

| Service Class No. | Description |
|--------------------------|--|
| 1 | Residential Service |
| 2 | General Service - Small Use |
| 3 | General Service - 100 kW Minimum |
| 4 | Residential Service Time-of-Use Rate |
| 6 | Area Lighting Service |
| 7 | General Service - 12 kW Minimum |
| 8 | Large General Service - Time-of-Use Rate - Secondary |
| 8 | Large General Service - Time-of-Use Rate - Primary |
| 8 | Large General Service - Time-of-Use Rate - Sub Transmission Secondary |
| 8 | Large General Service - Time-of-Use Rate - Sub Transmission Industrial |
| 8 | Large General Service - Time-of-Use Rate - Sub Transmission Commercial |
| 8 | Large General Service - Time-of-Use Rate - Transmission |
| 9 | General Service - Time-of-Use Rate |

| Service Class No. | Description |
|--------------------------|---|
| 1RNH | Residential Non Heat General Sales Service |
| 1RH | Residential Heat General Sales Service |
| 1C | Commerical General Sales Service |
| 1I/M | Industrial and Municipal General Sales Service |
| 5RNH | Residential Non Heat Small Transportation Service |
| 5RH | Residential Heat Small Transportation Service |
| 5C | Commerical Small Transportation Service |
| 5I/M | Industrial and Municipal Small Transportation Service |
| 3C | Commerical Large Transportation Service |
| 3I/M | Industrial and Municipal Large Transportation Service |
| 3 HP | Large Transportation Service - High pressure option |
| 7 | Non Residential Gas Transportation Service for Distributed Generation |

| | TOTAL SYSTEM (1)-1 | RESIDENTIAL SERVICE SC 1 (2) | RESIDENTIAL TOU SC 4 (3) | GEN SERVICE SMALL USE SC 2 (4) | GEN SERVICE 100 kW MIN SC 3 (5) | GEN SERVICE 12 kW MIN SC 7 (6) | GEN SERVICE TOU SC 9 (7) | (8) | (9) |
|---|--------------------------|---------------------------------------|-----------------------------------|---|--|---|-----------------------------------|-----|-----|
| SUMMARY OF RESULTS | | | | | | | | | |
| 1 DEVELOPMENT OF RATE BASE | | | | | | | | | |
| 2 ELECTRIC PLANT INCL NON INTEREST BEARING CWIP | 1,524,621,916 | 672,765,150 | 23,769,139 | 70,095,361 | 125,714,205 | 181,617,382 | 18,614,463 | | |
| 3 DEPRECIATION RESERVE | 561,735,000 | 258,223,332 | 8,935,630 | 26,638,835 | 43,564,097 | 64,878,108 | 6,603,647 | | |
| 4 NET PLANT IN SERVICE | 962,886,915 | 414,541,817 | 14,833,509 | 43,456,527 | 82,150,108 | 116,739,274 | 12,010,816 | | |
| 5 | | | | | | | | | |
| 6 ADDITIONS & DEDUCTIONS TO NET PLT | | | | | | | | | |
| 7 PLANT HELD FOR FUTURE USE | 1,831,000 | 788,269 | 28,207 | 82,634 | 156,222 | 221,992 | 22,840 | | |
| 8 FOSSIL FUELS | 1,068,000 | 605,371 | 20,569 | 47,887 | 50,730 | 102,708 | 5,212 | | |
| 9 MATERIAL AND SUPPLIES | 5,478,000 | 2,369,051 | 84,468 | 248,763 | 461,069 | 661,194 | 68,195 | | |
| 10 PREPAYMENTS | 21,309,000 | 10,636,290 | 350,924 | 1,147,221 | 1,522,850 | 2,335,379 | 231,593 | | |
| 11 O&M WORKING CAPITAL | 25,155,718 | 12,542,405 | 437,193 | 1,224,774 | 1,762,995 | 2,821,151 | 253,600 | | |
| 12 DEFERRED DEBITS AND CREDITS | 84,812,443 | 42,761,597 | 1,482,653 | 3,701,619 | 5,311,382 | 8,998,961 | 649,743 | | |
| 13 DEFERRED INCOME TAX | (170,952,680) | (76,593,297) | (2,715,431) | (7,739,195) | (13,324,256) | (19,952,321) | (1,860,655) | | |
| 14 DEFERRED INVESTMENT TAX CREDITS | (3,615,720) | (1,556,614) | (55,701) | (163,179) | (308,495) | (438,373) | (45,102) | | |
| 15 TOT ADDS & DEDUCTS TO NET PLT | (34,914,239) | (8,446,927) | (367,118) | (1,449,476) | (4,367,502) | (5,249,309) | (674,574) | | |
| 16 | | | | | | | | | |
| 17 TOTAL RATE BASE | 927,972,676 | 406,094,890 | 14,466,391 | 42,007,050 | 77,782,606 | 111,489,965 | 11,336,242 | | |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 DEVELOPMENT OF RETURN | | | | | | | | | |
| 21 ELECTRIC SALES REVENUES | 358,216,665 | 172,119,816 | 5,424,050 | 13,632,851 | 25,012,232 | 45,069,784 | 3,911,477 | | |
| 22 STANDBY - SC14 REVENUES | 3,576,036 | 1,555,515 | 53,412 | 169,885 | 282,975 | 416,581 | 40,564 | | |
| 23 OTHER OPERATING REVENUES | 2,632,462 | 2,401,870 | 80,293 | 23,366 | 22,709 | 52,042 | 3,731 | | |
| 24 TOTAL OPERATING REVENUES | 364,425,163 | 176,077,201 | 5,557,754 | 13,826,102 | 25,317,917 | 45,538,408 | 3,955,771 | | |
| 25 | | | | | | | | | |
| 26 OPERATING EXPENSES | | | | | | | | | |
| 27 OPER & MAINT EXPENSE | 166,763,984 | 81,299,363 | 2,710,725 | 7,849,691 | 11,622,416 | 17,657,997 | 1,674,319 | | |
| 28 DEPRECIATION EXPENSE | 47,970,562 | 22,582,265 | 782,702 | 2,256,906 | 3,528,173 | 5,391,257 | 522,293 | | |
| 29 REGULATORY DEBITS & CREDITS | 861,791 | 371,012 | 13,276 | 38,893 | 73,528 | 104,484 | 10,750 | | |
| 30 TAXES OTHER THAN INCOME | 51,468,165 | 22,183,999 | 774,584 | 2,240,849 | 4,382,630 | 6,226,029 | 619,662 | | |
| 31 OTHER INCOME & DEDUCTIONS | 386,694 | 169,223 | 6,028 | 17,505 | 32,413 | 46,459 | 4,724 | | |
| 32 TAX EXPENSE | 23,455,299 | 13,050,938 | 270,055 | (113,818) | 995,615 | 4,585,380 | 262,517 | | |
| 33 TOTAL OPERATING EXPENSES | 290,906,496 | 139,656,800 | 4,557,370 | 12,290,027 | 20,634,775 | 34,011,606 | 3,094,265 | | |
| 34 | | | | | | | | | |
| 35 OPERATING INCOME | 73,518,667 | 36,420,401 | 1,000,384 | 1,536,075 | 4,683,142 | 11,526,802 | 861,506 | | |
| 36 | | | | | | | | | |
| 37 | | | | | | | | | |
| 38 RATE OF RETURN | 7.92% | 8.97% | 6.92% | 3.66% | 6.02% | 10.34% | 7.60% | | |
| 39 INDEX RATE OF RETURN | 1.000 | 1.132 | 0.873 | 0.462 | 0.760 | 1.305 | 0.959 | | |

| | LARGE GEN SERV TOU SEC SC 8 (10) | LARGE GEN SERV TOU SUBSTA SEC SC 8 (11) | LARGE GEN SERV TOU PRI SC 8 (12) | LARGE GEN SERV TOU SUB-TRAN IND SC 8 (13) | LARGE GEN SERV TOU SUB-TRAN COM SC 8 (14) | LARGE GEN SERV TOU TRAN SC 8 (15) | (16) | TOTAL LIGHTING (17) |
|---|--|---|--|---|---|---|------|---------------------------|
| SUMMARY OF RESULTS | | | | | | | | |
| 1 DEVELOPMENT OF RATE BASE | | | | | | | | |
| 2 ELECTRIC PLANT INCL NON INTEREST BEARING CWIP | 162,282,629 | 9,058,837 | 110,248,677 | 64,254,496 | 29,794,659 | 2,718,561 | | 53,688,357 |
| 3 DEPRECIATION RESERVE | 54,815,403 | 3,009,962 | 36,193,833 | 23,982,020 | 9,242,819 | 1,104,212 | | 24,543,101 |
| 4 NET PLANT IN SERVICE | 107,467,226 | 6,048,874 | 74,054,845 | 40,272,476 | 20,551,840 | 1,614,349 | | 29,145,256 |
| 5 | | | | | | | | |
| 6 ADDITIONS & DEDUCTIONS TO NET PLT | | | | | | | | |
| 7 PLANT HELD FOR FUTURE USE | 204,375 | 11,503 | 140,845 | 76,574 | 39,086 | 3,069 | | 55,383 |
| 8 FOSSIL FUELS | 48,117 | 7,799 | 29,310 | 128,353 | 9,166 | 7,586 | | 5,193 |
| 9 MATERIAL AND SUPPLIES | 595,874 | 33,651 | 400,517 | 235,039 | 112,278 | 9,817 | | 198,083 |
| 10 PREPAYMENTS | 1,969,223 | 80,098 | 1,495,121 | 639,319 | 227,509 | 29,650 | | 643,825 |
| 11 O&M WORKING CAPITAL | 2,146,121 | 81,546 | 1,589,850 | 1,085,439 | 136,283 | 60,602 | | 1,013,760 |
| 12 DEFERRED DEBITS AND CREDITS | 6,124,677 | 629,880 | 3,942,369 | 8,095,404 | 1,338,936 | 441,283 | | 1,333,937 |
| 13 DEFERRED INCOME TAX | (16,898,388) | (1,227,580) | (11,578,746) | (10,885,247) | (3,621,095) | (516,476) | | (4,039,995) |
| 14 DEFERRED INVESTMENT TAX CREDITS | (403,585) | (22,716) | (278,131) | (151,213) | (77,185) | (6,061) | | (109,367) |
| 15 TOT ADDS & DEDUCTS TO NET PLT | (6,213,586) | (405,819) | (4,258,865) | (776,333) | (1,835,022) | 29,471 | | (899,179) |
| 16 | | | | | | | | |
| 17 TOTAL RATE BASE | 101,253,641 | 5,643,055 | 69,795,979 | 39,496,143 | 18,716,818 | 1,643,820 | | 28,246,076 |
| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 DEVELOPMENT OF RETURN | | | | | | | | |
| 21 ELECTRIC SALES REVENUES | 28,222,080 | 3,367,207 | 19,616,324 | 23,395,786 | 9,341,417 | 617,313 | | 8,486,329 |
| 22 STANDBY - SC14 REVENUES | 365,475 | 25,626 | 262,636 | 193,114 | 80,657 | 8,028 | | 121,567 |
| 23 OTHER OPERATING REVENUES | 20,547 | (3,989) | 25,987 | (8,409) | (21,042) | 728 | | 34,628 |
| 24 TOTAL OPERATING REVENUES | 28,608,102 | 3,388,843 | 19,904,947 | 23,580,491 | 9,401,032 | 626,069 | | 8,642,525 |
| 25 | | | | | | | | |
| 26 OPERATING EXPENSES | | | | | | | | |
| 27 OPER & MAINT EXPENSE | 14,900,970 | 1,094,924 | 11,231,158 | 8,530,602 | 3,280,091 | 362,880 | | 4,548,847 |
| 28 DEPRECIATION EXPENSE | 4,364,982 | 261,422 | 2,929,725 | 2,430,373 | 736,333 | 120,208 | | 2,063,922 |
| 29 REGULATORY DEBITS & CREDITS | 96,193 | 5,414 | 66,291 | 36,041 | 18,397 | 1,444 | | 26,067 |
| 30 TAXES OTHER THAN INCOME | 5,782,770 | 324,858 | 3,959,964 | 2,222,571 | 1,100,089 | 84,369 | | 1,565,789 |
| 31 OTHER INCOME & DEDUCTIONS | 42,193 | 2,352 | 29,085 | 16,458 | 7,799 | 685 | | 11,770 |
| 32 TAX EXPENSE | (277,202) | 582,427 | (456,275) | 3,461,188 | 1,385,179 | (4,127) | | (286,577) |
| 33 TOTAL OPERATING EXPENSES | 24,909,906 | 2,271,396 | 17,759,948 | 16,697,234 | 6,527,888 | 565,461 | | 7,929,819 |
| 34 | | | | | | | | |
| 35 OPERATING INCOME | 3,698,196 | 1,117,447 | 2,144,999 | 6,883,257 | 2,873,144 | 60,609 | | 712,706 |
| 36 | | | | | | | | |
| 37 | | | | | | | | |
| 38 RATE OF RETURN | 3.65% | 19.80% | 3.07% | 17.43% | 15.35% | 3.69% | | 2.52% |
| 39 INDEX RATE OF RETURN | 0.461 | 2.499 | 0.388 | 2.200 | 1.938 | 0.465 | | 0.318 |

Rochester Gas and Electric Corporation
 Gas Embedded Cost of Service Study
 Summary of Results and Indexed ROR by Service Class

