>	Cameral Barvice	General Service	Schools	LTMICS	Bervice
1										
2		40 Formul	MWh) @ Generation	٥						
-	Fuel		MWh) @ Generation	3,403,909	1,155,384	634,135	695,083	105,004	785.573	28,729
5	Steam Expenses	4.0 Energy (	MWh) @ Generation	0,	.,			100,00-	,,,,,,,	22,723
8	Steam from Other Sources	4.0 Energy (	MWh) @ Generation						-	-
7		4.0 Energy (	MWh) @ Generation	0	-		•		-	-
			MWh) @ Generation	0	•		-	-	-	
			MWh) & Generation	0	•	•	•	:	•	•
10		4.0 EN 49 (	MAYN) @ Generation	0	•	•	•	•	•	
12		4.0 Energy (	MAVh) @ Generation	0					_	
13		4.0 Energy (	MWh) & Generation	ŏ			-			
14		4.0 Energy (	MWh) @ Generation	0						
15		4.0 Energy (	MWh) @ Generation				•	•	-	
18		4.0 Energy (	MWh) @ Generation	0					<b>:</b>	
17				3,403,909	1,155,384	634,135	695,083	105,004	785,573	28,729
18										
20										
21		4.0 Energy (	MWh) @ Generation	0						
22		4.0 Energy (	MWh) @ Generation	ō						
23		4.0 Energy (	MWh) @ Generation	0				•	-	-
24		4.0 Energy (	MMh) @ Generation	0			•			•
25			MWh) @ Generation	0	•	•			•	
26 27	Electric Expenses Miscellaneous Nuclear Power Expenses	4.0 Energy (	MWh) @ Generation	0	•	•	•	•	•	•
26		99.0 -	MWh) @ Generation		•	-	•	:	•	-
29				•	•	•	-	•	•	•
30		4.0 Energy (	MWh) & Generation	٥						
31		4.0 Energy (	MAVh) @ Generation	ă						_
32	Reactor Plant		MWh) @ Generation	ō						
33			MWh) @ Generation	0				-		
34		4.0 Energy (I	MWh) @ Generation	0		•	•	•	•	•
35				0				-	•	-
36 37	Other Production:									
38										
39		99.0 -		0						
40	Fuel	4.0 Energy (	MWh) & Generation	81,387	20,837	11,438	12,535	1,894	14,167	518
41		99.0 -	•	0			-			
42		99.0 -		0		-	•	•		
43		99.D -		0		•		-		•
44	Maintanance	99.0 -		_						
45 48		99.0 -		0	•	:		•	•	•
47		99.0 -		š					- :	
48		99.0 -		ŏ						
49	Total Other Production			61,387	20,837	11,438	12,535	1,894	14,167	518
50										
51										
52				_						
53 54	Purchased Power System Control and Load Dispatching	4.0 Energy (	MWh) & Generation MWh) & Generation	0 823,298	279,451	153,377	168,118	25,397	190,005	6,949
55	Other Expenses	A.O. Energy (	WWh) @ Generation	848,202	287,904	158,017	173,204	26,165	195,753	7,159
56		4.0 2.49)	, • • • • • • • • •	1,671,499	587,355	311,394	341,322	51,563	385,758	14,108
67				.,	***	,			444,144	
58	Transmission:									
50	Operation									
60	Supervision & Eng.	99.0 -		0	•	•	•		-	•
61	Load Dispatching	99.0 -		0	•	•	-	-		•
52 53	Station Expenses Overhead Line Expenses	99.0 -		0	•	-	•	-		-
64	Underground Line Expenses	99.0		o o	:	•	:	:	:	
65	Transmission of Electricity by Others	99.0 -		ŏ			:	:	- :	
86	Miscellaneous Transmission Expenses	99.0 -		ŏ	-				-	
67	Rents	99.0 -		ō						
66	Maintenance									
60	Supervision & Engineering	99.0 -		0	-	•	•	-	-	•
70	Structures	99.0 -		0	-	-		•		
71	Station Equipment	99.0 - 99.0 -		0	•	-	•	-	•	•
72 73	Overhead Lines Underground Lines	99.0 - 99.0 -		0	•	•		-	•	•
74	Miscellansous Transmission Expenses	99.0 -		ŭ		:		:	:	- :
	Total Transmission Expense	-2.0		ŏ						

1201	I EACH ENDING SIGNAL
ALLC	CATION OF PAYROLL
76	
77	Distributions

77	Distribution:								
78	Operation								
79	Supervision & Eng.	40.0 Distribution Operations - Energy	172.143	58.430	32,070	35,182	5,310	39.728	1,453
80	Load Dispatching	4.0 Energy (MWh) @ Generation	1,823,861	619,071	339,778	372,435	56,263	420,921	15,394
81	Station Expenses	4 0 Energy (MWh) @ Generation	0					720,021	10.04
82	Overhead Line Expenses	16.0 Overhead Lines & Transformers - Energy	ò						
83	Underground Line Expenses	4.0 Energy (MWh) @ Generation	٥						
84	Street Lighting and Signal Systems	50.0 Lighting Service Direct	ō	-	-		-		
84	Meter Expenses	4.0 Energy (MWh) @ Generation	0	-					-
85	Customer Installations Expenses	4.0 Energy (MWh) @ Generation	0		-				
86	Miscellaneous Distribution Expenses	4.0 Energy (MWh) @ Generation	201,005	68,227	37,446	41,048	6,201	48,389	1,898
87	Rents	40.0 Distribution Operations - Energy	0			-			-
88									
89	Bupervision & Engineering	43.0 Distribution Maintenance - Energy	٥	•	•				
80		4.0 Energy (MAVh) @ Generation	٥	•	•	•		•	-
91	Station Equipment	4.0 Energy (MWh) © Generation	ō	•	-	-	•	•	
92	Overhead Lines	16.0 Overhead Lines & Transformers - Energy	0	-	•	•	•	•	•
93	Underground Lines Line Transformers	4.0 Energy (MWh) @ Generation	0	•	•	•	•	•	
94 95		4.0 Energy (MWh) © Generation	0	•	•	•	•	-	-
96	Street Lighting and Signal Systems Meters	60.0 Lighting Service Direct	0	•	•	•	•	•	•
97	Miscellaneous Distribution Expenses	4.0 Energy (MWh) & Generation	0	•		•	•		-
97	Total Distribution	43.0 Distribution Maintenance - Energy	0				<u>-</u> -		
99	TONG DISCIDLEON		2,197,009	745,728	409,294	448,632	87,774	507,038	18,543
100	Customer Accounts:								
101	Operation								
102	Supervision	4.0 Energy (MWh) @ Generation	a						
103	Meter Reading Expenses	4.0 Energy (MWh) @ Generation	ŏ				:	:	
104	Customer Records and Collection Expenses	4.0 Energy (MWh) @ Generation	ő	•	:	•	•	•	•
105	Uncollectible Accounts	4.0 Energy (MWh) @ Generation	ŏ		:			:	:
108	Macellaneous Customer Accounts Exp.	4.0 Energy (MWh) @ Generation	ŏ						:
107	Total Customer Accounts		ŏ						- :
108			•					-	-
109	Customer Service and Information:								
110	Operation								
111	Supervision	4.0 Energy (MWh) @ Generation	0					_	
112	Customer Assistance Expenses	4.0 Energy (MWh) @ Generation	0						
113	Informational Advertising Expenses	4.0 Energy (MWh) @ Generation	a						
114	Mec. Customer Service and Information	4.0 Energy (MWh) @ Generation	٥				-		
115	Total Customer Service and Information		ō						
116									
117	Sales:								
118	Operation								
110	Bupervision	4.0 Energy (MWh) @ Generation	0	-	•	•			-
120	Demonstration & Selling Expenses	4.0 Energy (MWh) @ Generation	0				-		
121	Promotional Advantising Expenses	4.0 Energy (MWh) @ Generation	0	•	•	•	•	•	
122	Miscellaneous Sales Promotion Expenses	4.0 Energy (MWh) @ Generation	٥	•	•	•	•		-
123	Total Sales		٥	•	•		•	•	-
124	Administrative & General:								
	Administrative a General: Operation								
126	Salaries	33.0 Payroll - Energy							
128	Office Supplies and Expenses	33.0 Payroll - Energy 33.0 Payroll - Energy	2,345,976	796,292	437,048	479,052	72,369	541,418	19,800
129	Administrative Expenses Transferred - Cred	33.0 Payroll - Energy	365	125	59	75	11	85	3
130	Outside Services Employed	27.0 Total Plant - Energy	7986	2,711			:		
131	Property ineurance	27.0 Total Plant - Energy	7,000	2,711	1,488	1,631	248	1,843	67
132	Injuriee and Damages	33.0 Payroll - Energy	0	•	•	•	•	•	
133	Employee Pensions and Benefits	33.0 Payroli - Energy	14.304	4,655	2.668	2,921	441	3,301	121
134	Franchise Requirements	99.0 -	14,354	4,630	2,000	2,021	***	3,301	121
135	Regulatory Commission Expenses	50.0 O&M Less A&G and Fuel - Energy	ŏ			- :			- :
136	Dupilcate Charges - Credit	99.0 -	ā						
137	Institutional or Goodwill Advertising Expense	50.0 C&M Less A&G and Fuel - Energy	ō	_	-				
138	Misc. General Expenses	50.0 C&M Lees A&G and Fuel - Energy	24,244	8,229	4.517	4,951	748	5.595	205
139	Rents	50.0 O&M Lees A&G and Fuel - Energy							
140	Maintenance		-						
141	Maintenance of General Plant	37.0 General Plant - Energy	250,403	84,994	48,649	51,133	7,724	67,769	2,113
142	Total A&G	=	2,843,283	897,208	492,433	339,762	81,540	610.032	22,310
143				.,	.,	,			
144	Total Payroli:								
145									
148	Fuel		3,485,296	1,176,221	645,571	707,618	106,698	799,741	29,247
147	Total Operations Expenses		8,055,185	2,734,161	1,500,649	1,644,880	248,488	1,859,021	67,986
148	Total Maintenance Expenses		250,403	84,994	48,649	51,133	7,724	57,789	2,113
149	PAYROLL EXPENSES - ENERGY								
150	PATROLL EAPERSES - ERENGT		9,977,087	3,396,510	1,858,692	2.037,336	307,775	2,302,568	84,207