| SUMMARY OF RESULTS | TOTAL GAS SYSTEM | TOTAL FIRM GS SC1 | TOTAL TRANSPORT SC3, SC5, SC7 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL RESIDENTIAL SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 | (9) | (10) | TOTAL RESIDENTIAL NON-HEAT-SC5 | TOTAL RESIDENTIAL HEATING - SC5 | TOTAL RESIDENTIAL SC5 |
|--|------------------|-------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------|-----------------------|-----|------|--------------------------------|---------------------------------|-----------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | (11) | (12) | (13) |
| 1 DEVELOPMENT OF RATE BASE | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 GAS UTILITY PLANT IN SERVICE | 678,769,194 | 472,604,638 | 206,164,555 | 15,240,306 | 397,503,182 | 412,743,488 | 49,481,452 | 10,379,699 | | | 1,673,596 | 72,643,151 | 74,316,746 |
| 4 PLUS: NON INTEREST BEARING CWIP | 1,171,464 | 809,281 | 362,183 | 25,946 | 679,789 | 705,736 | 85,532 | 18,013 | | | 2,919 | 127,046 | 129,965 |
| 5 LESS: ACCUM. DEPRECIATION | \$258,124,946 | \$180,157,989 | \$77,966,956 | \$5,819,467 | \$151,630,075 | \$157,449,541 | \$18,758,124 | \$3,950,324 | | | \$635,175 | \$27,551,099 | \$28,186,274 |
| 6 NET GAS PLANT IN SERVICE | 421,815,712 | 293,255,930 | 128,559,782 | 9,446,786 | 246,552,897 | 255,999,683 | 30,808,859 | 6,447,388 | | | 1,041,340 | 45,219,098 | 46,260,437 |
| 7 | | | | | | | | | | | | | |
| 8 INVESTMENT ADDITIONS: | | | | | | | | | | | | | |
| 9 WORKING CAPITAL REQUIREMENTS | 80,774,790 | 70,039,727 | 10,735,062 | 1,582,475 | 57,029,966 | 58,612,440 | 9,151,379 | 2,275,908 | | | 94,527 | 4,643,502 | 4,738,029 |
| 10 | | | | | | | | | | | | | |
| 11 INVESTMENT DEDUCTIONS: | | | | | | | | | | | | | |
| 12 ACCUMULATED DEFERRED DEBITS & CREDITS | 1,657,990 | 1,154,388 | 503,602 | 37,226 | 970,943 | 1,008,168 | 120,866 | 25,354 | | | 4,088 | 177,445 | 181,533 |
| 13 ACCUMULATED DEFERRED INCOME TAX | 3,663,666 | 1,884,926 | 1,778,740 | 107,025 | 1,763,494 | 1,870,518 | 33,409 | (19,002) | | | 15,639 | 664,228 | 679,868 |
| 14 ACCUMULATED DEFERRED ITC | 46,954,970 | 31,954,891 | 15,000,079 | 1,071,328 | 26,769,819 | 27,841,147 | 3,417,140 | 696,603 | | | 126,715 | 5,418,211 | 5,544,926 |
| 15 | | | | | | | | | | | | | |
| 16 RATE BASE | 450,313,876 | 328,301,452 | 122,012,424 | 9,813,682 | 274,078,607 | 283,892,289 | 36,388,823 | 8,020,340 | | | 989,424 | 43,602,716 | 44,592,139 |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 DEVELOPMENT OF RETURN | | | | | | | | | | | | | |
| 20 SALES OF GAS DELIVERY REVENUE | 133,699,045 | 100,828,802 | 32,870,242 | 3,203,392 | 86,345,996 | 89,549,388 | 9,567,245 | 1,712,169 | | | 327,738 | 14,323,277 | 14,651,014 |
| 21 SALES OF GAS COMMODITY REVENUE | 283,443,080 | 281,686,973 | 1,756,107 | 5,802,216 | 226,435,745 | 232,237,961 | 39,445,529 | 10,003,483 | | | 10,684 | 547,853 | 558,536 |
| 22 INTERDEPARTMENTAL SALES - BASE REV | 3,798 | 2,247 | 1,551 | 39 | 1,815 | 1,854 | 310 | 83 | | | 6 | 349 | 355 |
| 23 OTHER OPERATING REVENUE | 9,958,646 | 7,902,873 | 2,055,773 | 266,688 | 6,888,336 | 7,155,024 | 625,829 | 122,020 | | | 19,039 | 814,189 | 833,229 |
| 24 TOTAL GAS OPERATING REV | 427,104,569 | 390,420,895 | 36,683,673 | 9,272,335 | 319,671,892 | 328,944,228 | 49,638,912 | 11,837,755 | | | 357,467 | 15,685,667 | 16,043,134 |
| 25 | | | | | | | | | | | | | |
| 26 LESS: | | | | | | | | | | | | | |
| 27 PURCHASE GAS COSTS | 283,402,382 | 281,646,530 | 1,755,852 | 5,801,383 | 226,403,234 | 232,204,617 | 39,439,866 | 10,002,047 | | | 10,682 | 547,774 | 558,456 |
| 28 O&M EXPENSE (EXCL GAS PURCH) | 57,097,232 | 45,100,819 | 11,996,413 | 1,520,590 | 39,207,907 | 40,728,497 | 3,654,929 | 717,393 | | | 109,970 | 4,695,210 | 4,805,181 |
| 29 DEPRECIATION EXPENSE | 18,598,303 | 13,281,589 | 5,316,713 | 451,256 | 11,224,882 | 11,676,137 | 1,337,593 | 267,859 | | | 47,331 | 1,996,586 | 2,043,916 |
| 30 TAXES OTHER THAN INCOME TAXES | 24,475,730 | 18,970,646 | 5,505,084 | 643,185 | 15,890,760 | 16,533,945 | 1,975,519 | 461,182 | | | 52,108 | 1,942,628 | 1,994,736 |
| 31 REGULATORY DEBITS & CREDITS | 667,363 | 496,106 | 171,257 | 16,648 | 421,711 | 438,360 | 48,008 | 9,738 | | | 1,482 | 62,772 | 64,254 |
| 32 TOTAL INCOME TAX EXPENSE | 9,790,868 | 7,009,491 | 2,781,377 | 175,797 | 6,131,415 | 6,307,212 | 679,975 | 22,304 | | | 38,038 | 1,855,339 | 1,893,376 |
| 33 TOTAL OPERATING EXPENSES | 394,031,878 | 366,505,181 | 27,526,698 | 8,608,858 | 299,279,909 | 307,888,768 | 47,135,890 | 11,480,523 | | | 259,611 | 11,100,309 | 11,359,920 |
| 34 | | | | | | | | | | | | | |
| 35 NET OPERATING INCOME/RETURN | 33,072,690 | 23,915,715 | 9,156,976 | 663,477 | 20,391,983 | 21,055,460 | 2,503,022 | 357,232 | | | 97,856 | 4,585,358 | 4,683,215 |
| 36 | | | | | | | | | | | | | |
| 37 RATE OF RETURN | 7.34% | 7.28% | 7.50% | 6.76% | 7.44% | 7.42% | 6.88% | 4.45% | | | 9.89% | 10.52% | 10.50% |
| 38 RELATIVE RATE OF RETURN | 1.00 | 0.99 | 1.02 | 0.92 | 1.01 | 1.01 | 0.94 | 0.61 | | | 1.35 | 1.43 | 1.43 |

Rochester Gas and Electric Corporation
 Gas Embedded Cost of Service Study
 Summary of Results and Indexed ROR by Service Class

| SUMMARY OF RESULTS | TOTAL COMMERCIAL SC5 (14) | TOTAL INDUST/MUNI SC5 (15) | TOTAL TRANSPORT SC5 (16) | TOTAL COMMERCIAL SC3 (17) | TOTAL INDUST/MUNI SC3 (18) | TOTAL HIGH PRESSURE SC3 (19) | TOTAL TRANSPORT SC3 (20) | TOTAL NON RES DIST GEN SC7 (21) |
|--|------------------------------------|-------------------------------------|-----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|--|
| 1 DEVELOPMENT OF RATE BASE | | | | | | | | |
| 2 | | | | | | | | |
| 3 GAS UTILITY PLANT IN SERVICE | 32,245,598 | 8,687,755 | 115,250,099 | 31,251,486 | 58,579,510 | 929,931 | 90,760,928 | 153,528 |
| 4 PLUS: NON INTEREST BEARING CWIP | 56,365 | 15,234 | 201,565 | 55,134 | 103,699 | 1,515 | 160,348 | 270 |
| 5 LESS: ACCUM. DEPRECIATION | \$12,151,217 | \$3,296,174 | \$43,633,665 | \$11,781,814 | \$22,150,797 | \$342,625 | \$34,275,236 | \$58,055 |
| 6 NET GAS PLANT IN SERVICE | 20,150,746 | 5,406,815 | 71,817,998 | 19,524,807 | 36,532,412 | 588,822 | 56,646,041 | 95,743 |
| 7 | | | | | | | | |
| 8 INVESTMENT ADDITIONS: | | | | | | | | |
| 9 WORKING CAPITAL REQUIREMENTS | 2,559,288 | 743,576 | 8,040,893 | 928,933 | 1,724,880 | 35,760 | 2,689,574 | 4,596 |
| 10 | | | | | | | | |
| 11 INVESTMENT DEDUCTIONS: | | | | | | | | |
| 12 ACCUMULATED DEFERRED DEBITS & CREDITS | 78,766 | 21,222 | 281,521 | 76,339 | 143,095 | 2,271 | 221,705 | 375 |
| 13 ACCUMULATED DEFERRED INCOME TAX | 292,125 | 74,884 | 1,046,877 | 256,687 | 460,269 | 13,630 | 730,587 | 1,277 |
| 14 ACCUMULATED DEFERRED ITC | 2,361,292 | 630,479 | 8,536,697 | 2,230,187 | 4,176,098 | 46,123 | 6,452,408 | 10,974 |
| 15 | | | | | | | | |
| 16 RATE BASE | 19,977,851 | 5,423,806 | 69,993,797 | 17,890,526 | 33,477,831 | 562,557 | 51,930,914 | 87,713 |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 DEVELOPMENT OF RETURN | | | | | | | | |
| 20 SALES OF GAS DELIVERY REVENUE | 5,464,706 | 1,133,117 | 21,248,838 | 4,346,681 | 7,011,657 | 246,500 | 11,604,838 | 16,567 |
| 21 SALES OF GAS COMMODITY REVENUE | 427,933 | 110,765 | 1,097,234 | 175,314 | 466,991 | 9,942 | 652,246 | 6,627 |
| 22 INTERDEPARTMENTAL SALES - BASE REV | 231 | 71 | 656 | 296 | 572 | 26 | 894 | 1 |
| 23 OTHER OPERATING REVENUE | 318,582 | 82,230 | 1,234,041 | 285,324 | 520,966 | 14,039 | 820,330 | 1,402 |
| 24 TOTAL GAS OPERATING REV | 6,211,451 | 1,326,183 | 23,580,768 | 4,807,614 | 8,000,187 | 270,507 | 13,078,308 | 24,597 |
| 25 | | | | | | | | |
| 26 LESS: | | | | | | | | |
| 27 PURCHASE GAS COSTS | 427,871 | 110,749 | 1,097,076 | 175,288 | 466,922 | 9,941 | 652,150 | 6,626 |
| 28 O&M EXPENSE (EXCL GAS PURCH) | 1,870,172 | 485,572 | 7,160,925 | 1,677,512 | 3,066,769 | 82,893 | 4,827,174 | 8,314 |
| 29 DEPRECIATION EXPENSE | 847,832 | 221,072 | 3,112,820 | 764,958 | 1,409,872 | 25,283 | 2,200,113 | 3,781 |
| 30 TAXES OTHER THAN INCOME TAXES | 862,435 | 231,837 | 3,089,007 | 831,265 | 1,554,771 | 25,948 | 2,411,984 | 4,093 |
| 31 REGULATORY DEBITS & CREDITS | 28,049 | 7,341 | 99,644 | 24,959 | 45,229 | 1,298 | 71,487 | 127 |
| 32 TOTAL INCOME TAX EXPENSE | 542,705 | 20,212 | 2,456,293 | 242,686 | 42,548 | 40,594 | 325,828 | (744) |
| 33 TOTAL OPERATING EXPENSES | 4,579,063 | 1,076,783 | 17,015,766 | 3,716,667 | 6,586,111 | 185,957 | 10,488,735 | 22,196 |
| 34 | | | | | | | | |
| 35 NET OPERATING INCOME/RETURN | 1,632,388 | 249,400 | 6,565,002 | 1,090,947 | 1,414,076 | 84,550 | 2,589,572 | 2,401 |
| 36 | | | | | | | | |
| 37 RATE OF RETURN | 8.17% | 4.60% | 9.38% | 6.10% | 4.22% | 15.03% | 4.99% | 2.74% |
| 38 RELATIVE RATE OF RETURN | 1.11 | 0.63 | 1.28 | 0.83 | 0.58 | 2.05 | 0.68 | 0.37 |

Rochester Gas and Electric Corporation
 Electric Embedded Cost of Service Study
 Classification Summary

| CLAIMED RATE OF RETURN SUMMARY SCHEDULE | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 kW MIN SC 7 | GEN SERVICE TOU SC 9 | | | LARGE GEN SERV TOU SEC SC 8 | LARGE GEN SERV TOU SUBSTA SEC SC 8 |
|---|--------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|------------------------------------|
| | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1 RATE OF RETURN | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | | | 9.48% | 9.48% |
| 2 | | | | | | | | | | | |
| 3 REVENUES REQUIRED | | | | | | | | | | | |
| 4 ----- | | | | | | | | | | | |
| 5 CAPACITY COMPONENTS | 263,992,502 | 110,242,915 | 4,017,118 | 11,569,634 | 24,519,091 | 34,210,071 | 3,470,105 | | | 32,507,054 | 1,553,815 |
| 6 PRODUCTION FIXED DEMAND | 4,675,675 | 1,653,874 | 60,903 | 170,621 | 371,519 | 499,848 | 50,312 | | | 541,108 | 77,309 |
| 7 TRANSMISSION & DISTRIBUTION | 259,316,827 | 108,589,041 | 3,956,215 | 11,399,012 | 24,147,572 | 33,710,222 | 3,419,793 | | | 31,965,946 | 1,476,506 |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 ENERGY COMPONENTS | 41,741,616 | 21,331,188 | 732,953 | 1,757,413 | 2,346,204 | 4,136,657 | 266,599 | | | 2,608,408 | 412,187 |
| 11 DISTRIBUTION ENERGY | 41,741,616 | 21,331,188 | 732,953 | 1,757,413 | 2,346,204 | 4,136,657 | 266,599 | | | 2,608,408 | 412,187 |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 CUSTOMER COMPONENTS | 76,417,535 | 43,985,963 | 1,288,419 | 4,356,799 | 2,602,761 | 5,137,310 | 527,790 | | | 2,878,331 | 436,585 |
| 15 DISTRIBUTION CUSTOMER | 34,710,295 | 14,302,152 | 349,657 | 1,271,127 | 1,560,102 | 2,260,589 | 224,730 | | | 1,940,472 | 294,961 |
| 16 METER INVENTORY CUST | 1,599,863 | 738,012 | 55,240 | 212,443 | 76,366 | 224,030 | 81,751 | | | 97,896 | 10,178 |
| 17 METER SERVICES CUST | 13,341,667 | 9,842,808 | 314,562 | 1,587,343 | 197,392 | 920,537 | 130,546 | | | 155,395 | 16,450 |
| 18 METER READING CUST | 3,567,064 | 2,933,714 | 80,751 | 338,333 | 22,604 | 155,928 | 9,337 | | | 11,861 | 1,147 |
| 19 MFC - SUPPLY PROCUREMENT | 20,008,951 | 13,406,572 | 449,534 | 703,898 | 733,278 | 1,500,216 | 76,605 | | | 663,940 | 112,868 |
| 20 BILL ISSUANCE CUST | 3,189,694 | 2,762,706 | 38,675 | 243,655 | 13,021 | 76,009 | 4,821 | | | 8,767 | 981 |
| 21 | | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | | | | | | | | | | | |
| 25 TOTAL COMPANY-ALL COMPONENTS | 382,151,653 | 175,560,066 | 6,038,490 | 17,683,845 | 29,468,056 | 43,484,038 | 4,264,494 | | | 37,993,794 | 2,402,587 |

Rochester Gas and Electric Corporation
 Electric Embedded Cost of Service Study
 Classification Summary

| CLAIMED RATE OF RETURN SUMMARY SCHEDULE | LARGE GEN SERV TOU PRI SC 8 | LARGE GEN SERV TOU SUB-TRAN IND SC 8 | LARGE GEN SERV TOU SUB-TRAN COM SC 8 | LARGE GEN SERV TOU TRAN SC 8 | | TOTAL LIGHTING | LIGHTING SERVICE SC1, SC2, SC3 | | | AREA LTG SERVICE SC 6 |
|---|--------------------------------------|---|---|---------------------------------------|------|-------------------|--------------------------------------|------|------|-----------------------------|
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 1 RATE OF RETURN | 9.48% | 9.48% | 9.48% | 9.48% | | 9.48% | 9.48% | | | 9.48% |
| 2 | | | | | | | | | | |
| 3 REVENUES REQUIRED | | | | | | | | | | |
| 4 ----- | | | | | | | | | | |
| 5 CAPACITY COMPONENTS | 23,099,691 | 9,555,060 | 5,339,664 | 345,455 | | 3,562,829 | 3,096,035 | | | 466,794 |
| 6 PRODUCTION FIXED DEMAND | 409,220 | 506,334 | 295,058 | 16,614 | | 22,954 | 19,485 | | | 3,469 |
| 7 TRANSMISSION & DISTRIBUTION | 22,690,472 | 9,048,726 | 5,044,606 | 328,841 | | 3,539,875 | 3,076,550 | | | 463,325 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 ENERGY COMPONENTS | 1,806,798 | 4,923,567 | 912,846 | 254,193 | | 252,603 | 192,039 | | | 60,564 |
| 11 DISTRIBUTION ENERGY | 1,806,798 | 4,923,567 | 912,846 | 254,193 | | 252,603 | 192,039 | | | 60,564 |
| 12 | | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 CUSTOMER COMPONENTS | 2,115,084 | 3,718,810 | 1,269,267 | 175,362 | | 7,925,053 | 6,809,441 | | | 1,115,612 |
| 15 DISTRIBUTION CUSTOMER | 1,531,882 | 2,015,930 | 1,079,502 | 66,473 | | 7,812,717 | 6,737,841 | | | 1,074,876 |
| 16 METER INVENTORY CUST | 52,714 | 26,275 | 24,452 | 507 | | (0) | 0 | | | 0 |
| 17 METER SERVICES CUST | 84,795 | 51,293 | 39,441 | 1,105 | | (0) | 0 | | | 0 |
| 18 METER READING CUST | 5,641 | 5,252 | 2,359 | 139 | | (0) | 0 | | | 0 |
| 19 MFC - SUPPLY PROCUREMENT | 434,860 | 1,615,050 | 121,159 | 107,012 | | 83,959 | 65,110 | | | 18,849 |
| 20 BILL ISSUANCE CUST | 5,192 | 5,011 | 2,354 | 126 | | 28,377 | 6,490 | | | 21,887 |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | | | | | | | | | | |
| 24 | | | | | | | | | | |
| 25 TOTAL COMPANY-ALL COMPONENTS | 27,021,574 | 18,197,438 | 7,521,777 | 775,010 | | 11,740,485 | 10,097,515 | | | 1,642,970 |

Rochester Gas and Electric Corporation
 Gas Embedded Cost of Service Study
 Classification Summary

| CLAIMED RATE OF RETURN SUMMARY SCHEDULE | TOTAL GAS SYSTEM | TOTAL FIRM GS SC1 | TOTAL TRANSPORT SC3, SC5, SC7 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL RESIDENTIAL SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 | |
|---|------------------|-------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------|-----------------------|--|
| 1 RATE OF RETURN | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | |
| 2 | | | | | | | | | |
| 3 DELIVERY REVENUES REQUIRED | | | | | | | | | |
| 4 ----- | | | | | | | | | |
| 5 SUPPLY COMMODITY/STORAGE | (35,499) | (35,289) | (210) | (733) | (28,319) | (29,052) | (4,955) | (1,282) | |
| 6 SUPPLY PROCUREMENT (MFC) | 19,982,186 | 19,982,186 | (0) | 592,794 | 17,496,759 | 18,089,553 | 1,542,949 | 349,684 | |
| 7 DISTRIBUTION & TRANSMISSION DELIVERY | 127,714,175 | 91,161,005 | 36,553,170 | 2,975,675 | 76,658,027 | 79,633,703 | 9,502,940 | 2,024,362 | |
| 8 BILL ISSUANCE & PAYMENT PROCESSING | 1,964,431 | 1,656,419 | 308,011 | 77,587 | 1,477,902 | 1,555,489 | 93,981 | 6,949 | |
| 9 | | | | | | | | | |
| 10 | | | | | | | | | |
| 11 CAPACITY COMPONENT | 66,407,751 | 40,691,797 | 25,715,954 | 714,664 | 32,726,378 | 33,441,042 | 5,697,380 | 1,553,375 | |
| 12 COMMODITY COMPONENT | 18,740,949 | 18,741,159 | (210) | 556,138 | 16,504,851 | 17,060,989 | 1,363,178 | 316,991 | |
| 13 CUSTOMER COMPONENT | 64,476,593 | 53,331,365 | 11,145,228 | 2,374,521 | 46,373,140 | 48,747,662 | 4,074,357 | 509,346 | |
| 14 | | | | | | | | | |
| 15 TOTAL COMPANY DELIVERY REVENUE | 149,625,293 | 112,764,321 | 36,860,972 | 3,645,323 | 95,604,370 | 99,249,693 | 11,134,916 | 2,379,712 | |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 18 SERVICE INVESTMENT COMPONENT | 33,281,201 | 27,807,759 | 5,473,443 | 1,300,150 | 24,368,396 | 25,668,546 | 1,953,525 | 185,687 | |
| 19 METER INVESTMENT COMPONENT | 13,276,096 | 10,442,247 | 2,833,849 | 467,446 | 8,761,383 | 9,228,829 | 1,000,233 | 213,186 | |
| 20 REGULATOR INVESTMENT COMPONENT | 4,223,100 | 3,418,320 | 804,780 | 156,244 | 2,928,460 | 3,084,703 | 333,616 | 0 | |

Rochester Gas and Electric Corporation
 Gas Embedded Cost of Service Study
 Classification Summary

| CLAIMED RATE OF RETURN SUMMARY SCHEDULE | TOTAL RESIDENTIAL NON-HEAT-SC5 | TOTAL RESIDENTIAL HEATING - SC5 | TOTAL RESIDENTIAL SC5 | TOTAL COMMERCIAL SC5 | TOTAL INDUST/MUNI SC5 | TOTAL TRANSPORT SC5 | TOTAL COMMERCIAL SC3 | TOTAL INDUST/MUNI SC3 | TOTAL HIGH PRESSURE SC3 | TOTAL TRANSPORT SC3 | TOTAL NON RES DG SC7 |
|---|--------------------------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|----------------------------|
| 1 RATE OF RETURN | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% |
| 2 | | | | | | | | | | | |
| 3 DELIVERY REVENUES REQUIRED | | | | | | | | | | | |
| 4 ----- | | | | | | | | | | | |
| 5 SUPPLY COMMODITY/STORAGE | (1) | (65) | (66) | (51) | (13) | (130) | (21) | (56) | (1) | (79) | (1) |
| 6 SUPPLY PROCUREMENT (MFC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 DISTRIBUTION & TRANSMISSION DELIVERY | 313,929 | 13,325,376 | 13,639,305 | 5,859,562 | 1,566,743 | 21,065,610 | 5,345,255 | 9,921,272 | 194,690 | 15,461,217 | 26,344 |
| 8 BILL ISSUANCE & PAYMENT PROCESSING | 7,089 | 249,732 | 256,821 | 38,270 | 4,869 | 299,960 | 3,475 | 4,449 | 111 | 8,034 | 18 |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 CAPACITY COMPONENT | 106,952 | 5,951,725 | 6,058,677 | 3,995,997 | 1,224,192 | 11,278,866 | 4,851,013 | 9,389,335 | 172,988 | 14,413,336 | 23,752 |
| 12 COMMODITY COMPONENT | (1) | (65) | (66) | (51) | (13) | (130) | (21) | (56) | (1) | (79) | (1) |
| 13 CUSTOMER COMPONENT | 214,065 | 7,623,383 | 7,837,448 | 1,901,835 | 347,420 | 10,086,703 | 497,717 | 536,385 | 21,812 | 1,055,915 | 2,610 |
| 14 | | | | | | | | | | | |
| 15 TOTAL COMPANY DELIVERY REVENUE | 321,016 | 13,575,043 | 13,896,059 | 5,897,781 | 1,571,599 | 21,365,439 | 5,348,709 | 9,925,664 | 194,799 | 15,469,172 | 26,361 |
| 16 | | | | | | | | | | | |
| 17 | | | | | | | | | | | |
| 18 SERVICE INVESTMENT COMPONENT | 120,542 | 4,203,727 | 4,324,269 | 816,173 | 132,694 | 5,273,135 | 83,450 | 115,252 | 1,605 | 200,307 | 0 |
| 19 METER INVESTMENT COMPONENT | 43,342 | 1,511,525 | 1,554,868 | 631,740 | 171,870 | 2,358,477 | 223,019 | 236,282 | 13,919 | 473,220 | 2,151 |
| 20 REGULATOR INVESTMENT COMPONENT | 14,487 | 505,201 | 519,688 | 210,706 | 0 | 730,394 | 74,386 | 0 | 0 | 74,386 | 0 |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 kW MIN SC 7 | GEN SERVICE TOU SC 9 | | | LARGE GEN SERV TOU SEC SC 8 |
|--------------------------------------|-------------|--------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|
| | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 ELECTRIC PLANT IN SERVICE | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 INTANGIBLE PLANT | | | | | | | | | | | |
| 4 301-ORGANIZATION | LABOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | 56,396,987 | 29,230,183 | 965,480 | 2,843,098 | 3,807,026 | 5,936,407 | 569,441 | | | 4,844,996 |
| 6 TOTAL INTANGIBLE PLANT | | 56,396,987 | 29,230,183 | 965,480 | 2,843,098 | 3,807,026 | 5,936,407 | 569,441 | | | 4,844,996 |
| 7 | | | | | | | | | | | |
| 8 PRODUCTION PLANT | | | | | | | | | | | |
| 9 STEAM PRODUCTION PLANT | | | | | | | | | | | |
| 10 310-LAND & LAND RIGHTS | ENERGY | 497,363 | 281,919 | 9,579 | 22,301 | 23,625 | 47,830 | 2,427 | | | 22,408 |
| 11 311-STRUCTURES & IMPROV | ENERGY | 9,473,596 | 5,369,889 | 182,453 | 424,775 | 450,000 | 911,058 | 46,230 | | | 426,818 |
| 12 312-BOILER PLANT EQUIPMENT | ENERGY | 28,095,737 | 15,925,420 | 541,098 | 1,259,749 | 1,334,559 | 2,701,914 | 137,104 | | | 1,265,810 |
| 13 314-TURBOGENERATOR UNITS | ENERGY | 6,001,810 | 3,401,988 | 115,589 | 269,108 | 285,088 | 577,183 | 29,288 | | | 270,402 |
| 14 315-ACCESSORY ELECTRIC EQUIPMENT | ENERGY | 1,945,574 | 1,102,804 | 37,470 | 87,235 | 92,416 | 187,102 | 9,494 | | | 87,655 |
| 15 316-MISC POWER PLANT EQUIPMENT | ENERGY | 1,125,241 | 637,817 | 21,671 | 50,453 | 53,449 | 108,212 | 5,491 | | | 50,696 |
| 16 TOTAL STEAM PLANT | | 47,139,320 | 26,719,836 | 907,860 | 2,113,620 | 2,239,137 | 4,533,300 | 230,034 | | | 2,123,789 |
| 17 | | | | | | | | | | | |
| 18 HYDRO PRODUCTION PLANT | | | | | | | | | | | |
| 19 330-LAND & LAND RIGHTS | ENERGY | 4,751,704 | 2,693,394 | 91,514 | 213,056 | 225,708 | 456,963 | 23,188 | | | 214,081 |
| 20 331-STRUCTURES & IMPROV | ENERGY | 10,915,196 | 6,187,027 | 210,217 | 489,413 | 518,476 | 1,049,694 | 53,265 | | | 491,767 |
| 21 332-DAMS & WATERWAYS | ENERGY | 20,304,935 | 11,509,384 | 391,055 | 910,427 | 964,493 | 1,952,688 | 99,086 | | | 914,807 |
| 22 333-WATERWHEELS & TURBINES | ENERGY | 7,045,442 | 3,993,546 | 135,689 | 315,902 | 334,661 | 677,547 | 34,381 | | | 317,421 |
| 23 334-ACCESSORY EQUIPMENT | ENERGY | 2,054,888 | 1,164,766 | 39,575 | 92,137 | 97,608 | 197,615 | 10,028 | | | 92,580 |
| 24 335-MISC POWER PLANT EQUIP | ENERGY | 480,899 | 272,587 | 9,262 | 21,562 | 22,843 | 46,247 | 2,347 | | | 21,666 |
| 25 336-ROADS RAILROADS & BRIDGES | ENERGY | 2,200,167 | 1,247,114 | 42,373 | 98,650 | 104,509 | 211,586 | 10,737 | | | 99,125 |
| 26 TOTAL HYDRO PLANT | | 47,753,233 | 27,067,819 | 919,684 | 2,141,146 | 2,268,298 | 4,592,339 | 233,030 | | | 2,151,448 |
| 27 | | | | | | | | | | | |
| 28 OTHER PRODUCTION PLANT | | | | | | | | | | | |
| 33 345-ACCESSORY ELECTRIC EQUIP | D2CP | 444,234 | 154,805 | 5,755 | 16,292 | 35,595 | 47,685 | 4,813 | | | 51,962 |
| 34 TOTAL OTHER PROD PLANT | | 21,559,796 | 7,513,101 | 279,318 | 790,672 | 1,727,492 | 2,314,296 | 233,597 | | | 2,521,864 |
| 35 | | | | | | | | | | | |
| 32 344-GENERATORS | D2CP | 20,803,272 | 7,249,469 | 269,517 | 762,928 | 1,666,875 | 2,233,089 | 225,400 | | | 2,433,372 |
| 33 345-ACCESSORY ELECTRIC EQUIP | D2CP | 444,234 | 154,805 | 5,755 | 16,292 | 35,595 | 47,685 | 4,813 | | | 51,962 |
| 34 TOTAL OTHER PROD PLANT | | 21,559,796 | 7,513,101 | 279,318 | 790,672 | 1,727,492 | 2,314,296 | 233,597 | | | 2,521,864 |
| 35 | | | | | | | | | | | |
| 36 TOTAL PRODUCTION PLANT | | 116,452,349 | 61,300,756 | 2,106,863 | 5,045,439 | 6,234,928 | 11,439,936 | 696,661 | | | 6,797,100 |
| 37 | | | | | | | | | | | |
| DEVELOPMENT OF RATE BASE CONT-3 | | | | | | | | | | | |
| 1 TRANSMISSION PLANT | | | | | | | | | | | |
| 2 350 LAND & LAND RIGHTS | DCPT12 | 9,828,699 | 3,468,315 | 128,593 | 353,876 | 794,948 | 1,049,790 | 103,920 | | | 1,132,596 |
| 3 352-STRUCTURES & IMPROVMENTS | DCPT12 | 7,082,342 | 2,499,190 | 92,661 | 254,995 | 572,822 | 756,455 | 74,883 | | | 816,123 |
| 4 353-STATION EQUIPMENT | DCPT12 | 180,461,411 | 63,680,551 | 2,361,058 | 6,497,397 | 14,595,764 | 19,274,843 | 1,908,042 | | | 20,795,204 |
| 5 354-TOWERS & FIXTURES | DCPT12 | 6,524,089 | 2,302,196 | 85,358 | 234,896 | 527,670 | 696,829 | 68,980 | | | 751,794 |
| 6 355-POLES & FIXTURES | DCPT12 | 28,303,016 | 9,987,463 | 370,301 | 1,019,032 | 2,289,155 | 3,023,007 | 299,252 | | | 3,261,456 |
| 7 356-OVERHEAD COND & DEVICES | DCPT12 | 69,676,927 | 24,587,335 | 911,615 | 2,508,673 | 5,635,487 | 7,442,100 | 736,703 | | | 8,029,118 |
| 8 357-UNDERGROUND CONDUIT | DCPT12 | 19,007,440 | 6,707,275 | 248,683 | 684,351 | 1,537,327 | 2,030,159 | 200,968 | | | 2,190,294 |
| 9 358-UNDERGROUND COND & DEV | DCPT12 | 83,259,980 | 29,380,472 | 1,089,328 | 2,997,722 | 6,734,088 | 8,892,888 | 880,319 | | | 9,594,341 |
| 10 | | | | | | | | | | | |
| 11 TOTAL TRANSMISSION PLANT | | 404,143,902 | 142,612,797 | 5,287,596 | 14,550,942 | 32,687,261 | 43,166,072 | 4,273,067 | | | 46,570,925 |
| DEVELOPMENT OF RATE BASE CONT-4 | | | | | | | | | | | |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 KW MIN SC 7 | GEN SERVICE TOU SC 9 | | | LARGE GEN SERV TOU SEC SC 8 |
|------------------------------------|-------------|---------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|
| | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 DISTRIBUTION PLANT | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 360-LAND & LAND RIGHTS | | | | | | | | | | | |
| 4 PRIMARY | DNCPPRI | 9,401,930 | 4,040,920 | 148,021 | 427,216 | 890,881 | 1,259,836 | 129,572 | | | 1,319,913 |
| 5 TOTAL ACCOUNT 360 | | 9,401,930 | 4,040,920 | 148,021 | 427,216 | 890,881 | 1,259,836 | 129,572 | | | 1,319,913 |
| 6 361-STRUCTURES & IMPROVEMENTS | DNCPPRI | 8,282,424 | 3,488,893 | 127,800 | 368,855 | 769,179 | 1,087,731 | 111,871 | | | 1,139,600 |
| 7 362-STATION EQUIPMENT | DNCPPRI | 104,520,337 | 44,922,518 | 1,645,533 | 4,749,321 | 9,903,842 | 14,005,476 | 1,440,440 | | | 14,673,340 |
| 8 364-POLES, TOWERS & FIXTURES | | | | | | | | | | | |
| 9 PRIMARY | DNCPPRI | 94,824,225 | 40,755,159 | 1,492,880 | 4,308,738 | 8,985,085 | 12,706,220 | 1,306,814 | | | 13,312,128 |
| 10 SECONDARY | DNCPPRI | 10,536,025 | 6,043,685 | 221,383 | 638,954 | 1,332,421 | 1,884,237 | 193,791 | | | 0 |
| 11 TOTAL ACCOUNT 364 | | 105,360,250 | 46,798,844 | 1,714,263 | 4,947,691 | 10,317,506 | 14,590,457 | 1,500,605 | | | 13,312,128 |
| 12 365-OVERHEAD COND & DEVICES | | | | | | | | | | | |
| 13 PRIMARY | DNCPPRI | 85,678,377 | 36,824,302 | 1,348,891 | 3,893,158 | 8,118,469 | 11,480,698 | 1,180,771 | | | 12,028,166 |
| 14 SECONDARY | DNCPPRI | 13,947,643 | 8,000,661 | 293,068 | 845,850 | 1,763,865 | 2,494,363 | 256,541 | | | 0 |
| 15 TOTAL ACCOUNT 365 | | 99,626,020 | 44,824,962 | 1,641,959 | 4,739,008 | 9,882,334 | 13,975,061 | 1,437,312 | | | 12,028,166 |
| 16 366-UNDERGROUND CONDUIT | | | | | | | | | | | |
| 17 PRIMARY | DNCPPRI | 97,820,835 | 42,043,093 | 1,540,058 | 4,444,901 | 9,269,029 | 13,107,758 | 1,348,112 | | | 13,732,814 |
| 18 SECONDARY | DNCPPRI | 48,180,411 | 27,637,295 | 1,012,367 | 2,921,884 | 6,093,055 | 8,616,468 | 886,190 | | | 0 |
| 19 TOTAL ACCOUNT 366 | | 146,001,246 | 69,680,388 | 2,552,425 | 7,366,785 | 15,362,085 | 21,724,227 | 2,234,301 | | | 13,732,814 |
| 20 367-UNDERGROUND COND & DEV | | | | | | | | | | | |
| 21 PRIMARY | DNCPPRI | 127,084,744 | 54,620,630 | 2,000,779 | 5,774,630 | 12,041,936 | 17,029,052 | 1,751,410 | | | 17,841,098 |
| 22 SECONDARY | DNCPPRI | 6,688,671 | 3,836,762 | 140,542 | 405,632 | 845,872 | 1,196,186 | 123,026 | | | 0 |
| 23 TOTAL ACCOUNT 367 | | 133,773,414 | 58,457,392 | 2,141,321 | 6,180,262 | 12,887,807 | 18,225,238 | 1,874,436 | | | 17,841,098 |
| 24 368-LINE TRANSFORMERS | | | | | | | | | | | |
| 25 SECONDARY | DNCPPRI | 119,032,042 | 57,504,845 | 2,106,429 | 6,079,557 | 12,677,804 | 17,928,263 | 1,843,893 | | | 18,783,189 |
| 26 TOTAL ACCOUNT 368 | | 119,032,042 | 57,504,845 | 2,106,429 | 6,079,557 | 12,677,804 | 17,928,263 | 1,843,893 | | | 18,783,189 |
| 27 369-SERVICES | CUSECS | 37,406,262 | 31,594,834 | 438,013 | 2,766,985 | 245,431 | 1,937,824 | 240,877 | | | 182,298 |
| DEVELOPMENT OF RATE BASE CONT-5 | | | | | | | | | | | |
| 1 DISTRIBUTION PLANT CONT | | | | | | | | | | | |
| 2 370-METERS | | | | | | | | | | | |
| 3 DIST CUSTOMER RELATED | CMETX | 4,854,105 | 0 | 0 | 0 | 1,449,127 | 1,077,622 | 122,292 | | | 204,469 |
| 4 METER INVEST CUST RELATED | CMETI | 15,662,579 | 7,223,882 | 554,583 | 2,101,504 | 739,733 | 2,191,843 | 811,970 | | | 951,678 |
| 5 METER SVCS CAPITAL LABOR | CMETSVC | 19,934,191 | 14,908,644 | 477,305 | 2,352,299 | 265,093 | 1,320,580 | 190,314 | | | 198,575 |
| 6 TOTAL ACCOUNT 370 | | 40,450,875 | 22,132,526 | 1,031,887 | 4,453,804 | 2,453,953 | 4,590,045 | 1,124,576 | | | 1,354,721 |
| 7 373-STREET LIGHT & SIGNAL SYS | CUST373 | 33,711,380 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 8 TOTAL DISTRIBUTION PLANT | | 837,566,181 | 383,446,123 | 13,547,651 | 42,079,484 | 75,390,823 | 109,324,156 | 11,937,884 | | | 94,367,266 |
| 9 | | | | | | | | | | | |
| 10 GENERAL PLANT | | | | | | | | | | | |
| 11 389-LAND & LAND RIGHTS | LABOR | 1,635,005 | 847,412 | 27,990 | 82,424 | 110,370 | 172,102 | 16,509 | | | 140,461 |
| 12 390-STRUCTURES & IMPROVE | LABOR | 30,679,051 | 15,900,748 | 525,206 | 1,546,599 | 2,070,961 | 3,229,310 | 309,767 | | | 2,635,599 |
| 13 391-OFFICE FURN & EQUIPMENT | LABOR | 17,735,975 | 9,192,437 | 303,629 | 894,110 | 1,197,250 | 1,866,908 | 179,080 | | | 1,523,676 |
| 14 392-TRANSPORTATION EQUIP | LABOR | 17,846,771 | 9,249,862 | 305,525 | 899,696 | 1,204,730 | 1,878,570 | 180,199 | | | 1,533,194 |
| 15 393-STORES EQUIPMENT | PLTPTD | 336,327 | 145,450 | 5,186 | 15,273 | 28,308 | 40,595 | 4,187 | | | 36,584 |
| 16 394-TOOLS, SHOP & GARAGE EQ | LABTDF | 11,216,506 | 5,487,797 | 182,337 | 593,237 | 817,833 | 1,244,674 | 123,537 | | | 1,059,515 |
| 17 395-LABORATORY EQUIPMENT | LABTDF | 4,266,623 | 2,087,491 | 69,359 | 225,660 | 311,094 | 473,459 | 46,992 | | | 403,027 |
| 18 396-POWER OPERATED EQUIP | LABTDF | 3,360,088 | 1,643,959 | 54,622 | 177,714 | 244,995 | 372,862 | 37,007 | | | 317,395 |
| 19 397-COMMUNICATION EQUIP | LABOR | 17,811,210 | 9,231,431 | 304,917 | 897,903 | 1,202,329 | 1,874,827 | 179,840 | | | 1,530,139 |
| 20 398-MISCELLANEOUS EQUIP | LABOR | 1,756,024 | 910,136 | 30,062 | 88,525 | 118,539 | 184,841 | 17,731 | | | 150,858 |
| 21 TOTAL GENERAL PLANT | | 106,643,580 | 54,696,724 | 1,808,832 | 5,421,141 | 7,306,407 | 11,338,148 | 1,094,849 | | | 9,330,448 |
| 22 | | | | | | | | | | | |
| 23 NON-INTEREST BEARING CWIP | PLTPTD | 3,418,916 | 1,478,566 | 52,718 | 155,257 | 287,761 | 412,663 | 42,562 | | | 371,895 |
| 24 | | | | | | | | | | | |
| 25 TOTAL ELECTRIC PLANT IN SERVICE | | 1,524,621,916 | 672,765,150 | 23,769,139 | 70,095,361 | 125,714,205 | 181,617,382 | 18,614,463 | | | 162,282,629 |
| DEVELOPMENT OF RATE BASE CONT-6 | | | | | | | | | | | |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 kW MIN SC 7 | GEN SERVICE TOU SC 9 | | | LARGE GEN SERV TOU SEC SC 8 |
|--------------------------------------|-------------|--------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|
| | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 DEPRECIATION RESERVE | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 INTANGIBLE PLANT RESERVE | | | | | | | | | | | |
| 4 301-COMMON PLANT INTANG | LABOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | 29,691,152 | 15,388,726 | 508,294 | 1,496,797 | 2,004,273 | 3,125,322 | 299,792 | | | 2,550,730 |
| 6 TOTAL INTANGIBLE PLT RESERVE | | 29,691,152 | 15,388,726 | 508,294 | 1,496,797 | 2,004,273 | 3,125,322 | 299,792 | | | 2,550,730 |
| 7 | | | | | | | | | | | |
| 8 PRODUCTION PLT RESERVE | | | | | | | | | | | |
| 9 STEAM PRODUCTION PLANT RESERVE | | | | | | | | | | | |
| 10 311-ASH HANDLING | ENERGY | 10,820,004 | 6,133,069 | 208,383 | 485,144 | 513,955 | 1,040,539 | 52,800 | | | 487,478 |
| 11 312-BOILER PLANT EQUIP | ENERGY | 35,022,419 | 19,851,651 | 674,500 | 1,570,326 | 1,663,579 | 3,368,041 | 170,905 | | | 1,577,881 |
| 14 314-TURBOGENERATOR UNITS | ENERGY | 6,795,152 | 3,851,675 | 130,868 | 304,679 | 322,773 | 653,477 | 33,160 | | | 306,145 |
| 15 315-ACCESSORY ELECTRIC EQUIPMENT | ENERGY | 1,603,837 | 909,098 | 30,888 | 71,912 | 76,183 | 154,238 | 7,827 | | | 72,258 |
| 16 316-MISC POWER PLANT EQUIPMENT | ENERGY | (909,666) | (515,623) | (17,519) | (40,787) | (43,209) | (87,481) | (4,439) | | | (40,984) |
| 12 TOTAL STEAM PROD PLT RES | | 53,331,746 | 30,229,870 | 1,027,121 | 2,391,274 | 2,533,280 | 5,128,814 | 260,252 | | | 2,402,779 |
| 13 | | | | | | | | | | | |
| 14 HYDRO PRODUCTION PLANT RESERVE | | | | | | | | | | | |
| 15 330-LAND & LAND RIGHTS | PLT330 | 2,620,148 | 1,485,170 | 50,462 | 117,481 | 124,458 | 251,975 | 12,786 | | | 118,047 |
| 16 331-STRUCTURES & IMPROV | PLT331 | 2,218,899 | 1,257,732 | 42,734 | 99,490 | 105,399 | 213,387 | 10,828 | | | 99,969 |
| 17 332-DAMS & WATERWAYS | PLT332 | 4,110,323 | 2,329,842 | 79,161 | 184,298 | 195,242 | 395,282 | 20,058 | | | 185,184 |
| 18 333-WATERWHEELS & TURBINES | PLT333 | 2,569,582 | 1,456,508 | 49,488 | 115,214 | 122,056 | 247,112 | 12,539 | | | 115,769 |
| 19 334-ACCESSORY EQUIPMENT | PLT334 | 801,409 | 454,260 | 15,434 | 35,933 | 38,067 | 77,070 | 3,911 | | | 36,106 |
| 20 335-MISC POWER PLANT EQUIP | PLT335 | 61,799 | 35,029 | 1,190 | 2,771 | 2,935 | 5,943 | 302 | | | 2,784 |
| 21 336-ROADS RAILROADS & BRIDGES | PLT336 | 262,919 | 149,029 | 5,064 | 11,789 | 12,489 | 25,284 | 1,283 | | | 11,845 |
| 22 TOTAL HYDRO PLANT RESERVE | | 12,645,078 | 7,167,571 | 243,533 | 566,977 | 600,646 | 1,216,054 | 61,706 | | | 569,704 |
| 23 | | | | | | | | | | | |
| 24 OTHER PRODUCTION PLANT RESERVE | | | | | | | | | | | |
| 25 340-LAND & LAND RIGHTS | D2CP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 26 341-STRUCTURES & IMPROV | D2CP | 25,932 | 9,037 | 336 | 951 | 2,078 | 2,784 | 281 | | | 3,033 |
| 27 342-FUEL HOLDERS | D2CP | 213,823 | 74,512 | 2,770 | 7,842 | 17,133 | 22,952 | 2,317 | | | 25,011 |
| 28 344-GENERATORS | D2CP | 13,325,556 | 4,643,654 | 172,639 | 488,694 | 1,067,718 | 1,430,407 | 144,380 | | | 1,558,699 |
| 29 345-ACCESSORY ELECTRIC EQUIP | D2CP | 369,144 | 128,638 | 4,782 | 13,538 | 29,578 | 39,625 | 4,000 | | | 43,179 |
| 30 TOTAL OTHER PROD PLT RES | | 13,934,455 | 4,855,842 | 180,528 | 511,025 | 1,116,507 | 1,495,768 | 150,978 | | | 1,629,922 |
| 31 | | | | | | | | | | | |
| 32 TOTAL PRODUCTION PLANT RESERVE | | 79,911,279 | 42,253,283 | 1,451,182 | 3,469,275 | 4,250,433 | 7,840,636 | 472,936 | | | 4,602,406 |
| DEVELOPMENT OF RATE BASE CONT-7 | | | | | | | | | | | |
| 1 TRANSMISSION PLANT RESERVE | | | | | | | | | | | |
| 2 350 LAND & LAND RIGHTS | PLT350 | 731,035 | 257,965 | 9,564 | 26,320 | 59,126 | 78,081 | 7,729 | | | 84,240 |
| 3 352-STRUCTURES & IMPROVMENTS | PLT352 | 4,762,663 | 1,680,631 | 62,312 | 171,477 | 385,205 | 508,694 | 50,356 | | | 548,818 |
| 4 353-STATION EQUIPMENT | PLT353 | 45,530,573 | 16,066,659 | 595,697 | 1,639,299 | 3,682,524 | 4,863,060 | 481,401 | | | 5,246,648 |
| 5 354-TOWERS & FIXTURES | PLT354 | 2,477,956 | 874,412 | 32,420 | 89,217 | 200,418 | 264,667 | 26,200 | | | 285,544 |
| 6 355-POLES & FIXTURES | PLT355 | 13,185,311 | 4,652,784 | 172,509 | 474,729 | 1,066,431 | 1,408,306 | 139,410 | | | 1,519,390 |
| 7 356-OVERHEAD COND & DEVICES | PLT356 | 12,961,367 | 4,573,759 | 169,579 | 466,666 | 1,048,319 | 1,384,386 | 137,042 | | | 1,493,584 |
| 8 357-UNDERGROUND CONDUIT | PLT357 | 8,040,838 | 2,837,421 | 105,202 | 289,505 | 650,345 | 858,831 | 85,017 | | | 926,574 |
| 9 358-UNDERGROUND COND & DEV | PLT358 | 16,725,838 | 5,902,151 | 218,832 | 602,203 | 1,352,790 | 1,786,464 | 176,844 | | | 1,927,377 |
| 10 | | | | | | | | | | | |
| 11 TOTAL TRANSMISSION PLANT RESERVE | | 104,415,582 | 36,845,782 | 1,366,116 | 3,759,416 | 8,445,159 | 11,152,489 | 1,104,000 | | | 12,032,175 |
| DEVELOPMENT OF RATE BASE CONT-8 | | | | | | | | | | | |
| 1 DISTRIBUTION PLANT RESERVE | | | | | | | | | | | |
| 2 360-LAND & LAND RIGHTS | PLT360 | 1,039,797 | 446,902 | 16,370 | 47,248 | 98,526 | 139,330 | 14,330 | | | 145,974 |
| 3 361-STRUCTURES & IMPROVMENTS | PLT361 | 4,494,601 | 1,893,308 | 69,353 | 200,165 | 417,408 | 590,276 | 60,709 | | | 618,424 |
| 4 362-STATION EQUIPMENT | PLT362 | 42,863,393 | 18,422,554 | 674,827 | 1,947,679 | 4,061,528 | 5,743,592 | 590,719 | | | 6,017,481 |