ALLOCATION OF PAYROLL

Total Payroll Expenses

		Total Company	Residential	Smell General Service	Medium General Service	Public Schoole	High LIF/ LTMACS	Lighting Service
1	Steam Production:						¥	
2	Operation							
3	Op., Bup., & Eng. Fuel	5,264,898 3,403,909	2,319,408 1,155,384	1,244,662 634,135	792,623 695,083	103,697 105,004	803,583 785,573	725 28,729
- 5	Steam Expenses	15,282,114	6,732,412	8,612,809	2,300,702	301,576	2,332,513	2,103
6	Steam from Other Sources	0	•				-	
7	Steam Transferred - Credit	0	•	•		•		•
8	Electric Expenses Miscellaneous Steam Power Expenses	1,904,397 1,817,510	838,967 800 689	450,214 429,673	296,704 273,624	37,581 35,867	290,669 277,407	262 250
10	Rents	1,817,310	195	429,673 105	2/3,024	35,667	277,407	290
11	Misimenance	***				-	•	•
12	Maint. Sup., & Eng.	7,338,081	3,232,732	1,734,779	1,104,738	144,809	1,120,013	1,010
13	Structures	1,219,078	537,054 5.399,108	288,199	183,530	24,057	188,068	168 1,687
14 15	Boller Plant Electric Plant	12,255,605 3,979,713	1,753,230	2,897,319 940,835	1,845,085 599,140	241,851 76,535	1,870,578 807,425	1,007 548
16	Macellaneous Steem Plant	1,938,318	853,910	458,233	291,811	38,251	295,848	267
17	Total Steam Production	54,404,084	23,623,069	12,690,963	8,373,088	1,111,438	8,569,740	35,748
18								
10	Nuclear Production:							
20 21	Operation Op., Sup., & Eng.	221,470	97.567	52,357	33,342	4,370	33,603	30
22	Fuel	0	**,00					
23	Steam Expenses	0	-		-			-
24	Steam from Other Sources	0			•	:	:	:
25 28	Steam Transferred - Credit Electric Expenses	0	•	•			:	
27	Miscellaneous Nuclear Power Expenses	ŏ	:	- :	:			
28	Planta Planta	0		-				
29	Maintenance							
30	Meint, Sup., & Eng.	811,971	357,707	191,958	122,241	16,023	123,931	112
31 32	Structures Reactor Plant	ŭ	:		:	:	:	:
33	Electric Plant	137,872	60,738	32,594	20,758	2,721	21,043	19
34	Miscellaneous Nuclear Plant	٥					•	•
35	Total Nuclear Production	1,171,313	516,012	276,907	176,340	23,115	176,778	161
36 37	Other Production:							
36	Operation							
39	Op. Sup. & Eng.	379,556	167,210	89,730	57,142	7,490	57,932	52
40	Fuel	61,387	20,837	11,438	12,535	1,894	14,167	518
41 42	Generation Expenses Miscellaneous Other Power Expenses	305,907 532,426	134,765 234,558	72,319 125,870	46,054 80,158	8,037 10,507	48,691 81,264	42 73
43	Renta	0	254,500	120,010	00,100	10,007	01,202	."
44	Maintenance							
45	Maint Bup., & Eng.	284,034	125,129	67,148	42,761	5,605	43,352	39
48 47	Structures	824 498	275.117	147.636	94.017	12,324	95.317	
48	Generating and Electric Plant Miscellansous Other Power Generation	731,861	322,415	173,018	110,181	14,442	111,704	101
49	Total Other Production	2,919,669	1,280,029	687,156	442,848	56,299	450,428	911
50								
51	Other Power Supply							
52 53	Operation Purchased Power	0	_	_	_			
54	Switem Control and Load Dispatching	1,751,897	888,450	372,858	307,886	43,718	331,707	7,076
\$5	Other Expenses	1,804,585	709,275	384,137	317,201	45,041	341,741	7,291
56	Total Other Power Supply	3,556,352	1,397,725	756,994	625,089	88,750	673,448	14.367
57 58	Transmission:							
50	Operation							
60	Supervision & Eng.	642,319	261,487	150,243	100,963	11,922	115,339	2,364
61	Load Dispatching	1,041,539	424,009	243,623	163,715	19,333	187,026	3,833
62	Station Expenses	331,175 308.025	134,821 125,398	77,464 72,049	52,058 46,417	6,147 5,717	59,468 35,311	1,219 1,134
63 64	Overhead Line Expenses Underground Line Expenses	266,918	123,396	62,902	42,270	4,992	48,289	990
65	Transmission of Electricity by Others	0						-
66	Macellaneous Transmission Expenses	820,319	333,951	191,878	128,942	15,226	147,502	3,019
67	Renta	0	•	-	•	-		•
68 89	Maintanence Supervision & Engineering	1.054.672	429,358	248,695	165,779	19,578	189,384	3,662
70	Structures	193,583	78,648	45,304	30,444	3,595	34,770	713
71	Station Equipment	2,232,651	908,991	522,278	350,972	41,445	400,947	8,218
72	Overhead Lines	822,464	334,624	192,380	129,280	15,266	147,688	3,027
73 74	Underground Lines Miscellaneous Transmission Expenses	268,868 152	109,458 62	82,890 36	42,262 24	4,991 3	48,260 27	990 1
	Total Transmission Expense	7,984,964	3,250,676	1,867,739	1,255,125	148,214	1,433,641	29,389
- •								