| SUMMARY OF RESULTS | | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 KW MIN SC 7 | GEN SERVICE TOU SC 9 | | | LARGE GEN SERV TOU SEC SC 8 |
|---------------------------------|-------------------------------------|-------------|---------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|
| | | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 5 | 364-POLES, TOWERS & FIXTURES | PLT364 | 32,474,398 | 14,424,456 | 528,374 | 1,524,990 | 3,180,087 | 4,497,107 | 462,520 | | | 4,103,097 |
| 6 | 365-OVERHEAD COND & DEVICES | PLT365 | 35,468,032 | 15,958,212 | 584,557 | 1,687,142 | 3,518,227 | 4,975,286 | 511,700 | | | 4,282,168 |
| 7 | 366-UNDERGROUND CONDUIT | PLT366 | 55,651,463 | 26,560,153 | 972,911 | 2,808,006 | 5,855,583 | 8,280,648 | 851,651 | | | 5,234,552 |
| 8 | 367-UNDERGROUND COND & DEV | PLT367 | 22,334,018 | 9,759,700 | 357,502 | 1,031,820 | 2,151,672 | 3,042,778 | 312,945 | | | 2,978,644 |
| 9 | 368-LINE TRANSFORMERS | PLT368 | 46,188,542 | 22,313,866 | 817,367 | 2,359,078 | 4,919,426 | 6,956,785 | 715,494 | | | 7,288,526 |
| 10 | 369-SERVICES | PLT369 | 21,601,599 | 18,245,580 | 252,946 | 1,597,896 | 141,733 | 1,119,066 | 139,103 | | | 105,274 |
| 11 | 370-METERS | PLT370 | 20,863,298 | 11,415,266 | 532,215 | 2,297,133 | 1,265,672 | 2,367,402 | 580,021 | | | 698,723 |
| 12 | 373-STREET LIGHT & SIGNAL SYS | PLT373 | 17,313,910 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 13 | TOTAL DISTRIBUTION PLANT RES | | 300,293,051 | 139,439,997 | 4,806,423 | 15,501,156 | 25,609,863 | 37,712,271 | 4,239,192 | | | 31,472,864 |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | GENERAL PLANT RESERVE | | | | | | | | | | | |
| 17 | 389-LAND & LAND RIGHTS | LABOR | 3,432 | 1,779 | 59 | 173 | 232 | 361 | 35 | | | 295 |
| 18 | 390-STRUCTURES & IMPROVE | LABOR | 8,678,134 | 4,497,819 | 148,564 | 437,484 | 585,809 | 913,470 | 87,623 | | | 745,528 |
| 19 | 391-OFFICE FURN & EQUIPMENT | LABOR | 11,125,823 | 5,766,440 | 190,467 | 560,878 | 751,038 | 1,171,116 | 112,338 | | | 955,806 |
| 20 | 392-TRANSPORTATION EQUIP | LABOR | 9,157,269 | 4,746,151 | 156,767 | 461,638 | 618,153 | 963,904 | 92,461 | | | 786,690 |
| 21 | 393-STORES EQUIPMENT | PLTPTD | 226,207 | 97,827 | 3,488 | 10,272 | 19,039 | 27,303 | 2,816 | | | 24,606 |
| 22 | 394-TOOLS, SHOP & GARAGE EQ | LABTDF | 5,320,021 | 2,602,878 | 86,483 | 281,374 | 387,900 | 590,352 | 58,594 | | | 502,531 |
| 23 | 395-LABORATORY EQUIPMENT | LABTDF | 2,481,667 | 1,214,182 | 40,342 | 131,254 | 180,947 | 275,386 | 27,333 | | | 234,419 |
| 24 | 396-POWER OPERATED EQUIP | LABTDF | 1,310,548 | 641,200 | 21,304 | 69,314 | 95,556 | 145,429 | 14,434 | | | 123,795 |
| 25 | 397-COMMUNICATION EQUIP | LABOR | 8,369,984 | 4,338,107 | 143,289 | 421,950 | 565,008 | 881,033 | 84,512 | | | 719,055 |
| 26 | 398-MISCELLANEOUS EQUIP | LABOR | 750,853 | 389,162 | 12,854 | 37,852 | 50,686 | 79,036 | 7,581 | | | 64,505 |
| 27 | TOTAL GENERAL PLANT RESERVE | | 47,423,936 | 24,295,544 | 803,617 | 2,412,190 | 3,254,368 | 5,047,390 | 487,727 | | | 4,157,228 |
| 28 | | | | | | | | | | | | |
| 29 | TOTAL DEPRECIATION RESERVE | | 561,735,000 | 258,223,332 | 8,935,630 | 26,638,835 | 43,564,097 | 64,878,108 | 6,603,647 | | | 54,815,403 |
| 30 | | | | | | | | | | | | |
| 31 | NET PLANT IN SERVICE | | 962,886,915 | 414,541,817 | 14,833,509 | 43,456,527 | 82,150,108 | 116,739,274 | 12,010,816 | | | 107,467,226 |
| DEVELOPMENT OF RATE BASE CONT-9 | | | | | | | | | | | | |
| 1 | ADDITIONS & DEDUCT TO NET PLANT | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | PLANT HELD FOR FUTURE USE | PLANT | 1,831,000 | 788,269 | 28,207 | 82,634 | 156,222 | 221,992 | 22,840 | | | 204,375 |
| 4 | FOSSIL FUELS | PLTSTEAM | 1,068,000 | 605,371 | 20,569 | 47,887 | 50,730 | 102,708 | 5,212 | | | 48,117 |
| 5 | MATERIAL AND SUPPLIES | PLTPTD | 5,478,000 | 2,369,051 | 84,468 | 248,763 | 461,069 | 661,194 | 68,195 | | | 595,874 |
| 6 | PREPAYMENTS | TLABXSUP | 21,309,000 | 10,636,290 | 350,924 | 1,147,221 | 1,522,850 | 2,335,379 | 231,593 | | | 1,969,223 |
| 7 | O&M WORKING CAPITAL-PURCH PWR (MFC) | CENERGY | 5,066,011 | 2,871,551 | 97,567 | 227,148 | 240,638 | 487,189 | 24,722 | | | 228,241 |
| 8 | O&M WORKING CAPITAL-OTHER | EXPPDM | 20,089,707 | 9,670,854 | 339,626 | 997,626 | 1,522,357 | 2,333,962 | 228,879 | | | 1,917,880 |
| 9 | DEFERRED DEBITS & CREDITS | | | | | | | | | | | |
| 10 | PLANT RELATED | PLANT | 5,727,078 | 2,465,580 | 88,227 | 258,466 | 488,637 | 694,355 | 71,439 | | | 639,254 |
| 11 | PRODUCTION PLANT RELATED | PLTPROD | 69,070,177 | 36,358,683 | 1,249,622 | 2,992,549 | 3,698,058 | 6,785,251 | 413,203 | | | 4,031,494 |
| 12 | DISTRIBUTION PLANT RELATED | PLTDIST | 21,125,087 | 9,772,418 | 338,130 | 986,715 | 1,830,747 | 2,686,377 | 266,153 | | | 2,307,971 |
| 13 | ENERGY RELATED | ENERGY | (2,286,038) | (1,295,788) | (44,027) | (102,501) | (108,588) | (219,844) | (11,156) | | | (102,994) |
| 14 | REVENUE RELATED | REVDEL | (915,763) | (440,582) | (13,917) | (34,945) | (63,644) | (114,762) | (10,048) | | | (71,672) |
| 15 | LABOR RELATED | LABOR | (7,908,098) | (4,098,714) | (135,382) | (398,665) | (533,829) | (832,415) | (79,848) | | | (679,375) |
| 16 | TOTAL DEFERRED DEBITS AND CREDITS | PLANT | 84,812,443 | 42,761,597 | 1,482,653 | 3,701,619 | 5,311,382 | 8,998,961 | 649,743 | | | 6,124,677 |
| 17 | DEFERRED INCOME TAX | | | | | | | | | | | |
| 18 | PLANT RELATED | PLANT | (126,978,370) | (54,665,813) | (1,956,126) | (5,730,597) | (10,833,866) | (15,394,952) | (1,583,908) | | | (14,173,261) |
| 19 | PRODUCTION PLANT RELATED | PLTPROD | (49,740,560) | (26,183,533) | (899,909) | (2,155,070) | (2,663,139) | (4,886,366) | (297,566) | | | (2,903,261) |
| 20 | DISTRIBUTION PLANT RELATED | PLTDIST | 495,110 | 229,037 | 7,925 | 42,907 | 23,126 | 62,961 | 6,238 | | | 54,092 |
| 21 | ENERGY RELATED | ENERGY | 1,905,130 | 1,079,879 | 36,691 | 85,422 | 90,494 | 183,213 | 9,297 | | | 85,833 |
| 22 | REVENUE RELATED | REVDEL | 194,410 | 93,532 | 2,954 | 7,419 | 13,511 | 24,363 | 2,133 | | | 15,215 |
| 23 | LABOR RELATED | LABOR | 593,860 | 307,794 | 10,167 | 29,938 | 40,088 | 62,510 | 5,996 | | | 51,018 |
| 24 | SOFTWARE DEVELOPMENT | PLTPTD | (544,260) | (235,374) | (8,392) | (24,716) | (45,809) | (65,692) | (6,775) | | | (59,202) |
| 25 | BAD DEBTS | EXP904 | 3,122,000 | 2,781,181 | 91,260 | 25,284 | 31,557 | 61,641 | 3,932 | | | 31,179 |
| 26 | TOTAL DEFERRED INCOME TAX | | (170,952,680) | (76,593,297) | (2,715,431) | (7,739,195) | (13,324,256) | (19,952,321) | (1,860,655) | | | (16,898,388) |
| 27 | DEFERRED INVESTMENT TAX CREDITS | PLANT | (3,615,720) | (1,556,614) | (55,701) | (163,179) | (308,495) | (438,373) | (45,102) | | | (403,585) |
| 28 | TOT ADDS & DEDUCTS TO NET PLT | | (34,914,239) | (8,446,927) | (367,118) | (1,449,476) | (4,367,502) | (5,249,309) | (674,574) | | | (6,213,586) |

| SUMMARY OF RESULTS | | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 kW MIN SC 7 | GEN SERVICE TOU SC 9 | (8) | (9) | LARGE GEN SERV TOU SEC SC 8 |
|--------------------------------|------------------------------------|-------------|--------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|
| | | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 29 | | | | | | | | | | | | |
| 30 | TOTAL RATE BASE | | 927,972,676 | 406,094,890 | 14,466,391 | 42,007,050 | 77,782,606 | 111,489,965 | 11,336,242 | | | 101,253,641 |
| OPERATING REVENUES-10 | | | | | | | | | | | | |
| 1 | ELECTRIC OPERATING REVENUES | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | SALES REVENUES | | | | | | | | | | | |
| 4 | ELECTRIC SALES REVENUES | | 358,216,665 | 172,119,816 | 5,424,050 | 13,632,851 | 25,012,232 | 45,069,784 | 3,911,477 | | | 28,222,080 |
| 5 | | | | | | | | | | | | |
| 6 | STANDBY - SC14 | EXPDEL | 3,576,036 | 1,555,515 | 53,412 | 169,885 | 282,975 | 416,581 | 40,564 | | | 365,475 |
| 7 | | | | | | | | | | | | |
| 8 | OTHER OPERATING REVENUES | | | | | | | | | | | |
| 9 | 447-SALES FOR RESALE | EXPDEL | 31,326 | 13,626 | 468 | 1,488 | 2,479 | 3,649 | 355 | | | 3,202 |
| 9 | 450-FORFEITED DISCOUNTS | EXP904 | 2,420,876 | 2,156,597 | 70,766 | 19,606 | 24,470 | 47,798 | 3,049 | | | 24,177 |
| 10 | 451-MISCELLANEOUS SERVICE REVENUES | EXPDEL | 469,938 | 204,415 | 7,019 | 22,325 | 37,187 | 54,744 | 5,331 | | | 48,028 |
| 11 | 454-RENT FROM ELECTRIC PROPERTY | EXPPTDMF | 3,331,030 | 1,602,178 | 56,119 | 151,955 | 245,084 | 367,636 | 36,067 | | | 315,181 |
| 12 | 456-OTHER ELECTRIC REVENUES | EXPDEL | (3,620,709) | (1,574,946) | (54,079) | (172,008) | (286,510) | (421,785) | (41,071) | | | (370,041) |
| 13 | TOTAL OTHER OPERATING REV | | 2,632,462 | 2,401,870 | 80,293 | 23,366 | 22,709 | 52,042 | 3,731 | | | 20,547 |
| 14 | | | | | | | | | | | | |
| 15 | TOTAL ELECTRIC OPERATING REV | | 364,425,163 | 176,077,201 | 5,557,754 | 13,826,102 | 25,317,917 | 45,538,408 | 3,955,771 | | | 28,608,102 |
| OPERATION & MAINTENANCE EXP-11 | | | | | | | | | | | | |
| 1 | POWER PRODUCTION EXPENSES | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | STEAM PRODUCTION | | | | | | | | | | | |
| 4 | OPERATION EXPENSE | | | | | | | | | | | |
| 5 | 500-SUPERVISION & ENGINEER | ENERGY | 1,192,112 | 675,721 | 22,959 | 53,452 | 56,626 | 114,643 | 5,817 | | | 53,709 |
| 6 | 502-STEAM EXPENSES | ENERGY | 361,187 | 204,730 | 6,956 | 16,195 | 17,157 | 34,735 | 1,763 | | | 16,273 |
| 7 | 505-ELECTRIC POWER | ENERGY | 259,346 | 147,005 | 4,995 | 11,629 | 12,319 | 24,941 | 1,266 | | | 11,684 |
| 8 | 506-MISC STEAM POWER EXP | ENERGY | 1,291,182 | 731,877 | 24,867 | 57,894 | 61,332 | 124,171 | 6,301 | | | 58,172 |
| 9 | TOTAL OPERATION EXPENSE | | 3,103,827 | 1,759,333 | 59,777 | 139,169 | 147,433 | 298,489 | 15,146 | | | 139,838 |
| 10 | MAINTENANCE EXPENSE | | | | | | | | | | | |
| 11 | 510-SUPERVISION & ENGINEER | ENERGY | 903,579 | 512,173 | 17,402 | 40,514 | 42,920 | 86,895 | 4,409 | | | 40,709 |
| 12 | 511-STRUCTURES | ENERGY | 175,709 | 99,597 | 3,384 | 7,878 | 8,346 | 16,898 | 857 | | | 7,916 |
| 13 | 512-BOILER PLANT | ENERGY | 575,979 | 326,480 | 11,093 | 25,826 | 27,359 | 55,391 | 2,811 | | | 25,950 |
| 14 | 513-ELECTRIC PLANT | ENERGY | 171,240 | 97,063 | 3,298 | 7,678 | 8,134 | 16,468 | 836 | | | 7,715 |
| 15 | 514-MISC STEAM PLANT | ENERGY | 35,974 | 20,391 | 693 | 1,613 | 1,709 | 3,460 | 176 | | | 1,621 |
| 16 | TOTAL MAINTENANCE EXPENSE | | 1,862,481 | 1,055,704 | 35,870 | 83,509 | 88,469 | 179,111 | 9,089 | | | 83,911 |
| 17 | TOTAL STEAM PRODUCTION EXP | | 4,966,308 | 2,815,037 | 95,647 | 222,678 | 235,902 | 477,601 | 24,235 | | | 223,749 |
| 18 | | | | | | | | | | | | |
| 19 | NUCLEAR POWER GENERATION | ENERGY | (11,739) | (6,654) | (226) | (526) | (558) | (1,129) | (57) | | | (529) |
| 20 | | | | | | | | | | | | |
| 21 | HYDRO POWER GENERATION | | | | | | | | | | | |
| 22 | OPERATION EXPENSE | | | | | | | | | | | |
| 23 | 535-SUPERVISION & ENGINEERING | TLABHO | 763,140 | 432,569 | 14,697 | 34,217 | 36,249 | 73,390 | 3,724 | | | 34,382 |
| 24 | 536-WATER FOR POWER | ENERGY | 398,458 | 225,856 | 7,674 | 17,866 | 18,927 | 38,319 | 1,944 | | | 17,952 |
| 25 | 537-HYDRAULIC EXPENSES | ENERGY | 67,060 | 38,012 | 1,292 | 3,007 | 3,185 | 6,449 | 327 | | | 3,021 |
| 26 | 539-MISC HYDRAULIC GEN EXP | ENERGY | 77,979 | 44,201 | 1,502 | 3,496 | 3,704 | 7,499 | 381 | | | 3,513 |
| 27 | TOTAL OPERATION EXPENSE | | 1,306,637 | 740,637 | 25,165 | 58,587 | 62,066 | 125,657 | 6,376 | | | 58,869 |
| 28 | MAINTENANCE | | | | | | | | | | | |
| 29 | 541-SUPERVISION & ENGINEERING | TLABHM | 80,197 | 45,458 | 1,545 | 3,596 | 3,809 | 7,712 | 391 | | | 3,613 |
| 30 | 542-MAINTENANCE OF STRUCT | ENERGY | 22,157 | 12,559 | 427 | 993 | 1,052 | 2,131 | 108 | | | 998 |
| 31 | 543-MAINT OF RESERVOIRS DAMS | ENERGY | 192,966 | 109,378 | 3,716 | 8,652 | 9,166 | 18,557 | 942 | | | 8,694 |
| 32 | 544-MAINT OF HYDRO PLANT | ENERGY | 89,975 | 51,000 | 1,733 | 4,034 | 4,274 | 8,653 | 439 | | | 4,054 |
| 33 | 545-MAINT OF MISC HYDRO PLANT | ENERGY | 142,015 | 80,498 | 2,735 | 6,368 | 6,746 | 13,657 | 693 | | | 6,398 |