367 944 1,566 . 0 2.897

348,233 54 410 -2,111 -1,231

12,868 362,908

29,247 876,057 554,801 1,445,274

WESTAR ENERGY CLASS COST OF SERVICE STUDY TEST YEAR ENDING 3/31/2011

### ALLOCATION OF PAYROLL

ALL!	DCATION OF PATROLL							
77	Distribution:							
7a	Operation							
79	Supervision & Eng.	3,393,845	1,763,406	683,452	376,856	183.671	307,644	
80	Load Dispatching	3,880,555	1,598,484	829,042	672,033	117,597	633,696	
81 82	Station Expenses Overhead Line Expenses	498,237 3,821,447	235,825	118,049 591,452	72,287 160,221	14,799 39.091	51,339 110,335	
83	Underground Line Expenses	1.592.274	1,285,565	225,423	40,529	11,334	27,115	
84	Street Lighting and Signal Systems	281,115	1,203,303	220,423	40,320	11,334	27,113	
84	Meter Expenses	6,816,869	4,822,566	777,728	11,106	987,349	218,092	
85	Customer Installations Expenses	141,887	123,734	17.428	290	383	26	
86 87	Miscellaneous Distribution Expenses Rents	3,962,873	2,059,067	796,043	440,042	226,143	359,225	
88	Maintenance	0	•	•	•	•	•	
89	Supervision & Engineering	1,550,797	724,616	357,560	214,418	44,455	152,397	
90	Structures	2,889	1.373	687	421	44,455 86	132,397	
91	Station Equipment	2,163,034	1,027,929	814,581	315,068	64,506	223,776	
65	Overhead Lines	6,934,791	3,295,590	1,849,707	1,010,168	206,806	717 438	
93	Underground Unes	1,690,166	1,369,447	240,131	43,172	12,074	28,884	
94 95	Line Transformers Street Lighting and Signal Systems	418,765 328,795	284,807	74,740	29,948	6,624	20.998	
26	Meters	322,790 869,791	637,708	194,213	11,395	15,605	10,873	
97	Miscellaneous Distribution Expenses	1,594,635	748,398	387,714	220.507	45.718	156,726	
96	Total Distribution	39,945,966	22,888,128	7,439,926	3,618,496	1,986,239	3,018,862	
99								
100	Customer Accounts:							
101	Operation Supervision	1,968,425	1.714.813	241.504				
103	Mater Reading Expenses	5.063.424	4.415.538	241,504 621,859	4,014 10,338	5,303 13,655	424 1.092	
104	Gustomer Records and Collection Expenses	8,503,810	7,415,712	1,044,387	17,358	22,934	1,834	
106	Uncollectible Accounts	0		•				
106	Macellaneous Customer Accounts Exp.	160	131	18	0	0	0	
107	Total Customer Accounts	15,533,810	13,546,193	1,907,769	31,708	41,893	3,350	
109	Customer Service and Information:							
110	Operation							
111	Supervision	650,383	741,573	104,439	1,736	2,293	183	
112	Customer Assistance Expenses	2,208,316	1,925,753	271,212	4,508	5,956	476	
113	informational Advertising Expenses	68,201	48,138	8,779	113	149	12	
114	Mec, Customer Service and Information Total Customer Service and Information	0					•	
118	TOTAL CUSTOMER SERVICE AND MICHIGANIA	3,113,901	2,715,464	382,431	6,356	8,398	671	
117	Sales:							
118	Operation							
119	Supervision	0			-			
120	Demonstration & Selfing Expenses	0	•					
121	Promotional Advertising Expenses Miscellaneous Sales Promotion Expenses	0	•	-	-	•	•	
123	Total Sales	0	•	•	•	•	•	
124		•	•	•	•	•	•	
125	Administrative & General:							
126	Operation							
127	Salaries	41,147,219	22,140,658	8,320,165	4,647,632	1,108,836	4,563,677	
128	Office Supplies and Expenses Administrative Expenses Transferred - Credit	6,452	3,472	1,305	729	174	719	
120	Outside Services Employed	26,666	11,280	5,818	4.247	653	4.256	
131	Property Insurance	20,000 0	71,280	5,818	4,247	693	4,250	
132	Injuries and Damages	č						
133	Employee Pansions and Benefits	250,891	135,001	50,732	28,339	6,761	27,949	
134	Franchise Requirements	0	•	•		-		
135	Regulatory Commission Expenses Duolicate Charges - Cradit	<u>o</u>		•		•	•	
137	Institutional or Goodelii Advertising Expense	0	•	•	•	•	•	
138	Misc. General Expenses	194,915	90,278	42.859	27,982	4,657	27,909	
139	Rents			72,000	27,804	4,007	27,000	
140	Maintenance							
141	Maintenance of General Plant	836,143	353,713	182,438	133,171	20,491	133,463	
142	Total A&G	42,462,286	22,734,400	8,603,334	4,842,100	1,141,572	4,777,972	
143	Total Payroll:							
145	· one · open							
148	Fuel	3,465,298	1,178.221	645,571	707,618	108,898	799,741	
147	Total Operations Expenses	117,025,798	67,233,971	22,220,820	11,801,409	3,434,937	11,858,605	
148	Total Maintenance Expenses	50,151,653	23,158,718	11,550,453	7,090,554	1,077,137	6.720,190	
149	TOTAL PAYROLL EXPENSES							
130	TOTAL PATROLL EAPERSES	171,093,375	91,945,718	34,613,219	19,371,150	4,807,924	19,107,089	

ALLOCATION OF DEPRECIATION EXPENSE

Custome

						Small .	Medham			
		Allocation Factor	Allocation Basis	Total Company	Residential	General Bervice	General Service	Public Schoole	High LF/ LTMMC8	Lighting Bervice
1 2	Intangible Plant									
ŝ	Organization	99.0 -		o						
4	Franchises and Consents	99.0 -		ō	-		-	-	-	_
8	Miscellaneous Intangible Plant	99.0 -		ò		-	-		-	
6	<b>.</b>			_						
7	Total Intengible Plant			0	•	•			•	
9	Production Plant									
11	Steam Production	99.0 -		0						
12	Turbine Production	99.0 •		ŏ						
13	Other Production Plant	99.0 -		ō						
14 15	Total Production Plant			0			-	-		
16										
17 18	Transmission:									
19	Land & Land Rights	99.0 -		0		•	•	•	•	
20	Structures & Improvements	99.0 -		0			•	•	•	•
21	Station Equipment	99.0 -		0		•	•	- :	•	
22	Towers & Fixtures Poles & Fixtures	99.0 -				:	•	:	:	•
24	Overhead Conductors & Devices	99.0		Ö	:		•			- :
25	Underground Conduit	99.0		ŏ						
26	Underground Conductors & Devices	99.0		ŏ						
27 28	Road and Trails	99.0 -		0	•	•		•		•
29 30	Total Transmission Plant			0	•	-	•	•		•
31 32	Distribution:									
33	Land & Land Rights		Plant w/o Land - Customer	٥						
34	Structures & Improvements		bution Customers	0	•	-	•	•	•	-
35	Station Equipment	1.2 Distr	bution Customers	٥	•			-	-	-
35	Storage Battery Equipment	1.2 Distr	bution Customers	ō	•	•	-	-		
37	Poles, Towers & Fixtures		bution Customers bution Customers	0 3,343,462		410,631	6.825	9.017	663	624
38	Overhead Conductors & Devices Underground Conduit		bution Customers	1,134,991	2,915,703 989,782	139,395	2.317	3.061	225	212
40	Underground Conductors & Devices		bution Customers	3,318,478	2.893,915	407,583	6,774	8,950	658	619
41	Line Transformers		bution Customers	3,124,700	2,724,929	383.784	6.378	8.427	619	563
42	Services	7.0 Servi	COD	2,855,195	2,260,718	576,444	9,608	8,429	-	
43	Meters	8.0 Meter		2,093,418	1,534,633	467,433	27,424	37,558	26,168	-
44	Installations on Customer Premises		ing Service Direct	(43,236)	-		-	•	•	(43,236)
45	Leased Customer Property		ng Service Direct	607,295	-	-	•	•	•	807,285
46 47	Street Lighting & Signal Systems	BO D Light	ing Service Direct	2,568,742						2,368,742
48 49	Total Distribution Plant			19,003,035	13,319,878	2,365,229	59,325	75,442	28,332	3,134,828
50 51	General Plant:									
52	Land & Land Rights		Plant - Customer	0	34.742	, :	318	389	213	15.507
53 54	Structures & Improvements		Plant - Customer Plant - Customer	60,647		9,478 24,002	905	389 985	213 540	39,268
55	Office Furniture and Equipment Transportation Equipment		Plant - Customer	153,575	87,976	24,002	943	963	\$4U	38,200
55	Stores Equipment		Plant - Customer	5,196	2,976	812	27	33	18	1.328
57	Tools, Shop and Garage Equipment		Plant - Customer	26,219	15,019	4.098	137	168	62	6,704
58	Laboratory Equipment		Plant - Customer	1,358	778	212	7		5	347
59	Power Operated Equipment	20.0 PTD	Plant - Customer	. 0						
60	Communication Equipment		Plant - Customer	194,758	111,566	30,438	1,021	1,249	685	49,797
81	Macellaneous Equipment		Plant - Customer	m	445	121	4	5	3	199
62	Other Tangible Property		Plant - Customer				•			
63	Other - Plant Related		Plant - Customer	42,274	24,217	6,607	222	271	149	10,809
64 65	Other - Payroll Related	20.0 110	Plant - Customer	0	•	•			•	•
66 67	Total General Plant			484,802	277,719	75,768	2,541	3,109	1,704	123,959
66	Amortization - Plant Related		Plant - Customer	1,528,675	875,704	236,912	8,014	9,803	5,374	390,868
89 70	Amortization - Labor Related	31.0 Payro	ii - Customer	(3,318,639)	(2,580,087)	(400,032)	(7,274)	(128,247)	(27,755)	(77,265)
71	DEP. AND AMORT. EXPENSE - CUSTOMER			17,697,872	11,793,234	2,299,678	82,608	(37,893)	7,855	3,572,390