| SUMMARY OF RESULTS | | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 kW MIN SC 7 | GEN SERVICE TOU SC 9 | | | LARGE GEN SERV TOU SEC SC 8 |
|-------------------------------|--|-------------|--------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|
| | | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 24 | DELIVERY/BILLING | CUBILD | 710 | 622 | 8 | 54 | 2 | 15 | 1 | | | 1 |
| 25 | BILL ISSUANCE & PAYMENT PROCESSING | CUBILB | 808 | 707 | 10 | 62 | 2 | 17 | 1 | | | 1 |
| 26 | TOTAL ACCOUNT 905 | | 1,517 | 1,329 | 18 | 116 | 4 | 32 | 2 | | | 2 |
| 27 | 906A-CREDITS & COLLECTIONS | | | | | | | | | | | |
| 28 | PRODUCTION RELATED | D904PROD | 15,746 | 14,044 | 443 | 95 | 174 | 314 | 27 | | | 197 |
| 29 | TRANSMISSION RELATED | D904TRAN | 274,833 | 245,121 | 7,725 | 1,659 | 3,044 | 5,485 | 476 | | | 3,434 |
| 30 | DISTRIBUTION DEMAND RELATED | D904DIST | 546,507 | 487,427 | 15,360 | 3,299 | 6,053 | 10,906 | 947 | | | 6,829 |
| 31 | DISTRIBUTION ENERGY RELATED | E904DIST | 143,254 | 127,767 | 4,026 | 865 | 1,587 | 2,859 | 248 | | | 1,790 |
| 32 | DISTRIBUTION CUSTOMER RELATED | C904DIST | 111,588 | 99,525 | 3,136 | 674 | 1,236 | 2,227 | 193 | | | 1,394 |
| 33 | METER INVENTORY CUST RELATED | C904METI | 4,919 | 4,404 | 139 | 30 | 55 | 99 | 9 | | | 62 |
| 34 | METER SERVICES CUST RELATED | C904METS | 44,669 | 39,990 | 1,260 | 271 | 497 | 895 | 78 | | | 560 |
| 35 | METER READING CUST RELATED | C904METR | 12,209 | 10,930 | 344 | 74 | 136 | 245 | 21 | | | 153 |
| 36 | BILL ISSUANCE CUST RELATED | C904BILL | 10,914 | 9,734 | 307 | 66 | 121 | 218 | 19 | | | 136 |
| 37 | SUPPLY PROCUREMENT RELATED | C904PROC | 2,150,997 | 1,914,737 | 64,180 | 19,820 | 20,613 | 42,218 | 2,158 | | | 18,556 |
| 38 | TOTAL ACCOUNT 906A | | 3,315,637 | 2,953,680 | 96,921 | 26,852 | 33,514 | 65,465 | 4,175 | | | 33,113 |
| 39 | 906B-CALL CENTER, APPEALS, & MISC. | | | | | | | | | | | |
| 40 | PRODUCTION RELATED | D906PROD | 16,115 | 7,743 | 244 | 613 | 1,125 | 2,028 | 176 | | | 1,270 |
| 41 | TRANSMISSION RELATED | D906TRAN | 281,276 | 135,151 | 4,259 | 10,705 | 19,640 | 35,389 | 3,071 | | | 22,160 |
| 42 | DISTRIBUTION DEMAND RELATED | D906DIST | 559,321 | 268,748 | 8,469 | 21,286 | 39,054 | 70,372 | 6,107 | | | 44,066 |
| 43 | DISTRIBUTION ENERGY RELATED | E906DIST | 146,612 | 70,446 | 2,220 | 5,580 | 10,237 | 18,446 | 1,601 | | | 11,551 |
| 44 | DISTRIBUTION CUSTOMER RELATED | C906DIST | 114,205 | 54,874 | 1,729 | 4,346 | 7,974 | 14,369 | 1,247 | | | 8,998 |
| 45 | METER INVENTORY CUST RELATED | C906METI | 5,035 | 2,478 | 78 | 196 | 360 | 649 | 56 | | | 406 |
| 46 | METER SERVICES CUST RELATED | C906METS | 45,716 | 22,499 | 709 | 1,782 | 3,270 | 5,891 | 511 | | | 3,689 |
| 47 | METER READING CUST RELATED | C906METR | 12,495 | 6,150 | 194 | 487 | 894 | 1,610 | 140 | | | 1,008 |
| 48 | BILL ISSUANCE CUST RELATED | C906BILL | 11,170 | 5,367 | 169 | 425 | 780 | 1,405 | 122 | | | 880 |
| 49 | SUPPLY PROCUREMENT RELATED | C906PROC | 2,201,428 | 1,289,148 | 43,211 | 100,099 | 104,105 | 213,216 | 10,898 | | | 93,714 |
| 50 | TOTAL ACCOUNT 906B | | 3,393,374 | 1,862,605 | 61,283 | 145,520 | 187,439 | 363,376 | 23,930 | | | 187,742 |
| 51 | TOTAL CUSTOMER ACCTS EXP | | 20,730,100 | 17,106,406 | 486,850 | 754,531 | 321,633 | 763,943 | 48,642 | | | 306,936 |
| OPERATION & MAINT EXP CONT-16 | | | | | | | | | | | | |
| 1 | CUST SERVICE & INFORMATIONAL & SA;ES EXP | | | | | | | | | | | |
| 2 | 908-CUSTOMER ASSISTANCE EXP | | | | | | | | | | | |
| 3 | RESIDENTIAL | CMARK1D | 126,987 | 123,099 | 3,888 | 0 | 0 | 0 | 0 | | | 0 |
| 4 | NON-RESIDENTIAL | CMARK2D | 99,870 | 0 | 0 | 7,566 | 13,780 | 24,847 | 2,176 | | | 15,518 |
| 5 | TOTAL ACCOUNT 908 | | 226,857 | 123,099 | 3,888 | 7,566 | 13,780 | 24,847 | 2,176 | | | 15,518 |
| 6 | 909-INFO & INSTRUCT ADVERTISING EXP | CMARK2D | 5,134 | 0 | 0 | 389 | 708 | 1,277 | 112 | | | 798 |
| 7 | 910-MISC CUST SERV & INFO EXP | | | | | | | | | | | |
| 8 | RESIDENTIAL | AGWTALR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 9 | NON-RESIDENTIAL | AGWTALNR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 10 | TOTAL ACCOUNT 910 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 11 | 912-DEMONSTRATING & SELLING EXP | | | | | | | | | | | |
| 12 | RESIDENTIAL | AGWTALR | 17,902 | 17,318 | 584 | 0 | 0 | 0 | 0 | | | 0 |
| 13 | NON-RESIDENTIAL | AGWTALNR | 6,734,958 | 0 | 0 | 646,082 | 963,134 | 1,550,300 | 136,921 | | | 1,167,299 |
| 14 | TOTAL ACCOUNT 912 | | 6,752,860 | 17,318 | 584 | 646,082 | 963,134 | 1,550,300 | 136,921 | | | 1,167,299 |
| 15 | 913-ADVERTISING EXPENSES | | | | | | | | | | | |
| 16 | RESIDENTIAL | AGWTALR | (868) | (840) | (28) | 0 | 0 | 0 | 0 | | | 0 |
| 17 | NON-RESIDENTIAL | AGWTALNR | (289) | 0 | 0 | (28) | (41) | (67) | (6) | | | (50) |
| 18 | TOTAL ACCOUNT 913 | | (1,157) | (840) | (28) | (28) | (41) | (67) | (6) | | | (50) |
| 19 | 916-MISC SALES EXPENSE | | | | | | | | | | | |
| 20 | RESIDENTIAL | AGWTALR | 1,500 | 1,451 | 49 | 0 | 0 | 0 | 0 | | | 0 |
| 21 | NON-RESIDENTIAL | AGWTALNR | 13,499 | 0 | 0 | 1,295 | 1,930 | 3,107 | 274 | | | 2,340 |
| 22 | TOTAL ACCOUNT 916 | | 14,999 | 1,451 | 49 | 1,295 | 1,930 | 3,107 | 274 | | | 2,340 |
| 23 | 917-SBC, RPS, EEPS | C917DIST | 16,537,992 | 5,919,961 | 218,799 | 564,755 | 1,316,994 | 1,726,202 | 170,060 | | | 1,830,615 |
| 24 | TOTAL CUST SERV & INFO & SALES EXP | | 23,536,685 | 6,060,989 | 223,292 | 1,220,059 | 2,296,506 | 3,305,668 | 309,538 | | | 3,016,519 |
| OPERATION & MAINT EXP CONT-17 | | | | | | | | | | | | |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 KW MIN SC 7 | GEN SERVICE TOU SC 9 | | | LARGE GEN SERV TOU SEC SC 8 |
|--|-------------|--------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|
| | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1 ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 OPERATION EXPENSE | | | | | | | | | | | |
| 4 920-ADMIN & GENERAL SALARY | LABORXAG | 3,184,198 | 1,651,374 | 54,530 | 160,658 | 214,779 | 334,937 | 32,141 | | | 273,389 |
| 5 921-OFFICE SUPPLIES & EXP | LABORXAG | 1,749,737 | 907,440 | 29,965 | 88,283 | 118,022 | 184,050 | 17,662 | | | 150,229 |
| 6 922-TRANSFER TO CONSTRUCTION | LABORXAG | (3,461,257) | (1,795,061) | (59,275) | (174,637) | (233,467) | (364,080) | (34,938) | | | (297,177) |
| 7 923- OUTSIDE SERV - USS | LABORXAG | 2,757,530 | 1,430,098 | 47,223 | 139,130 | 185,999 | 290,057 | 27,834 | | | 236,756 |
| 8 923- OUTSIDE SERV - B IT | AGWTALLO | 7,494,083 | 3,759,040 | 126,820 | 346,135 | 515,995 | 830,566 | 73,355 | | | 625,375 |
| 9 923- OUTSIDE SERV - OTHER | AGWTALLO | 4,722,637 | 2,368,880 | 79,920 | 218,128 | 325,171 | 523,408 | 46,227 | | | 394,100 |
| 10 923- TOTAL OUTSIDE SERV EMPLOYED | | 14,974,251 | 7,558,017 | 253,963 | 703,394 | 1,027,164 | 1,644,031 | 147,417 | | | 1,256,232 |
| 11 924-PROPERTY INSURANCE | PLTTD | (2,356,141) | (988,041) | (35,368) | (101,505) | (206,433) | (289,711) | (29,100) | | | (273,073) |
| 12 925-INJURIES & DAMAGES | LABORXAG | 975,040 | 505,670 | 16,698 | 49,195 | 65,768 | 102,562 | 9,842 | | | 83,715 |
| 13 926-EMPLOYEE PENSION & BENF | LABORXAG | (6,420,737) | (3,329,893) | (109,957) | (323,957) | (433,087) | (675,380) | (64,811) | | | (551,272) |
| 14 928-REGULATORY COMM EXP ASSESSMNT | PLTTD | 1,755,655 | 736,228 | 26,354 | 75,636 | 153,822 | 215,875 | 21,684 | | | 203,477 |
| 15 928-REGULATORY COMM EXP - OTHER | AGWTALLO | 438,321 | 219,862 | 7,418 | 20,245 | 30,180 | 48,579 | 4,290 | | | 36,578 |
| 16 929-DUPLICATIVE CHARGES | LABORXAG | (1,220,476) | (632,958) | (20,901) | (61,579) | (82,323) | (128,379) | (12,319) | | | (104,788) |
| 17 930.1-ADVERTISING GOODWILL | AGWTALLO | 856,651 | 429,697 | 14,497 | 39,567 | 58,984 | 94,942 | 8,385 | | | 71,487 |
| 18 930.1-ADVERTISING GOODWILL - VYC | AGWTALLO | 6,899 | 3,461 | 117 | 319 | 475 | 765 | 68 | | | 576 |
| 19 930.2-MISCELLANEOUS GEN EXP | LABORXAG | 48,463,349 | 25,133,837 | 829,946 | 2,445,206 | 3,268,919 | 5,097,731 | 489,188 | | | 4,160,972 |
| 20 931-RENTS | PLANT | 2,540,345 | 1,093,651 | 39,135 | 114,647 | 216,744 | 307,993 | 31,688 | | | 283,552 |
| 21 TOTAL OPERATION EXPENSE | | 61,485,833 | 31,493,286 | 1,047,121 | 3,035,472 | 4,199,546 | 6,573,916 | 621,196 | | | 5,293,897 |
| 22 MAINTENANCE | | | | | | | | | | | |
| 23 935-MAINT OF STRUCTURES | LABORXAG | 237,486 | 123,164 | 4,067 | 11,982 | 16,019 | 24,981 | 2,397 | | | 20,390 |
| 24 TOTAL ADMIN & GEN EXPENSE | | 61,723,320 | 31,616,450 | 1,051,188 | 3,047,454 | 4,215,565 | 6,598,896 | 623,594 | | | 5,314,287 |
| 25 | | | | | | | | | | | |
| 26 OTHER ADJUSTMENTS | | | | | | | | | | | |
| 27 DEFERRAL LIMITATION-SHRHLDR PORTION | EXPOM | 489,933 | 228,641 | 7,641 | 24,033 | 35,648 | 53,914 | 5,139 | | | 45,876 |
| 28 OPERATING EXP ADJ - AMI WRITE-OFF | EXPOM | (743,141) | (346,808) | (11,589) | (36,454) | (54,072) | (81,778) | (7,796) | | | (69,586) |
| 29 OPERATING EXP ADJ - RUSSEL REPOWERING WRITE-OFF | PLTPROD | (1,933,111) | (1,017,594) | (34,974) | (83,754) | (103,500) | (189,903) | (11,565) | | | (112,832) |
| 30 TOTAL OTHER ADJUSTMENTS | | (2,186,320) | (1,135,761) | (38,923) | (96,175) | (121,924) | (217,767) | (14,221) | | | (136,542) |
| 31 TOTAL OPER & MAINTENANCE EXP | | 166,763,984 | 81,299,363 | 2,710,725 | 7,849,691 | 11,622,416 | 17,657,997 | 1,674,319 | | | 14,900,970 |
| DEPRECIATION & AMORT EXPENSE-18 | | | | | | | | | | | |
| 1 DEPRECIATION EXPENSE | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 INTANGIBLE PLANT RESERVE | LABOR | 4,981,796 | 2,582,032 | 85,285 | 251,143 | 336,291 | 524,389 | 50,301 | | | 427,980 |
| 4 | | | | | | | | | | | |
| 5 STEAM PRODUCTION PLANT DEPR | PLTSTEAM | 6,501,410 | 3,685,174 | 125,211 | 291,508 | 308,820 | 625,228 | 31,726 | | | 292,911 |
| 6 | | | | | | | | | | | |
| 7 HYDRO PRODUCTION PLANT DEPR | PLTHYDRO | 1,236,323 | 700,781 | 23,810 | 55,434 | 58,726 | 118,895 | 6,033 | | | 55,701 |
| 8 | | | | | | | | | | | |
| 9 OTHER PRODUCTION PLANT DEPR | PLTOTH | 1,043,761 | 363,727 | 13,522 | 38,278 | 83,632 | 112,041 | 11,309 | | | 122,089 |
| 10 | | | | | | | | | | | |
| 11 TRANSMISSION PLANT DEPR | PLTRAN | 7,259,637 | 2,561,754 | 94,981 | 261,379 | 587,161 | 775,392 | 76,757 | | | 836,554 |
| DEPREC & AMORT EXP CONT-19 | | | | | | | | | | | |
| 1 DEPRECIATION EXPENSE CONT | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 DISTRIBUTION PLANT DEPR | | | | | | | | | | | |
| 4 360-LAND & LAND RIGHTS DEPR | PLT360 | 105,655 | 45,410 | 1,663 | 4,801 | 10,011 | 14,158 | 1,456 | | | 14,833 |
| 5 361-STRUCTURES & IMPROVMENTS | PLT361 | 172,906 | 72,835 | 2,668 | 7,700 | 16,058 | 22,708 | 2,335 | | | 23,791 |
| 6 362-STATION EQUIPMENT | PLT362 | 2,223,175 | 955,514 | 35,001 | 101,019 | 210,657 | 297,900 | 30,639 | | | 312,106 |
| 7 364-POLES, TOWERS & FIXTURES | PLT364 | 2,579,625 | 1,145,816 | 41,972 | 121,139 | 252,612 | 357,231 | 36,741 | | | 325,932 |