ALLOCATION OF DEPRECIATION EXPENSE

Demand

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/IC8	Lighting Service
1	Intengible Plant:									
3	Organization	99.0 -		0						
4	Franchises and Consents	99.5 -		ï	•	•	•	•		•
- 5	Miscellaneous Intargible Plant	99.0 -		ĭ	:		•	•	•	•
	•	<b>30.5</b> -		=	-	-	-	-	-	•
7	Total Intangible Plant			0	-	-	•	-	-	-
10	Production Plant									
11	Steam Production	3.0 Dec	mand - 4CP	63,574,624	28,007,285	15,029,529	9,571,075	1,254,575	9,703,411	8,749
12			mand - 4CP	22.011.712	9.697.081	5.203.738	3,313,634	434.377	3,359,653	3,029
13	Other Production Plant	3.0 Den	mand - 4CP	28,031,804	12,349,184	6.626.934	4,220,151	553,177	4,279,501	3,858
14										
15	Total Production Plant			113,618,140	50,053,551	28,860,200	17,105,060	2,242,128	17.341,566	15,636
18										
17	Transmission:									
18	Land & Land Rights	99.0 -		٥						
20	Structures & Improvements	99.0 -		ŏ					•	
21	Station Equipment	99.0 -		ŏ		- :				
22	Towers & Fodures	99.0 -		ō						
23	Poles & Fixtures	99.0 -		ō	-	-				
24	Overhead Conductors & Devices	99.0 -		•						
25	Underground Conduit	99.0 -		0				-	-	
20	Underground Conductors & Devices	99.0 -		0						
27	Road and Trails	99.0 -		0		•	•	•	•	-
28 29	Total Transmission Plant			0		-	-			
30 31 32	Distribution:									
33	Land & Land Rights	12.0 Dist	n Plant w/o Land - Demand	0		_		_	_	
34	Structuree & Improvements		nand - NCP	345.340	164.114	82.152	50.305	10.299	35.727	2.742
35	Station Equipment		nand - NGP	3,111,994	1,478,899	740,308	453,323	92,905	321,951	24,709
36	Storage Battery Equipment		nand - NCP	0	.,,				-	
37	Poles, Towers & Fixtures		nand - NCP	7,303,082	3,470,611	1,737,320	1,063,837	217,789	755,539	57,986
38	Overhead Conductors & Devices		nand - NCP	1,285,448	610.878	305,793	187,251	38,334	132,986	10,208
39	Underground Conduit		nand - NCP	221,032	105,040	52,581	32,198	6,592	22,667	1,755
40	Underground Conductors & Devices		nand - NCP	846,251	307,115	153,736	94,139	19,272	86,858	5,131
41	Line Transformers Services		nend - NCP nend - NCP	2,927,402	1,391,178	696,395	426,433	87,300	302,654	23.243
43	Meters		nand - NCP	0	:		:		•	:
44	Installations on Customer Premises		nting Service Direct	ŏ				- :		
45	Leased Customer Property		ning Service Direct	ō						
46 47	Street Lighting & Signal Systems	eo.o Ligh	nting Service Direct	0	•	•	-	-	•	•
46	Total Distribution Plant			15,840,549	7,527,833	3,768,265	2,307,488	472,390	1,638,781	125,773
50 51	General Plant:									
52	Land & Land Rights	21.0 PTC	Plant - Demand	0						
53	Structures & Improvements	21.0 PT 0	Plant - Demand	908,938	410,073	215,291	135,482	20,743	125,051	2,296
54	Office Furniture and Equipment		Plant - Demand	2,301,863	1,038,412	545,174	343,075	52,527	316,681	5,813
55	Transportation Equipment		Plant - Demand	0	•	•	•	•	•	-
56	Storee Equipment		Plant - Demand	77,868	35,130	18,443	11,805	1,777	10,713	197
57	Tools, Shop and Garage Equipment		Plant - Demand	392,944	177,280	93,073	58,570	8,966	54,061	962
58 50	Laboratory Equipment Power Operated Equipment		O Plent - Demand O Plent - Demand	20,358	9,185	4,822	3.034	405	2,801	51
60	Communication Equipment		Plant - Demand	2,918,848	1,316,860	691,361	436,070	66,612	401,573	7,372
61	Miscellaneous Equipment		Prant - Demand	11,638	5,251	2,757	1,735	266	1,601	7,372
82	Other Tangible Property		Plant - Demand	11,000	0,251	•,/3/	1,135		,,201	
63	Other - Plant Related		Plant - Demand	833,567	285,839	150,087	94.437	14,450	87,166	1,600
84	Other - Payroll Related	99.0 -		0		-		•		
65 66 67	Total General Plant			7,265,819	3,278,029	1,720,969	1,083,009	165,816	999,625	18,351
68	Amortization - Plant Related	21.0 PTD	Plent - Demand	22,910,554	10,338,266	5,426,615	3,414,940	522,851	3,152,015	57,865
59 70	Amortization - Labor Related		roll - Demand	(8,215,244)	(3,664,663)	(1,943,275)	(1,231,860)	(181,849)	(1,173.828)	(19,769)
	DEP. AND AMORT, EXPENSE - DEMAND			151,419,817	67,531,018	35,832.814	22,678,635	3.221,337	21,958,159	197,855

ALLOCATION OF DEPRECIATION EXPENSE

Energy

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/C8	Lighting Service
1 2	Intengible Plant:									
3		89.0 -		٥						
4	Franchises and Consents	99.0 -		ō						
5		99.0 -		Ó						
6	Total intengible Plant			0						
8	Production Plant									
10										
11			gy (MWh) @ Generation	0				•		
12			gy (MWh) @ Generation	٥	-	•	-	-	-	
13	Other Production Plant	4.D 12760	gy (MWh) @ Generation	0	-	-	-	-	-	•
15 18	Total Production Plant			0	-	-	-	•	•	•
17	Transmission:									
18				_						
19	Land & Land Rights	99.0 -		0	•	•	•	•	•	•
20	Structures & Improvements	99.0 -		0	-	-	•	•	-	
21	Station Equipment	99.0 - 99.0 -		0	:	:		•	:	:
22	Towers & Fidures Poles & Fidures	99.0 -		0	:		:	•		:
24	Overhead Conductors & Devices	99.0 -		ŭ	:	:	:	•	:	:
25	Underground Conduit	99.0 -		ŏ	•	:	:	•	:	:
28	Underground Conductors & Devices	99.0		ŏ	:					:
27	Road and Trails	99.0		ŏ	:					
28				-						
30	Total Transmission Plant			0	-	-	•	•	•	•
31 32	Distribution:									
33	Land & Land Rights	13.0 Dist	n Plant w/o Land - Energy	0						
34	Structures & Improvements	4.0 Ener	gy (MWh) @ Generation	ō						
35	Station Equipment	4.0 Ener	gy (MWh) & Generation	ō						
36	Storage Battery Equipment	4.0 Ener	gy (MWh) & Generation	٥						-
37	Poles, Towers & Fixtures	4.0 Ener	gy (MWh) & Generation	0		-		-		-
38	Overhead Conductors & Devices		gy (MWh) @ Generation	٥				•		-
39	Underground Conduit		gy (MWh) @ Generation	٥		-	-	•		-
40	Underground Conductors & Devices		gy (MWh) @ Generation	٥		•	•	•	•	•
41	Line Transformers		gy (MWh) @ Generation	٥		•	-	•	•	•
42	Services		gy (MWh) @ Generation	0	•	•	•	•	-	•
43 44	Meters Installations on Customer Premises		gy (MWh) & Generation ing Service Direct	0		:	:	:	-	-
45	Leased Customer Property		Ing Service Direct	ă	:	:	:	•	•	-
46	Street Lighting & Signal Systems	60.0 Light	ing Service Direct	ŏ	÷	-				
47 48	Total Distribution Plant			0						
49	_									
50 51	General Plant:									
52	Land & Land Rights	22.0 PTD	Plant - Energy	0		_			_	_
53	Structures & Improvements		Plant - Energy	414,498	140,892	77,219	84,841	12,788	95,660	3,498
54	Office Furniture and Equipment	22.0 PTD	Plant - Energy	1,049,611	356,268	195,538	214,332	32,379	242,235	8,859
55	Transportation Equipment	22.0 PTD	Plant - Energy	0	-					
58	Stores Equipment	22.0 PTD	Plant - Energy	35,509	12,053	6,615	7,251	1,095	8,196	300
57	Tools, Shop and Garage Equipment	22.0 PTD	Plant - Energy	179,192	60,823	33,383	35,591	5,528	41,355	1,512
58	Laboratory Equipment		Plant - Energy	9,284	3,151	1,730	1,896	268	2.143	78
59	Power Operated Equipment	22.0 PTD	Plant - Energy	0	. •			-	• .	•
60	Communication Equipment		Plant - Energy	1,331,062	451,801	247,972	271,805	41.061	307,190	11,234
61	Miscellaneous Equipment		Plant - Energy	5,307	1,801	989	1,084	164	1,225	45
62	Other Tangible Property		Plant - Energy	0						
53	Other - Plant Related Other - Payroll Related	22.0 PTD 99.0 -	Plant - Energy	268,921	98,068	53,825	58,998	8,913	66,679	2,439
84 85	Other - Payron Helaus	W.0 -		0		•	•	•	•	
66 67	Total General Plant			3,313,361	1,124,657	617,270	676,597	102,212	764,681	27,965
68	Amortization - Plant Related	22 0 PTD	Plant - Energy	10,447,741	3,546,253	1,948,373	2,133,443	322,294	2,411,188	88,160
69	Amortization - Labor Related	33.0 Payr		(697,355)	(236,702)	(129,914)	(142,401)	(21,512)	(160,939)	(5,886)
69 70	DEP. AND AMORT. EXPENSE - ENERGY			13,083,767	4,434,218	2,433,728	2,567,539	402,994	3,014,930	110,259