| SUMMARY OF RESULTS | | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 kW MIN SC 7 | GEN SERVICE TOU SC 9 | | | LARGE GEN SERV TOU SEC SC 8 |
|--------------------------------|---------------------------------|-------------|--------------|--------------------------|----------------------|----------------------------|-----------------------------|----------------------------|----------------------|-----|-----|-----------------------------|
| | | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 8 | 365-OVERHEAD COND & DEVICES | PLT365 | 2,495,037 | 1,122,598 | 41,121 | 118,684 | 247,494 | 349,992 | 35,996 | | | 301,234 |
| 9 | 366-UNDERGROUND CONDUIT | PLT366 | 3,603,650 | 1,719,874 | 63,000 | 181,829 | 379,172 | 536,204 | 55,148 | | | 338,958 |
| 10 | 367-UNDERGROUND COND & DEV | PLT367 | 2,550,206 | 1,114,410 | 40,821 | 117,818 | 245,688 | 347,439 | 35,734 | | | 340,116 |
| 11 | 368-LINE TRANSFORMERS | PLT368 | 2,983,676 | 1,441,426 | 52,800 | 152,391 | 317,784 | 449,393 | 46,219 | | | 470,822 |
| 12 | 369-SERVICES | PLT369 | 1,189,827 | 1,004,975 | 13,932 | 88,013 | 7,807 | 61,639 | 7,662 | | | 5,799 |
| 13 | 370-METERS | PLT370 | 1,542,398 | 843,916 | 39,346 | 169,824 | 93,570 | 175,019 | 42,880 | | | 51,656 |
| 14 | 373-STREET LIGHT & SIGNAL SYS | PLT373 | 1,437,503 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 15 | TOTAL DISTRIBUTION PLANT DEPR | | 20,883,658 | 9,466,774 | 332,325 | 1,063,219 | 1,780,853 | 2,611,682 | 294,809 | | | 2,185,245 |
| 16 | | | | | | | | | | | | |
| 17 | GENERAL PLANT DEPRECIATION | | | | | | | | | | | |
| 18 | 389-LAND & LAND RIGHTS | PLT389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 19 | 390-STRUCTURES & IMPROVE | PLT390 | 1,099,969 | 570,107 | 18,831 | 55,452 | 74,252 | 115,784 | 11,106 | | | 94,497 |
| 20 | 391-OFFICE FURN & EQUIPMENT | PLT391 | 1,704,552 | 883,458 | 29,181 | 85,930 | 115,064 | 179,423 | 17,211 | | | 146,436 |
| 21 | 392-TRANSPORTATION EQUIP | PLT392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 22 | 393-STORES EQUIPMENT | PLT393 | 11,185 | 4,837 | 172 | 508 | 941 | 1,350 | 139 | | | 1,217 |
| 23 | 394-TOOLS, SHOP & GARAGE EQ | PLT394 | 444,001 | 217,232 | 7,218 | 23,483 | 32,374 | 49,270 | 4,890 | | | 41,940 |
| 24 | 395-LABORATORY EQUIPMENT | PLT395 | 141,661 | 69,309 | 2,303 | 7,492 | 10,329 | 15,720 | 1,560 | | | 13,381 |
| 25 | 396-POWER OPERATED EQUIP | PLT396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 26 | 397-COMMUNICATION EQUIP | PLT397 | 598,009 | 309,944 | 10,238 | 30,147 | 40,368 | 62,947 | 6,038 | | | 51,374 |
| 27 | 398-MISCELLANEOUS EQUIP | PLT398 | 64,600 | 33,482 | 1,106 | 3,257 | 4,361 | 6,800 | 652 | | | 5,550 |
| 28 | TOTAL GENERAL PLANT DEPR | | 4,063,976 | 2,088,369 | 69,048 | 206,269 | 277,689 | 431,294 | 41,597 | | | 354,395 |
| 29 | | | | | | | | | | | | |
| 30 | BEEBEE DECOMMISSIONING | PLTSTEAM | 2,000,000 | 1,133,654 | 38,518 | 89,675 | 95,001 | 192,336 | 9,760 | | | 90,107 |
| 31 | | | | | | | | | | | | |
| 32 | TOTAL DEPRECIATION EXPENSE | | 47,970,562 | 22,582,265 | 782,702 | 2,256,906 | 3,528,173 | 5,391,257 | 522,293 | | | 4,364,982 |
| OTHER TAXES & OTH EXP-20 | | | | | | | | | | | | |
| 1 | REGULATORY DEBITS & CREDITS | PLANT | 861,791 | 371,012 | 13,276 | 38,893 | 73,528 | 104,484 | 10,750 | | | 96,193 |
| 2 | | | | | | | | | | | | |
| 3 | TAXES OTHER THAN INCOME | | | | | | | | | | | |
| 4 | PROPERTY TAX | PLTTD | 48,312,240 | 20,259,588 | 725,215 | 2,081,346 | 4,232,878 | 5,940,463 | 596,689 | | | 5,599,302 |
| 5 | PAYROLL | LABORXAG | 3,461,257 | 1,795,061 | 59,275 | 174,637 | 233,467 | 364,080 | 34,938 | | | 297,177 |
| 6 | SALES AND USE TAX | PLTTD | 4,669,138 | 1,957,988 | 70,088 | 201,152 | 409,087 | 574,116 | 57,667 | | | 541,145 |
| 7 | GROSS RECEIPTS TAX (GRT) | REVGR | 1,055,195 | 699,883 | 10,518 | 43,480 | 35,489 | 88,776 | 4,839 | | | 43,974 |
| 8 | PROPERTY TAX DEFERRAL | PLTTD | (6,029,665) | (2,528,521) | (90,511) | (259,765) | (528,289) | (741,406) | (74,470) | | | (698,827) |
| 9 | TOTAL TAX OTHER THAN INCOME | | 51,468,165 | 22,183,999 | 774,584 | 2,240,849 | 4,382,630 | 6,226,029 | 619,662 | | | 5,782,770 |
| 10 | | | | | | | | | | | | |
| 11 | OTHER INCOME & DEDUCTIONS | RATEBASE | 386,694 | 169,223 | 6,028 | 17,505 | 32,413 | 46,459 | 4,724 | | | 42,193 |
| 12 | | | | | | | | | | | | |
| 13 | TOTAL INCOME TAX EXPENSE | | 23,455,299 | 13,050,938 | 270,055 | (113,818) | 995,615 | 4,585,380 | 262,517 | | | (277,202) |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | TOTAL OPERATING EXPENSES | | 290,906,496 | 139,656,800 | 4,557,370 | 12,290,027 | 20,634,775 | 34,011,606 | 3,094,265 | | | 24,909,906 |
| 17 | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | NET OPERATING INCOME | | 73,518,667 | 36,420,401 | 1,000,384 | 1,536,075 | 4,683,142 | 11,526,802 | 861,506 | | | 3,698,196 |
| 20 | | | | | | | | | | | | |
| DEVELOPMENT OF INCOME TAXES-21 | | | | | | | | | | | | |
| 1 | FEDERAL & STATE TAX CALCULATION | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | OPERATING REVENUES | | 364,425,163 | 176,077,201 | 5,557,754 | 13,826,102 | 25,317,917 | 45,538,408 | 3,955,771 | | | 28,608,102 |
| 4 | | | | | | | | | | | | |
| 5 | OPERATING EXPENSES | | | | | | | | | | | |
| 6 | OPERATION & MAINTENANCE EXP | | 166,763,984 | 81,299,363 | 2,710,725 | 7,849,691 | 11,622,416 | 17,657,997 | 1,674,319 | | | 14,900,970 |
| 7 | DEPRECIATION | | 47,970,562 | 22,582,265 | 782,702 | 2,256,906 | 3,528,173 | 5,391,257 | 522,293 | | | 4,364,982 |

| SUMMARY OF RESULTS | | CLASS ALLOC | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 kW MIN SC 7 | GEN SERVICE TOU SC 9 | (8) | (9) | LARGE GEN SERV TOU SEC SC 8 |
|--------------------|-----------------------------------|----------------|-----------------|--------------------------------|----------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------|-----|-----|--------------------------------------|
| | | | (1)-1 | (2) | (3) | (4) | (5) | (6) | (7) | | | (10) |
| 8 | REGULATORY DEBITS & CREDITS | | 861,791 | 371,012 | 13,276 | 38,893 | 73,528 | 104,484 | 10,750 | | | 96,193 |
| 9 | TAXES OTHER THAN INCOME | | 51,468,165 | 22,183,999 | 774,584 | 2,240,849 | 4,382,630 | 6,226,029 | 619,662 | | | 5,782,770 |
| 10 | OTHER INCOME & DEDUCTIONS | | 386,694 | 169,223 | 6,028 | 17,505 | 32,413 | 46,459 | 4,724 | | | 42,193 |
| 11 | NET OPERATING INCOME BEFORE TAXES | | 96,973,966 | 49,471,339 | 1,270,439 | 1,422,258 | 5,678,757 | 16,112,182 | 1,124,023 | | | 3,420,993 |
| 12 | | | | | | | | | | | | |
| 13 | LESS: INTEREST EXPENSE | RATEBASE | 33,473,000 | 14,648,291 | 521,819 | 1,515,241 | 2,805,705 | 4,021,566 | 408,911 | | | 3,652,331 |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | TAXABLE NET OPERATING INCOME | | 63,500,966 | 34,823,047 | 748,620 | (92,983) | 2,873,052 | 12,090,616 | 715,112 | | | (231,338) |
| 17 | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | STATE TAXABLE INCOME | | 63,500,966 | 34,823,047 | 748,620 | (92,983) | 2,873,052 | 12,090,616 | 715,112 | | | (231,338) |
| 20 | | | | | | | | | | | | |
| 21 | LESS: STATE TAX @ 7.10% | | 4,508,569 | 2,472,436 | 53,152 | (6,602) | 203,987 | 858,434 | 50,773 | | | (16,425) |
| 22 | | | | | | | | | | | | |
| 23 | FEDERAL TAXABLE INCOME | | 58,992,398 | 32,350,611 | 695,468 | (86,381) | 2,669,065 | 11,232,182 | 664,339 | | | (214,913) |
| 24 | | | | | | | | | | | | |
| 25 | FEDERAL INCOME TAX @ 35.00% | | 20,647,339 | 11,322,714 | 243,414 | (30,233) | 934,173 | 3,931,264 | 232,519 | | | (75,219) |
| 26 | | | | | | | | | | | | |
| 27 | PLUS: | | | | | | | | | | | |
| 28 | FLOW THRU IMPACTS | RATEBASE | 1,700,609 | 744,212 | 26,511 | 76,982 | 142,545 | 204,317 | 20,775 | | | 185,558 |
| 29 | | | | | | | | | | | | |
| 30 | TOTAL INCOME TAX | | 23,455,299 | 13,050,938 | 270,055 | (113,818) | 995,615 | 4,585,380 | 262,517 | | | (277,202) |

| SUMMARY OF RESULTS | | CLASS ALLOC | LARGE GEN SERV TOU SUBSTA SEC SC 8 (11) | LARGE GEN SERV TOU PRI SC 8 (12) | LARGE GEN SERV TOU SUB-TRAN IND SC 8 (13) | LARGE GEN SERV TOU SUB-TRAN COM SC 8 (14) | LARGE GEN SERV TOU SUB-TRAN SC 8 (15) | (16) | TOTAL LIGHTING (17) | STREET LIGHTING SERVICE SC1, SC2, SC3 (18) | (19) | (20) | AREA LTG SERVICE SC 6 (21) |
|---------------------------------|------------------------------------|----------------|---|--|---|---|---|-----------|---------------------------|--|------|------|-------------------------------------|
| 1 | ELECTRIC PLANT IN SERVICE | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | INTANGIBLE PLANT | | | | | | | | | | | | |
| 4 | 301-ORGANIZATION | LABOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 5 | 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | 241,050 | 3,654,157 | 2,040,172 | 649,399 | 97,962 | 1,517,618 | 1,294,125 | 223,493 | | | 223,493 |
| 6 | TOTAL INTANGIBLE PLANT | | 241,050 | 3,654,157 | 2,040,172 | 649,399 | 97,962 | 1,517,618 | 1,294,125 | | | | 223,493 |
| 7 | | | | | | | | | | | | | |
| 8 | PRODUCTION PLANT | | | | | | | | | | | | |
| 9 | STEAM PRODUCTION PLANT | | | | | | | | | | | | |
| 10 | 310-LAND & LAND RIGHTS | ENERGY | 3,632 | 13,649 | 59,773 | 4,269 | 3,533 | 2,418 | 1,653 | 765 | | | |
| 11 | 311-STRUCTURES & IMPROV | ENERGY | 69,177 | 259,989 | 1,138,541 | 81,306 | 67,295 | 46,066 | 31,494 | 14,571 | | | |
| 12 | 312-BOILER PLANT EQUIPMENT | ENERGY | 205,158 | 771,046 | 3,376,559 | 241,127 | 199,577 | 136,616 | 93,402 | 43,214 | | | |
| 13 | 314-TURBOGENERATOR UNITS | ENERGY | 43,826 | 164,711 | 721,300 | 51,510 | 42,634 | 29,184 | 19,953 | 9,231 | | | |
| 14 | 315-ACCESSORY ELECTRIC EQUIPMENT | ENERGY | 14,207 | 53,393 | 233,820 | 16,698 | 13,820 | 9,460 | 6,468 | 2,992 | | | |
| 15 | 316-MISC POWER PLANT EQUIPMENT | ENERGY | 8,217 | 30,881 | 135,232 | 9,657 | 7,993 | 5,472 | 3,741 | 1,731 | | | |
| 16 | TOTAL STEAM PLANT | | 344,216 | 1,293,669 | 5,665,225 | 404,565 | 334,852 | 229,216 | 156,711 | 72,504 | | | |
| 17 | | | | | | | | | | | | | |
| 18 | HYDRO PRODUCTION PLANT | | | | | | | | | | | | |
| 19 | 330-LAND & LAND RIGHTS | ENERGY | 34,697 | 130,403 | 571,062 | 40,781 | 33,754 | 23,105 | 15,797 | 7,309 | | | |
| 20 | 331-STRUCTURES & IMPROV | ENERGY | 79,704 | 299,551 | 1,311,793 | 93,678 | 77,536 | 53,075 | 36,287 | 16,789 | | | |
| 21 | 332-DAMS & WATERWAYS | ENERGY | 148,269 | 557,239 | 2,440,256 | 174,264 | 144,235 | 98,733 | 67,502 | 31,231 | | | |
| 22 | 333-WATERWHEELS & TURBINES | ENERGY | 51,447 | 193,352 | 846,724 | 60,466 | 50,047 | 34,259 | 23,422 | 10,837 | | | |
| 23 | 334-ACCESSORY EQUIPMENT | ENERGY | 15,005 | 56,393 | 246,957 | 17,636 | 14,597 | 9,992 | 6,831 | 3,161 | | | |
| 24 | 335-MISC POWER PLANT EQUIP | ENERGY | 3,512 | 13,198 | 57,795 | 4,127 | 3,416 | 2,338 | 1,599 | 740 | | | |
| 25 | 336-ROADS RAILROADS & BRIDGES | ENERGY | 16,066 | 60,380 | 264,417 | 18,883 | 15,629 | 10,698 | 7,314 | 3,384 | | | |
| 26 | TOTAL HYDRO PLANT | | 348,699 | 1,310,516 | 5,739,005 | 409,834 | 339,213 | 232,201 | 158,752 | 73,449 | | | |
| 27 | | | | | | | | | | | | | |
| 28 | OTHER PRODUCTION PLANT | | | | | | | | | | | | |
| 29 | 340-LAND & LAND RIGHTS | D2CP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 30 | 341-STRUCTURES & IMPROV | D2CP | 1,648 | 8,723 | 10,741 | 6,295 | 355 | 466 | 395 | 71 | | | |
| 31 | 342-FUEL HOLDERS | D2CP | 3,578 | 18,937 | 23,319 | 13,665 | 771 | 1,011 | 857 | 154 | | | |
| 32 | 344-GENERATORS | D2CP | 348,178 | 1,842,534 | 2,268,941 | 1,329,648 | 74,972 | 98,349 | 83,346 | 15,002 | | | |
| 33 | 345-ACCESSORY ELECTRIC EQUIP | D2CP | 7,435 | 39,346 | 48,451 | 28,393 | 1,601 | 2,100 | 1,780 | 320 | | | |
| 34 | TOTAL OTHER PROD PLANT | | 360,840 | 1,909,539 | 2,351,452 | 1,378,001 | 77,698 | 101,925 | 86,377 | 15,548 | | | |
| 35 | | | | | | | | | | | | | |
| 36 | TOTAL PRODUCTION PLANT | | 1,053,755 | 4,513,724 | 13,755,683 | 2,192,401 | 751,764 | 563,342 | 401,841 | 161,501 | | | |
| 37 | | | | | | | | | | | | | |
| DEVELOPMENT OF RATE BASE CONT-3 | | | | | | | | | | | | | |
| 1 | TRANSMISSION PLANT | | | | | | | | | | | | |
| 2 | 350 LAND & LAND RIGHTS | DCPT12 | 169,854 | 865,430 | 1,056,954 | 598,456 | 39,111 | 66,857 | 57,670 | 9,186 | | | |
| 3 | 352-STRUCTURES & IMPROVMENTS | DCPT12 | 122,393 | 623,609 | 761,618 | 431,234 | 28,183 | 48,175 | 41,556 | 6,619 | | | |
| 4 | 353-STATION EQUIPMENT | DCPT12 | 3,118,625 | 15,889,862 | 19,406,374 | 10,988,052 | 718,104 | 1,227,534 | 1,058,866 | 168,668 | | | |
| 5 | 354-TOWERS & FIXTURES | DCPT12 | 112,745 | 574,455 | 701,584 | 397,243 | 25,961 | 44,378 | 38,280 | 6,098 | | | |
| 6 | 355-POLES & FIXTURES | DCPT12 | 489,116 | 2,492,117 | 3,043,636 | 1,723,333 | 112,625 | 192,523 | 166,069 | 26,453 | | | |
| 7 | 356-OVERHEAD COND & DEVICES | DCPT12 | 1,204,114 | 6,135,144 | 7,492,884 | 4,242,534 | 277,263 | 473,956 | 408,833 | 65,123 | | | |
| 8 | 357-UNDERGROUND CONDUIT | DCPT12 | 328,475 | 1,673,630 | 2,044,013 | 1,157,337 | 75,636 | 129,292 | 111,527 | 17,765 | | | |
| 9 | 358-UNDERGROUND COND & DEV | DCPT12 | 1,438,849 | 7,331,150 | 8,953,572 | 5,069,588 | 331,314 | 566,351 | 488,532 | 77,819 | | | |
| 10 | | | | | | | | | | | | | |
| 11 | TOTAL TRANSMISSION PLANT | | 6,984,170 | 35,585,396 | 43,460,636 | 24,607,778 | 1,608,196 | 2,749,066 | 2,371,335 | 377,731 | | | |
| DEVELOPMENT OF RATE BASE CONT-4 | | | | | | | | | | | | | |