## ALLOCATION OF DEPRECIATION EXPENSE

Total Depreciation Expense

		Total Company	Paridockal	Small General Service	Madium General Service	Public Schools	High LF/ LTMACS	Lighting Service
1	Intangible Pfant:							
3	Organization	0		_				
4	Franchises and Consents	ŏ						
5	Miscellaneous Intangible Plant	ō	•	-	-	•	-	•
7	Total Intengible Plant	0	-	-	-		-	-
9	Production Plant							
10	Steam Production	63,574,624	28.007.285	18.029.529	9.571.075	1,254,575	9.703.411	8,749
12	Turbine Production	22,011,712	9.697,081	5,203,738	3,313,634	434,377	3,359,653	3,029
13 14	Other Production Plant	28,031,804	12,349,184	6,626,934	4,220,161	553,177	4,278,501	3,856
15	Total Production Plant	113,618,140	80,053,551	28,860,200	17,105,060	2,242,125	17,341,568	15,636
17	Transmission:							
19	Land & Land Rights	0				, .	-	
20	Structures & Improvements	ō				-	-	
21	Station Equipment	0		-				
22	Towers & Fotures	٥	•	-		-		
23	Poles à Fixtures	0	•	•	•	-	•	
24 25	Overhead Conductors & Devices Underground Conduit	0	•	:	•	•	•	•
20	Underground Conductors & Devices	ŏ	:	:	1		•	•
27	Road and Traits	ō						
28 29	Total Transmission Plant	0						
30		•	•	•	•	-	•	•
31 32	Distribution:							
33	Land & Land Rights	٥						
34	Structures & Improvements	345,340	164,114	82,152	50,305	10,299	35,727	2,742
35	Station Equipment	3,111,994	1,478,899	740,308	453,323	92,805	321,951	24,709
38 37	Storage Battery Equipment	0						•
38	Poles, Torrers & Fixtures Overhead Conductors & Devices	7.503,082 4,628,910	3,470,611 3,526,581	1,737,320 716,424	1,083,837 194,078	217,789 47,351	755,539 133,648	67,986 10,630
39	Underground Conduit	1,356,023	1,094,822	191,978	34,514	9,653	23,092	1,967
40	Underground Conductors & Devices	3,984,729	3,201,030	561,298	100,913	28,222	67,515	5,750
41	Line Transformers	6,052,102	4,116,106	1,080,159	432,812	95,727	303,473	23,626
42	Services	2,855,195	2,280,716	578,444	9,608	8,429		
43	Meters	2,093,418	1,534,833	467,433	27,424	37,558	26,168	•
45	Installations on Customer Premises Leased Customer Property	(43,238) 807,285	-		•	•	•	(43,236)
46	Street Lighting & Signal Systems	2,368,742		:		:	:	807,285 2,368,742
47								
45 49	Total Distribution Plant	34,543,584	20,847,712	0,153,515	2,368,811	647,833	1,667,114	3,260,601
50 51	General Plant:							
52	Land & Land Rights	0			-		-	-
53	Structures & Improvements	1,384,080	585,507	301,989	220,440	33,919	220,924	21,301
54 55	Office Furniture and Equipment	3,504,849	1,482,658	784,714	558,212	85,891	559,438	53,940
58	Transportation Equipment Stores Equipment	118,571	50,150	25,671	18,685	2,908	16,928	1,825
57	Tools, Shop and Garage Equipment	598,354	253,122	130,653	95,299	14.663	95,508	9,209
58	Laboratory Equipment	31,000	13,114	6,784	4,837	760	4,948	477
59	Power Operated Equipment	0						
60	Communication Equipment	4,444,685	1,680,227	969,770	707,895	108,922	709,447	68,404
61 62	Miscellaneous Equipment Other Tangible Property	17,722	7,497	3,867	2,822	434	2,829	273
63	Other - Plant Related	0 984,762	408,123	210,499	153,656	23,643	153,993	14,848
84	Other - Payroll Related	0	400,123	210,100	133,000	23,043	133,683	14,040
65 66	Total General Plant	******	4 000 407	2445-	4 700 47	271.07	1 700 017	170 577
67		11,084,002	4,680.405	2,414,027	1,782,147	271,137	1,766,010	170,276
68	Amortization - Plant Related	34,856,969	14,758,235	7,611,900	5,556,396	854,948	5,566,577	536,913
60 60	Amortization - Labor Related	(12,231,239)	(8,581,433)	(2,473,221)	(1,381,534)	(329,606)	(1,362,523)	(102,920)
70	TOTAL DEP, AND AMORT, EXPENSE	182,181,488	63,756.469	40,566,420	25,408,880	3,586,438	24,980,743	3,880,505



## ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

#### Customer

		Allocation Factor	Allocation Basis	Total Comp <b>eny</b>	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LYM/ICS	Lighting Service
1	Taxes Other Than Income:									
2 3 4 5	Payroli Real Estate and Personal Property Other	25.0 Total	oll - Customer I Plant - Customer I Plant - Customer	3,347,170 2,770,600 0	2,703,108 1,587,143	403,471 433,010 -	7,338 14,524	127,332 17,767	27,994 9,740 -	77,929 708,417 -
6 7 8	Total Taxes, Other			6,117,770	4,290,251	836,481	21,860	145,099	37,734	786,346
9	Pre-Tax Adjustments:									
11 12 13 14 15	Rate Base Related CIAC Plant Related Payroll Related Other	11.0 Dist'r 25.0 Total	Base - Customer  n Plant w/o Land - Customer I Plant - Customer oll - Customer omers	(4,237,996) (73,933) 4,669,802 858,236 0	(2,119,323) (42,353) 2,675,104 693,094	(678,668) (11,555) 729,831 103,453	(26,042) (388) 24,480 1,881	(28,683) (474) 29,946 32,649	(18,653) (260) 16,416 7,178	(1,366,827) (18,904) 1,194,026 19,982
17 18	Total Pre-Tax Adjustments			1,216,108	1,206,522	143,061	(69)	33,437	4,681	(171,524)
19 20	Income Taxes:									
21 22 23	State Income Taxes Federal Income Taxes		Faxable income Faxable income	1,941,261 9,362,551	635,105 3,063,060	330,740 1,595,133	580,414 2,799,294	77,131 371,998	215,453 1,039,113	102,418 493,953
24 25	Total income Taxes			11,303,811	3,698,164	1,925,872	3,379,708	449,129	1,254,566	596,371
26 27	Income Tax Adjustments:									
28 29 30	Deferred Income Taxes investment Tax Credits		Plant - Customer Plant - Customer	1,787,245 (92,516)	999,783 (51,753)	275,120 (14,241)	9,796 (507)	12,177 (630)	6,945 (360)	483,423 (25,024)
31	Total Adjustments			1,694,729	948,030	260,878	9,289	11,547	6,586	458,399



### ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

#### Demand

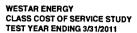
		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Taxes Other Than Income:									
2										
3	Payroll		oli - Demand	8,285,871	3,696,168	1,959,981	1,242,450	183,412	1,183,920	19,939
4	Real Estate and Personal Property		Plant - Demand	41,523,542	18,733,657	9,835,304	6,189,305	947,626	5,712,774	104,875
5	Other	26.0 Total	Plant - Demand	0	-	-	•	-	•	
6	Total Tours Office									
	Total Taxes, Other			49,809,413	22,429,825	11,795,285	7,431,756	1,131,038	6,896,694	124,814
å	Pre-Tax Adjustments:									
10	F10-1 ax Adjustinents.									
11	Rate Base Related	29 N Rata	Base - Demand	(83,461,576)	(27 660 402)	(10.760.064)	(40.400.504)	(4.000.004)	(44.474.740)	(044.000)
12	CIAC		Plant w/o Land - Demand	(339,139)	(37,660,193) (161,168)	(19,769,061) (80,677)	(12,439,521)	(1,906,224)	(11,474,713)	(211,863)
13	Plant Related		Plant - Demand	69,987,257	31,575,275	16,577,246	(49,402) 10,431,974	(10,114)	(35,086)	(2,693)
14	Payroli Related	32.0 Payro		2,124,550	947,721	502,552	318,572	1,597,209 47,028	9,628,789 303,565	176,765
15	Other	3.0 Dema		2,124,300	941,121	302,332	310,372	47,028	303,565	5,113
16	••	0.0 0000		•	-	•	•	•	•	•
17	Total Pre-Tax Adjustments			(11,688,908)	(5,298,364)	(2,769,941)	(1,738,378)	(272,101)	(1,577,445)	(32,679)
18	•			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(0,200,004)	(2,7 55,5 77)	(1,700,070)	(2/2,101)	(1,511,445)	(02,010)
19	Income Taxes:									
20										
21	State Income Taxes		avable income	32,395,265	10,598,462	5,519,302	9,685,807	1,287,146	3.595.425	1,709,123
22	Federal Income Taxes	76.0 Net T	avable income	156,239,857	51,115,563	26,619,165	46,713,899	6,207,804	17,340,456	8,242,970
23	<b>-</b>									
24	Total Income Taxes			188,635,122	61,714,026	32,138,467	56,399,706	7,494,950	20,935,880	9,952,093
25	bases a Tay & division and a									
26 27	Income Tax Adjustments:									
28	Deferred Income Taxes	18 0 Mai D	lant - Demand	29,429,830	42 000 700	6,970,917	4 202 244	070 505	4044000	75.000
29	Investment Tax Credits		lant - Demand	(1,523,419)	13,280,769 (687,472)	(360,846)	4,386,211 (227,050)	672,585	4,044,280	75,068 (3,886)
30		10.0 1001	.w.u Commune	(1,363,418)	(001,472)	(300,046)	(221,000)	(34,816)	(209,350)	(3,000)
31	Total Adjustments			27,906,410	12,593,297	6,610,071	4,159,162	637,769	3,834,930	71,182
	•					-,0.0,0.	.,	231,100	2,237,000	. 1,102



### ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

Energy

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Taxes Other Than Income:									
2 3 4 5	Payroll Real Estate and Personal Property Other	27.0 Tota	roll - Energy I Plant - Energy I Plant - Energy	703,350 18,935,692 0	238,737 6,427,318	131,031 3,527,644	143,625 3,866,694 -	21,697 584,132	162,323 4,370,085 -	5,936 159,819 -
7	Total Taxes, Other			19,639,042	6,666,055	3,658,676	4,010,319	605,829	4,532,409	165,755
9	Pre-Tax Adjustments:									
11 12	Rate Base Related CIAC		Base - Energy n Plant w/o Land - Energy	(40,139,338) 0	(13,624,444)	(7,477,799)	(8,196,507)	(1,238,226)	(9,263,582)	(338,779)
13 14	Plant Related Payroll Related	27.0 Tota	il Plant - Energy roll - Energy	31,915,802 180,343	10,833,140 61,214	5,945,787 33,597	6,517,250 38,826	984,545	7,365,708	269,372
15	Other		rgy (MWh) @ Generation	(261,429,248)	(88,736,595)	(48,703,231)	(53,384,208)	5,563 (8,064,620)	41,621 (60,334,111)	1,522 (2,206,484)
16 17 18	Total Pre-Tax Adjustments			(269,472,440)	(91,466,685)	(50,201,646)	(55,026,639)	(8,312,738)	(62,190,364)	(2,274,369)
19 20	Income Taxes:									
21 22 23	State Income Taxes Federal Income Taxes		Taxable income Taxable income	(22,086,835) (106,523,096)	(7,225,947) (34,850,186)	(3,763,016) (18,148,736)	(6,603,706) (31,849,166)	(877,566) (4,232,432)	(2,451,332) (11,822,585)	(1,165,267) (5,619,992)
24	Total Income Taxes			(128,609,930)	(42,076,133)	(21,911,752)	(38,452,872)	(5,109,998)	(14,273,917)	(6,785,258)
25 26 27	Income Tax Adjustments:									
28 29	Deferred Income Taxes investment Tax Credits		Plant - Energy Plant - Energy	12,571,423 (650,753)	4,267,102 (220,884)	2,342,006 (121,233)	2,567,102 (132,885)	387,806 (20,075)	2,901,304 (150,184)	106,104 (5,492)
30 31	Total Adjustments			11,920,670	4,048,218	2,220,773	2,434,217	367,731	2,751,119	100,611



# ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

**Total Taxes Other** 

		Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Taxes Other Than Income:							
2								
3	Payroll	12,336,391	6,638,013	2,494,483	1,393,412	332,441	1,374,237	400 005
4	Real Estate and Personal Property	63,229,834	26,748,118	13,795,958	10,070,523	1,549,525	10,092,600	103,805 973,111
5	Other	0	20,1.40,1.10	10,700,300	10,070,323	1,340,323	10,092,600	9/3,111
6		•				•	•	•
7	Total Taxes, Other	75,566,225	33,386,131	16,290,442	11,463,935	1,881,966	11,466,836	1,076,915
8		. ,	,,		,,	1,001,000	11,400,000	1,070,813
9	Pre-Tax Adjustments:							
10	But B. But I							
11	Rate Base Related CIAC	(127,838,910)	(53,403,960)	(27,925,529)	(20,662,070)	(3,173,133)	(20,756,948)	(1,917,270)
12 13	Plant Related	(413,072)	(203,520)	(92,232)	(49,790)	(10,588)	(35,346)	(21,597)
14	Payroll Related	106,572,861	45,083,519	23,252,864	16,973,704	2,611,699	17,010,913	1,640,163
15	Other	3,163,129	1,702,029	639,601	357,280	85,240	352,363	26,616
16	Other	(261,429,248)	(88,736,595)	(48,703,231)	(53,384,208)	(8,064,620)	(60,334,111)	(2,206,484)
17	Total Pre-Tax Adjustments	(070 045 000)	/ad === ===					
18	Total To Tax Hojastinatia	(279,945,239)	(95,558,527)	(52,828,526)	(56,765,085)	(8,551,402)	(63,763,128)	(2,478,571)
19	Income Taxes:							
20								
21	State Income Taxes	12,249,691	4.007.619	2.087.025	3.662.515	486,711	1,359,546	646.274
22	Federal Income Taxes	59,079,312	19,328,438	10,065,562	17,664,027	2,347,370	6,556,984	3,116,932
23		00,0.0,0.2	19,020,400	10,000,302	17,004,027	2,547,570	0,550,864	3,116,932
24	Total income Taxes	71,329,003	23,336,057	12,152,587	21,326,542	2.834.082	7.916.529	3,763,206
25						2,004,002	7,010,020	0,100,200
26	Income Tax Adjustments:							
27								
28	Deferred Income Taxes	43,788,497	18,547,654	9,588,042	6,963,109	1,072,568	6,952,530	664,595
29	Investment Tax Credits	(2,266,688)	(960,109)	(496,320)	(360,442)	(55,521)	(359,894)	(34,402)
30	Total & Production of		•	•	-	•	•	•
31	Total Adjustments	41,521,809	17,587,545	9,091,722	6,502,668	1,017,047	6,592,636	630,192



# **ALLOCATION OF REVENUES**

#### **Total Revenues**

		Allocation Factor	Allocation Basis	Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1	Rate Schedule Revenue:									
3	Total Rate Schedule Revenue	Input		1,467,425,441	612,080,402	294,847,217	258,014,967	41,086,548	238,910,609	22,485,697
5	Other Operating Revenue:									
7	Delayed Payment Charges	4.0 Ene	ergy (MWh) @ Generation	3,170,336	1,076,103	590,621	647,387	97,799	731,668	26,758
8	Miscellaneous Service Revenues Retail	4.0 Ene	ergy (MWh) @ Generation	3,961,521	1,344,654	738,016	808,948	122,206	914,262	33,436
9	Miscellaneous Service Revenues		ergy (MWh) @ Generation	876,215	297,413	163,235	178,924	27,030	202,218	7,395
10	Rent From Electric Property	4.0 Ene	ergy (MWh) @ Generation	3,234,251	1,097,798	602,528	660,438	99,771	746,419	27,297
11	Other Revenues	4.0 Ene	ergy (MWh) @ Generation	56,290,284	19,106,539	10,486,657	11,494,553	1,736,454	12,990,988	475,094
12	Other Revenues Transmission		CP Demand	0	-	-	-	-	•	•
13	Other Revenues Plant Allocated	4.0 Ene	ergy (MWh) @ Generation	0	-	-	•	-	-	-
14	Sales for Resale Demand		mand - 4CP	145,442,673	64,073,591	34,383,764	21,896,201	2,870,150	22,198,952	20,016
15	Sales for Resale Energy		ergy (MWh) @ Generation	204,669,817	69,470,814	38,129,174	41,793,855	6,313,694	47,234,850	1,727,429
16	Ancillary Charge Transco		CP Demand	756,573	308,000	176,967	118,922	14,043	135,856	2,785
17	Ancillary Charge Genco	3.0 Dei	mand - 4CP	7,268	3,202	1,718	1,094	143	1,109	1
18										
19	Total Other Operating Revenue			418,408,938	156,778,113	85,272,680	77,600,322	11,281,290	85,156,322	2,320,211
20										
21	Adjustments:									
22										
23	Estimated Bill	***	venue Estimate Allocator	(1,423,899)	•	-	(657,225)	-	(766,674)	-
24	Energy Efficiency Revenues		ergy Efficiency Allocator	4,777,178	1,629,542	864,950	954,951	140,192	1,187,543	
25	Regulatory Liability		ergy (kWh) Sales	16,145,913	5,378,731	2,951,498	- 3,319,916	489,406	3,872,788	133,574
26	Prov for rate refund	4.0 Ene	ergy (MWh) @ Generation	(30,144,599)	(10,231,943)	(5,615,819)	(6,155,568)	(929,906)	(6,956,940)	(254,423)
27										
28	Total Other Revenue Adjustments			(10,645,407)	(3,223,670)	(1,799,371)	(2,537,926)	(300,309)	(2,663,282)	(120,849)
29 30	TOTAL OPERATING REVENUES			1,875,188,972	765,634,845	378,320,527	333,077,363	52,067,529	321,403,649	24,685,059

			Total Company	Residential	Small General Service	Medium General Service	Public Schools	High LF/ LTM/ICS	Lighting Service
1.0	Input	Value	686,347	598,526	84,293	1,401	1,851	148	128
	Customers	%	100.0000%	87.2046%	12.2814%	0,2041%	0.2697%	0.0216%	0.0186%
1.2	Input	Vatue	686,335	598,526	84,293	1,401	1,851	136	128
	Distribution Customers	%	100.0000%	87.2061%	12,2816%	0.2041%	0 <i>2</i> 697%	0.0198%	0.0186%
2.0	Input Demand - NCP	Value %	4,894,949 100.0000%	2,326,205 47.5226%	1,164,452 23.7889%	713,045 14.5670%	145,975 2.9822%	0.85886 506,406 10.3455%	38,866 0.7940%
3.0	Input	Value	17,163,464	7,561,225	4,057,574	2,583,937	338,702	2,619,664	2,362
	Demand - 4CP	%	100.0000%	44.0542%	23.6408%	15.0549%	1.9734%	15,2630%	0.0138%
4.0	input Energy (MWh) ❷ Generation	Value %	20,780,462 100.0000%	1.08107 7,053,486 33.9429%	1.08130 3,871,318 18.6296%	1.05370 4,243,399 20.4201%	1.07980 641,040 3.0848%	1.01776 4,795,832 23.0786%	1.08246 175,389 0.8440%
5.0	input	Value	19,585,409,198	6,524,538,973	3,580,243,499	4,027,143,921	593,662,512	4,697,792,089	162,028,204
	Energy (kWh) Sales	%	100.0000%	33.3133%	18.2802%	20.5620%	3.0311%	23.9862%	0.8273%
6.0	Internally Generated Revenue Estimate Altocator	Value %	8,724,936,010 100.0000%	0 0.0000%	0.0000%	4,027,143,921 46.1567%	0.0000%	4,697,792,089 53.8433%	0.0000%
6.2	Input Energy Efficiency Allocator	Value %	2,131,010 100.0000%	726,908 34.1110%	385,838 18.1059%	425,986 19.9899%	62,537 2.9346%	529,741 24.8587%	0.0000%
7.0	Input Services	Value %	430,373,525 100.0000%	340,765,605 79.1790%	86,889,439 20.1893%	1,447,950 0.3364%	1,270,531 0.2952%	0.0000%	0.0000%
8.0	Input Meters	Value %	81,063,248 100.0000%	59,433,234 73.3171%	18,100,370 22.3287%	1,061,956 1.3100%	1,454,375 1.7941%	1,013,313 1,2500%	0.0000%
8.5	Input Meter Reading	Value %	5,687,972 100.0000%	4,023,957 70.7450%	648,932 11.4088%	9,267 0.1629%	823,841 14.4839%	181,975 3.1993%	0.0000%
9.0	Input	Value	40,799,619	16,609,471	9,543,294	6,413,115	757,306	7,326,271	150,162
	12 CP Demand	%	100.0000%	40.7099%	23.3906%	15.7186%	1.8562%	17.9567%	0.3680%
11.0	Internally Generated	Value	318,362,003	182,374,207	49,755,942	1,668,893	2,041,524	1,119,158	81,402,278
	Dist'n Plant wo Land - Customer	%	100.0000%	57.2852%	15.6287%	0.5242%	0.6413%	0.3515%	25.5691%
12.0	Internally Generated	Value	1,460,364,893	694,002,688	347,404,072	212,730,739	43,550,384	151,081,795	11,595,215
	Dist'n Plant w/o Land - Demand	%	100.0000%	47.5226%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940%
13.0	Internally Generated Dist'n Plant wo Land - Energy	Value %	0 0.0000%	0.0000%	0.0000%	0 0.0000%	0 0.0000%	0.0000%	0.0000%
14.0	Internally Generated	Value	0	0	0	0	0	0	0
	Overhead Lines & Transformers - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15.0	Internally Generated	Value	972,248,981	462,037,542	231,286,890	141,627,100	28,993,998	100,583,848	7,719,602
	Overhead Lines & Transformers - Demand	%	100.0000%	47.5226%	23.7889%	14.5670%	2.9822%	10.3455%	0.7940%
16.0	Internally Generated	Value	0	0	0	0	0	0	0
	Overhead Lines & Transformers - Energy	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
17.0	Internally Generated	Value	193,094,317	108,016,827	29,723,978	1,058,371	1,315,643	750,386	52,229,112
	Net Plant - Customer	%	100.0000%	55.9399%	15.3935%	0.5481%	0.6813%	0.3886%	27.0485%
18.0	Internally Generated	Value	3,179,605,330	1,434,857,177	753,139,376	473,887,261	72,666,195	436,944,957	8,110,364
	Net Plant - Demand	%	100.0000%	45.1269%	23.6866%	14.9040%	2.2854%	13.7421%	0.2551%
19.0	Internally Generated	Value	1,358,219,316	461,018,642	253,030,866	277,350,231	41,898,613	313,457,485	11,463,478
	Net Plant - Energy	%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
20.0	Internally Generated	Value	319,753,573	183,171,370	49,973,427	1,676,188	2,050,448	1,124,050	81,758,090
	PTD Plant - Customer	%	100.0000%	57,2852%	15.6287%	0.5242%	0.6413%	0.3515%	25.5691%
21.0	Internally Generated	Value	4,792,210,991	2,162,041,880	1,135,087,504	714,304,585	109,365,066	659,308,410	12,103,545
	PTD Plant - Demand	%	100.0000%	45.1157%	23.6861%	14.9055%	2.2821%	13.7579%	0.2526%
22.0	Internally Generated	Value	2,185,358,684	741,773,498	407,123,647	446,253,215	67,414,369	504,349,356	18,444,600
	PTD Plant - Energy	%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
25.0	Internally Generated	Value	333,412,365	190,995,832	52,108,123	1,747,789	2,138,036	1,172,066	85,250,519
	Total Plant - Customer	%	100.0000%	57.2852%	15.6287%	0.5242%	0.6413%	0.3515%	25.5691%
26.0	Internally Generated	Value	4,996,918,038	2,254,396,997	1,183,574,604	744,817,262	114,036,772	687,471,836	12,620,568
	Total Plant - Demand	%	100.0000%	45.1157%	23.6861%	14,9055%	2.2821%	13.7579%	0.2526%
27.0	Internally Generated	Value	2,278,709,817	773,459,554	424,514,592	465,315,643	70,294,083	525,893,454	19,232,491
	Total Plant - Energy	%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
28.0	Internally Generated	Value	135,647,155	67,833,971	21,722,382	833,529	918,081	597,035	43,742,157
	Rate Base - Customer	%	100.0000%	50.0077%	16.0139%	0.6145%	0.6768%	0.4401%	32.2470%
29.0	Internally Generated	Value	2,671,386,418	1,205,404,121	632,755,870	398,156,489	61,013,236	367,275,512	6,781,191
	Rate Base - Demand	%	100.0000%	45,1228%	23.6864%	14.9045%	2.2840%	13,7485%	0.2538%
30.0	Internally Generated	Value	1,264,755,071	436,082,768	239,344,769	262,348,733	39,632,374	296,502,994	10,843,434
	Rate Base - Energy	%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
	Internally Generated	Value	34,900,816	28,185,204	4,206,977	76,493	1,327,686	291,892	812,563

		Total		Small	Medium	Public	High LF/	Lighting
		Company	Residential	General Service	General Service	Schools	LTMACS	Service
31.0 Payroll - Customer	%	100.0000%	80.7580%	12.0541%	0.2192%	3.8042%	0.8363%	2.3282%

	Internally Generated	Value	Total Company 86,396,469	Residential 38,539,810	Small General Service 20,436,650	Medium General Service 12,954,984	Public Schools 1,912,431	High LF/ LTMACS 12,344,689	Lighting Service 207,905
32.0	Payroll - Demand Internally Generated	% Value	100.0000% 7,333,804	44.6081% 2,489,304	23.6545% 1,366,259	14.9948% 1,497,573	2.2136% 226,235	14.2884% 1,692,537	0.2406% 61,898
33.0	Payroll - Energy	%	100.0000%	33.9429%	18.6296%	20.4201%	3.0848%	23.0786%	0.8440%
34.0	Internally Generated Tot_Revenues	Value %	1,875,188,972 100.0000%	765,634,845 40.8297%	378,320,527 20.1751%	333,077,363 17.7623%	52,067,529 2.7767%	321,403,649 17.1398%	24,685,059 1.3164%
	Customer Return @ Class Return Demand Return @ Class Return Energy Return @ Class Return Total Return	3.2189% 63.4982% 33.2828% 100.0000%	10,452,484 206,190,755 108,075,691 324,718,929	4,214,659 74,894,145 27,094,686 106,203,490	1,420,237 41,370,385 15,648,666 58,439,288	95,742 45,733,698 30,134,327 7 <b>5,963,76</b> 7	99,100 6,585,954 4,278,039 10,963,094	59,983 36,899,222 29,788,890 66,748,095	4,562,762 707,349 1,131,083 6,401,194
	Customer Return @ Overall Return Demand Return @ Overall Return Energy Return @ Overall Return Total Return	3.3151% 65.2865% 31.3984% 100.0000%	10,764,779 211,997,689 101,956,462 324,718,929	5,383,214 95,659,275 34,606,951 135,649,440	1,723,859 50,214,668 18,994,084 70,932,612	66,148 31,597,172 20,819,648 52,482,968	72,858 4,841,930 3,145,173 8,059,960	47,380 29,148,498 23,530,085 52,723,963	3,471,320 538,146 860,521 4,869,987
	Customer Return Difference Demand Return Difference Energy Return Difference Total Return Difference		(312,295) (5,806,935) 6,119,230 (0)	(1,168,555) (20,765,130) (7,512,265) (29,445,950)	(303,622) (8,844,283) (3,345,418) (12,493,323)	29,594 14,136,526 9,314,679 23,480,800	26,243 1,744,025 1,132,866 2,903,134	12,603 7,752,724 6,258,805 14,024,132	1,091,443 169,202 270,562 1,531,208
	Customer Return Demand Return Energy Return		10,764,779 211,997,689 101,956,462 324,718,929	4,407,049 76,435,039 25,361,402 106,203,490	1,309,692 42,058,212 15,071,384 58,439,288	844,561 46,926,969 28,192,237 75,963,767	169,100 6,737,285 4,056,710 10,963,094	512,295 38,302,366 27,933,434 66,748,095	3,522,081 1,537,818 1,341,295 6,401,194
	Customer Return @ Requested Return Demand Return @ Requested Return Energy Return @ Requested Return Total Return	3.3151% 65.2865% 31.3984% 100.0000%	11,401,009 224,527,388 107,982,394 343,910,791	5,701,378 101,313,025 36,652,326 143,666,729	1,825,745 53,182,505 20,116,691 75,124,941	70,057 33,464,659 22,050,152 55,584,868	77,164 5,128,102 3,331,062 8,536,328	50,180 30,869,144 24,920,784 55,840,107	3,676,485 569,952 911,380 5,157,817
	Customer Return @ Requested Return Demand Return @ Requested Return Energy Return @ Requested Return Total Return	3.3812% 65.2082% 31.4107% 100.0000%	11,628,222 224,257,873 108,024,696 343,910,791	5,701,378 101,313,025 36,652,326 143,668,729	1,740,399 50,696,452 19,176,322 71,813,173	81,640 38,997,306 25,695,660 64,774,608	79,368 5,274,563 3,426,198 8,780,129	44,475 27,359,372 22,087,331 49,491,178	3,980,963 617,154 986,858 5,584,975
	Customer Return Difference Demand Return Difference Energy Return Difference Total Return Difference		227,213 (269,515) 42,302 (0)	. 0 1 0 1	(85,346) (2,488,054) (940,369) (3,511,768)	11,582 5,532,647 3,645,508 9,189,737	2,204 146,461 95,137 243,801	(5,705) (3,509,771) (2,833,453) (6,348,929)	304,478 47,202 75,478 427,158
	Customer Return Demand Return Energy Return		11,401,009 224,527,388 107,982,394 343,910,791	5,701,378 101,313,025 36,652,326 143,666,729	1,707,006 50,892,546 19,013,621 71,613,173	380,778 39,457,117 24,936,710 64,774,606	85,407 5,287,080 3,407,641 8,780,129	(164,488) 26,729,124 22,926,542 49,491,178	3,690,928 848,494 1,045,553 5,584,975
35.0	Internally Generated General Plant - Customer	Value %	11,315,106 100.0000%	6,481,878 57.2852%	1,768,408 15.6287%	59,315 0.5242%	72,559 0.6413%	39,777 0.3515%	2,893,170 25.5691%
36.0	Internally Generated General Plant - Demand	Value %	169,581,7 <b>7</b> 2 100,0000%	76,508,087 45.1157%	40,167,295 23.6861%	25,277,067 14.9055%	3,870,097 2.2821%	23,330,919 13.7579%	428,308 0.2526%
37.0	Internally Generated General Plant - Energy	Value %	77,333,197 100.0000%	26,249,108 33.9429%	14,406,868 18.6296%	15,791,544 20.4201%	2,385,589 3.0848%	17,847,390 23.0786%	652,698 0.8440%
38.0	Internally Generated Distribution Operations - Customer	Value %	7,986,955 100.0000%	5,364,752 67.1689%	862,357 10.7971%	12,360 0.1548%	1,070,698 13,4056%	236,440 2.9603%	440,349 5.5133%
39.0	Internally Generated Distribution Operations - Demand	Value %	21,076,553 100.0000%	10,016,116 47.5226%	5,013,870 23.7889%	3,070,213 14.5670%	628,536 2.9822%	2,180,471 10.3455%	167,347 0.7940%
40.0	Internally Generated Distribution Operations - Energy	Value %	1,552,929 100.0000%	527,109 33.9429%	289,305 18.6296%	317,110 20.4201%	47,905 3.0848%	358,394 23.0786%	13,107 0.8440%
41.0	Internally Generated Distribution Maintenance - Customer	Value %	2,324,016 100.0000%	760,341 32.7167%	231,561 9.9638%	13,586 0.5846%	18,606 0.8006%	12,964 0.5578%	1,286,959 55.3765%
42.0	Internally Generated Distribution Maintenance - Demand	Value %	41,550,267 100.0000%	19,745,748 47.5226%	9,884,332 23.7889%	6,052,610 14.5670%	1,239,095 2.9822%	4,298,576 10.3455%	329,907 0.7940%
43.0	Internally Generated Distribution Maintenance - Energy	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0.0000%	0 0.0000%
45.0	Internally Generated Distribution O&M - Customer	Value %	13,345,856 100.0000%	8,099,783 60.6914%	1,420,053 10.6404%	31,438 0.2356%	1,472,802 11.0357%	334,797 2.5086%	1,986,983 14.8884%
46.0	internally Generated Distribution O&M - Demand	Value %	73,458,055 100.0000%	34,909,143 47.5226%	17,474,829 23.7889%	10,700,604 14.5670%	2,190,635 2.9822%	7,599,590 10.3455%	583,253 0.7940%
47.0	Internally Generated Distribution O&M - Energy	Value %	2,107,000 100.0000%	715,176 33.9429%	392,526 18.6296%	430,252 20.4201%	64,997 3.0848%	486,265 23.0786%	17,783 0.8440%
48.0	Internally Generated O&M Less A&G and Fuel - Customer	Value %	43,649,657 100.0000%	34,526,084 79.0982%	5,141,783 11.7797%	93,296 0.2137%	1,554,528 3.5614%	341,331 0.7820%	1,992,634 4.5651%
49.0	Internally Generated O&M Less A&G and Fuel - Demand	Value %	418,628,699 100.0000%	186,709,197 44.6002%	99,056,217 23.6621%	62,717,595 14.9817%	8,993,009 2.1482%	60,494,163 14.4506%	658,518 0.1573%

50.0	Internally Generated O&M Less A&G and Fuel - Energy	Value %	Total Company (351,518,959) 100.0000%	Residential (119,315,630) 33.9429%	Small General Service (65,486,586) 18.6296%	Medium General Service (71,780,649) 20.4201%	Public Schools (10,843,725) 3.0848%	High LF/ LTM/ICS (81,125,520) 23.0786%	Lighting Service (2,966,848) 0.8440%
55.0	Input Residential Direct	Value %	1 100.0000%	1 100.0000%	0.0000%	0 0.0000%	0.0000 <del>%</del>	0.0000%	0.0000%
56.0	Input Small GS Direct	Value %	1 100.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%	0.0000 <del>%</del>	0 0.0000%
57.0	Input Medium GS Direct	Value %	1 100.0000%	0.0000%	0.0000%	1 100.0000%	0.0000%	0.0000%	0.0000%
58.0	Input Public Schools Direct	Value %	1 100,0000%	0.0000%	0.0000%	0 0.0000%	1 100.0000%	0 0.0000%	0 0.0000%
59.0	Input High LF/LTM/ICS Direct	Value %	1 100.0000%	0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%	0 0.0000%
60.0	Input Lighting Service Direct	Value %	1 100.0000%	0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	1 100.0000%
61.0	Input Production	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0.0000%	0.0000%
70.0	Internally Generated Production O&M - Customer	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0.0000%	0 0.0000%
71.0	Internally Generated Production O&M - Demand	Value %	337,334,201 100.0000%	148,609,848 44.0542%	79,748,393 23.6408%	50,785,215 15.0549%	6,656,917 1.9734%	51,487,405 15.2630%	46,424 0.0138%
72.0	Internally Generated Production O&M - Energy	Value %	96,819,826 100.0000%	32,863,430 33.9429%	18,037,149 18.6296%	19,770,740 20.4201%	2,986,717 3.0848%	22,344,623 23.0786%	817,167 0.8440%
73.0	Internally Generated Production Plant - Customer	Value %	0 0.0000%	0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
74.0	Internally Generated Production Plant - Demand	Value %	3,325,462,796 100.0000%	1,465,005,684 44.0542%	786,164,918 23.6408%	500,643,993 15.0549%	65,624,322 1.9734%	507,566,232 15.2630%	457,647 0.0138%
75.0	Internally Generated Production Plant - Energy	Value %	2,185,358,684 100.0000%	741,773,498 33.9429%	407,123,647 18.6296%	446,253,215 20.4201%	67,414,369 3.0848%	504,349,356 23.0786%	18,444,600 0.8440%
76.0	Internally Generated Net Taxable Income	Value %	157,624,502 100.0000%	51,568,565 32.7161%	26,855,072 17.0374%	47,127,891 29.8988%	6,262,820 3.9733%	17,494,132 11.0986%	8,316,022 5.2758%
99.0	-	Value %	0 0.0000%	0 0.0000%	0.0000%	0.0000%	0 0.0000%	0 0.0000%	0 0.0000%