| SUMMARY OF RESULTS | CLASS ALLOC | LARGE GEN SERV TOU SUBSTA SEC SC 8 (11) | LARGE GEN SERV TOU PRI SC 8 (12) | LARGE GEN SERV TOU SUB-TRAN IND SC 8 (13) | LARGE GEN SERV TOU SUB-TRAN COM SC 8 (14) | LARGE GEN SERV TOU TRAN SC 8 (15) | (16) | TOTAL LIGHTING (17) | STREET LIGHTING SERVICE SC1, SC2, SC3 (18) | (19) | (20) | AREA LTG SERVICE SC 6 (21) |
|------------------------------------|-------------|---|----------------------------------|---|---|-----------------------------------|------------|---------------------|--|------|------|----------------------------|
| 1 DISTRIBUTION PLANT | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 360-LAND & LAND RIGHTS | | | | | | | | | | | | |
| 4 PRIMARY | DNCPPRI | 0 | 1,037,435 | 0 | 0 | 0 | 0 | 148,136 | 128,916 | | | 19,219 |
| 5 TOTAL ACCOUNT 360 | | 0 | 1,037,435 | 0 | 0 | 0 | 0 | 148,136 | 128,916 | | | 19,219 |
| 6 361-STRUCTURES & IMPROVEMENTS | DNCPPRI | 164,886 | 895,711 | 0 | 0 | 0 | 0 | 127,899 | 111,305 | | | 16,594 |
| 7 362-STATION EQUIPMENT | DNCPPRI | 0 | 11,533,059 | 0 | 0 | 0 | 0 | 1,646,809 | 1,433,150 | | | 213,659 |
| 8 364-POLES, TOWERS & FIXTURES | | | | | | | | | | | | |
| 9 PRIMARY | DNCPPRI | 0 | 10,463,164 | 0 | 0 | 0 | 0 | 1,494,038 | 1,300,200 | | | 193,838 |
| 10 SECONDARY | DNCPPRI | 0 | 0 | 0 | 0 | 0 | 0 | 221,555 | 192,810 | | | 28,745 |
| 11 TOTAL ACCOUNT 364 | | 0 | 10,463,164 | 0 | 0 | 0 | 0 | 1,715,593 | 1,493,010 | | | 222,583 |
| 12 365-OVERHEAD COND & DEVICES | | | | | | | | | | | | |
| 13 PRIMARY | DNCPPRI | 0 | 9,453,986 | 0 | 0 | 0 | 0 | 1,349,937 | 1,174,795 | | | 175,142 |
| 14 SECONDARY | DNCPPRI | 0 | 0 | 0 | 0 | 0 | 0 | 293,295 | 255,243 | | | 38,052 |
| 15 TOTAL ACCOUNT 365 | | 0 | 9,453,986 | 0 | 0 | 0 | 0 | 1,643,232 | 1,430,038 | | | 213,195 |
| 16 366-UNDERGROUND CONDUIT | | | | | | | | | | | | |
| 17 PRIMARY | DNCPPRI | 0 | 10,793,818 | 0 | 0 | 0 | 0 | 1,541,252 | 1,341,288 | | | 199,964 |
| 18 SECONDARY | DNCPPRI | 0 | 0 | 0 | 0 | 0 | 0 | 1,013,152 | 881,704 | | | 131,448 |
| 19 TOTAL ACCOUNT 366 | | 0 | 10,793,818 | 0 | 0 | 0 | 0 | 2,554,404 | 2,222,993 | | | 331,411 |
| 20 367-UNDERGROUND COND & DEV | | | | | | | | | | | | |
| 21 PRIMARY | DNCPPRI | 0 | 14,022,877 | 0 | 0 | 0 | 0 | 2,002,331 | 1,742,546 | | | 259,785 |
| 22 SECONDARY | DNCPPRI | 0 | 0 | 0 | 0 | 0 | 0 | 140,651 | 122,403 | | | 18,248 |
| 23 TOTAL ACCOUNT 367 | | 0 | 14,022,877 | 0 | 0 | 0 | 0 | 2,142,982 | 1,864,949 | | | 278,033 |
| 24 368-LINE TRANSFORMERS | | | | | | | | | | | | |
| 25 SECONDARY | DNCPPRI | 0 | 0 | 0 | 0 | 0 | 0 | 2,108,063 | 1,834,560 | | | 273,503 |
| 26 TOTAL ACCOUNT 368 | | 0 | 0 | 0 | 0 | 0 | 0 | 2,108,063 | 1,834,560 | | | 273,503 |
| 27 369-SERVICES | CUSECS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| DEVELOPMENT OF RATE BASE CONT-5 | | | | | | | | | | | | |
| 1 DISTRIBUTION PLANT CONT | | | | | | | | | | | | |
| 2 370-METERS | | | | | | | | | | | | |
| 3 DIST CUSTOMER RELATED | CMETX | 21,184 | 388,675 | 768,343 | 753,846 | 68,548 | 0 | 0 | 0 | | | 0 |
| 4 METER INVEST CUST RELATED | CMETI | 98,597 | 509,102 | 239,843 | 235,318 | 4,525 | 0 | 0 | 0 | | | 0 |
| 5 METER SVCS CAPITAL. LABOR | CMETSVC | 20,573 | 103,391 | 48,708 | 47,789 | 919 | 0 | 0 | 0 | | | 0 |
| 6 TOTAL ACCOUNT 370 | | 140,354 | 1,001,167 | 1,056,895 | 1,036,953 | 73,992 | 0 | 0 | 0 | | | 0 |
| 7 373-STREET LIGHT & SIGNAL SYS | CUST373 | 0 | 0 | 0 | 0 | 0 | 0 | 33,711,380 | 29,194,262 | | | 4,517,118 |
| 8 TOTAL DISTRIBUTION PLANT | | 305,240 | 59,201,216 | 1,056,895 | 1,036,953 | 73,992 | 0 | 45,798,497 | 39,713,182 | | | 6,085,315 |
| 9 | | | | | | | | | | | | |
| 10 GENERAL PLANT | | | | | | | | | | | | |
| 11 389-LAND & LAND RIGHTS | LABOR | 6,988 | 105,938 | 59,147 | 18,827 | 2,840 | 43,997 | 37,518 | 6,479 | | | |
| 12 390-STRUCTURES & IMPROVE | LABOR | 131,127 | 1,987,802 | 1,109,820 | 353,262 | 53,290 | 825,560 | 703,983 | 121,577 | | | |
| 13 391-OFFICE FURN & EQUIPMENT | LABOR | 75,806 | 1,149,175 | 641,602 | 204,226 | 30,807 | 477,267 | 406,982 | 70,285 | | | |
| 14 392-TRANSPORTATION EQUIP | LABOR | 76,280 | 1,156,354 | 645,610 | 205,502 | 31,000 | 480,249 | 409,525 | 70,724 | | | |
| 15 393-STORES EQUIPMENT | PLTPTD | 2,066 | 24,590 | 14,430 | 6,893 | 603 | 12,162 | 10,521 | 1,640 | | | |
| 16 394-TOOLS, SHOP & GARAGE EQ | LABTDF | 46,262 | 805,097 | 366,653 | 133,355 | 16,662 | 339,549 | 289,582 | 49,967 | | | |
| 17 395-LABORATORY EQUIPMENT | LABTDF | 17,597 | 306,249 | 139,470 | 50,727 | 6,338 | 129,160 | 110,154 | 19,007 | | | |
| 18 396-POWER OPERATED EQUIP | LABTDF | 13,858 | 241,180 | 109,837 | 39,949 | 4,991 | 101,717 | 86,749 | 14,968 | | | |
| 19 397-COMMUNICATION EQUIP | LABOR | 76,128 | 1,154,050 | 644,324 | 205,092 | 30,938 | 479,292 | 408,709 | 70,583 | | | |
| 20 398-MISCELLANEOUS EQUIP | LABOR | 7,506 | 113,779 | 63,525 | 20,220 | 3,050 | 47,254 | 40,295 | 6,959 | | | |
| 21 TOTAL GENERAL PLANT | | 453,619 | 7,044,214 | 3,794,419 | 1,238,052 | 180,520 | 2,936,206 | 2,504,017 | 432,189 | | | |
| 22 | | | | | | | | | | | | |
| 23 NON-INTEREST BEARING CWIP | PLTPTD | 21,002 | 249,970 | 146,692 | 70,075 | 6,127 | 123,627 | 106,951 | 16,676 | | | |
| 24 | | | | | | | | | | | | |
| 25 TOTAL ELECTRIC PLANT IN SERVICE | | 9,058,837 | 110,248,677 | 64,254,496 | 29,794,659 | 2,718,561 | 53,688,357 | 46,391,452 | 7,296,905 | | | |
| DEVELOPMENT OF RATE BASE CONT-6 | | | | | | | | | | | | |

| SUMMARY OF RESULTS | CLASS ALLOC | LARGE GEN SERV | LARGE GEN SERV | LARGE GEN SERV | LARGE GEN SERV | LARGE GEN SERV | TOTAL LIGHTING | STREET LIGHTING SERVICE | | AREA LTG SERVICE | | |
|--------------------------------------|-------------|---------------------|----------------|-----------------------|-----------------------|----------------|----------------|-------------------------|---------|------------------|------|---------|
| | | TOU SUBSTA SEC SC 8 | TOU PRI SC 8 | TOU SUB-TRAN IND SC 8 | TOU SUB-TRAN COM SC 8 | TOU TRAN SC 8 | | SC1, SC2, SC3 | SC 6 | | | |
| | | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 1 DEPRECIATION RESERVE | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 INTANGIBLE PLANT RESERVE | | | | | | | | | | | | |
| 4 301-COMMON PLANT INTANG | LABOR | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 5 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | 126,905 | 1,923,793 | 1,074,083 | 341,887 | 51,574 | | 798,976 | 681,314 | | | 117,662 |
| 6 TOTAL INTANGIBLE PLT RESERVE | | 126,905 | 1,923,793 | 1,074,083 | 341,887 | 51,574 | | 798,976 | 681,314 | | | 117,662 |
| 7 | | | | | | | | | | | | |
| 8 PRODUCTION PLT RESERVE | | | | | | | | | | | | |
| 9 STEAM PRODUCTION PLANT RESERVE | | | | | | | | | | | | |
| 10 311-ASH HANDLING | ENERGY | 79,009 | 296,939 | 1,300,353 | 92,861 | 76,859 | | 52,612 | 35,970 | | | 16,642 |
| 11 312-BOILER PLANT EQUIP | ENERGY | 255,737 | 961,138 | 4,209,010 | 300,574 | 248,780 | | 170,297 | 116,430 | | | 53,868 |
| 14 314-TURBOGENERATOR UNITS | ENERGY | 49,619 | 186,483 | 816,644 | 58,318 | 48,269 | | 33,042 | 22,590 | | | 10,452 |
| 15 315-ACCESSORY ELECTRIC EQUIPMENT | ENERGY | 11,711 | 44,015 | 192,750 | 13,765 | 11,393 | | 7,799 | 5,332 | | | 2,467 |
| 16 316-MISC POWER PLANT EQUIPMENT | ENERGY | (6,642) | (24,964) | (109,324) | (7,807) | (6,462) | | (4,423) | (3,024) | | | (1,399) |
| 12 TOTAL STEAM PLANT PLT RES | | 389,434 | 1,463,610 | 6,409,434 | 457,711 | 378,840 | | 259,326 | 177,298 | | | 82,029 |
| 13 | | | | | | | | | | | | |
| 14 HYDRO PRODUCTION PLANT RESERVE | | | | | | | | | | | | |
| 15 330-LAND & LAND RIGHTS | PLT330 | 19,133 | 71,906 | 314,891 | 22,487 | 18,612 | | 12,741 | 8,710 | | | 4,030 |
| 16 331-STRUCTURES & IMPROV | PLT331 | 16,203 | 60,894 | 266,668 | 19,043 | 15,762 | | 10,789 | 7,377 | | | 3,413 |
| 17 332-DAMS & WATERWAYS | PLT332 | 30,014 | 112,802 | 493,980 | 35,276 | 29,198 | | 19,987 | 13,664 | | | 6,322 |
| 18 333-WATERWHEELS & TURBINES | PLT333 | 18,763 | 70,518 | 308,814 | 22,053 | 18,253 | | 12,495 | 8,542 | | | 3,952 |
| 19 334-ACCESSORY EQUIPMENT | PLT334 | 5,852 | 21,993 | 96,314 | 6,878 | 5,693 | | 3,897 | 2,664 | | | 1,233 |
| 20 335-MISC POWER PLANT EQUIP | PLT335 | 451 | 1,696 | 7,427 | 530 | 439 | | 300 | 205 | | | 95 |
| 21 336-ROADS RAILROADS & BRIDGES | PLT336 | 1,920 | 7,215 | 31,598 | 2,256 | 1,868 | | 1,278 | 874 | | | 404 |
| 22 TOTAL HYDRO PLANT RESERVE | | 92,336 | 347,025 | 1,519,691 | 108,524 | 89,824 | | 61,487 | 42,038 | | | 19,449 |
| 23 | | | | | | | | | | | | |
| 24 OTHER PRODUCTION PLANT RESERVE | | | | | | | | | | | | |
| 25 340-LAND & LAND RIGHTS | D2CP | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 26 341-STRUCTURES & IMPROV | D2CP | 434 | 2,297 | 2,828 | 1,657 | 93 | | 123 | 104 | | | 19 |
| 27 342-FUEL HOLDERS | D2CP | 3,579 | 18,938 | 23,321 | 13,667 | 771 | | 1,011 | 857 | | | 154 |
| 28 344-GENERATORS | D2CP | 223,026 | 1,180,237 | 1,453,372 | 851,707 | 48,023 | | 62,997 | 53,388 | | | 9,610 |
| 29 345-ACCESSORY ELECTRIC EQUIP | D2CP | 6,178 | 32,695 | 40,261 | 23,594 | 1,330 | | 1,745 | 1,479 | | | 266 |
| 30 TOTAL OTHER PROD PLT RES | | 233,217 | 1,234,167 | 1,519,783 | 890,625 | 50,218 | | 65,876 | 55,827 | | | 10,049 |
| 31 | | | | | | | | | | | | |
| 32 TOTAL PRODUCTION PLANT RESERVE | | 714,986 | 3,044,803 | 9,448,908 | 1,456,860 | 518,882 | | 386,689 | 275,162 | | | 111,527 |
| DEVELOPMENT OF RATE BASE CONT-7 | | | | | | | | | | | | |
| 1 TRANSMISSION PLANT RESERVE | | | | | | | | | | | | |
| 2 350 LAND & LAND RIGHTS | PLT350 | 12,633 | 64,369 | 78,614 | 44,512 | 2,909 | | 4,973 | 4,289 | | | 683 |
| 3 352-STRUCTURES & IMPROVMENTS | PLT352 | 82,305 | 419,359 | 512,165 | 289,992 | 18,952 | | 32,397 | 27,945 | | | 4,451 |
| 4 353-STATION EQUIPMENT | PLT353 | 786,832 | 4,009,026 | 4,896,245 | 2,772,295 | 181,178 | | 309,708 | 267,153 | | | 42,555 |
| 5 354-TOWERS & FIXTURES | PLT354 | 42,823 | 218,187 | 266,473 | 150,879 | 9,860 | | 16,856 | 14,540 | | | 2,316 |
| 6 355-POLES & FIXTURES | PLT355 | 227,861 | 1,160,984 | 1,417,916 | 802,836 | 52,468 | | 89,689 | 77,365 | | | 12,324 |
| 7 356-OVERHEAD COND & DEVICES | PLT356 | 223,991 | 1,141,265 | 1,393,833 | 789,200 | 51,577 | | 88,166 | 76,051 | | | 12,114 |
| 8 357-UNDERGROUND CONDUIT | PLT357 | 138,957 | 708,006 | 864,692 | 489,596 | 31,997 | | 54,695 | 47,180 | | | 7,515 |
| 9 358-UNDERGROUND COND & DEV | PLT358 | 289,046 | 1,472,732 | 1,798,655 | 1,018,414 | 66,557 | | 113,772 | 98,140 | | | 15,633 |
| 10 | | | | | | | | | | | | |
| 11 TOTAL TRANSMISSION PLANT RESERVE | | 1,804,447 | 9,193,928 | 11,228,593 | 6,357,724 | 415,497 | | 710,255 | 612,664 | | | 97,592 |
| DEVELOPMENT OF RATE BASE CONT-8 | | | | | | | | | | | | |
| 1 DISTRIBUTION PLANT RESERVE | | | | | | | | | | | | |
| 2 360-LAND & LAND RIGHTS | PLT360 | 0 | 114,734 | 0 | 0 | 0 | | 16,383 | 14,257 | | | 2,126 |
| 3 361-STRUCTURES & IMPROVMENTS | PLT361 | 89,478 | 486,073 | 0 | 0 | 0 | | 69,407 | 60,402 | | | 9,005 |
| 4 362-STATION EQUIPMENT | PLT362 | 0 | 4,729,664 | 0 | 0 | 0 | | 675,350 | 587,729 | | | 87,621 |

| SUMMARY OF RESULTS | | CLASS ALLOC | LARGE GEN SERV TOU SUBSTA SEC SC 8 | LARGE GEN SERV TOU PRI SC 8 | LARGE GEN SERV TOU SUB-TRAN IND SC 8 | LARGE GEN SERV TOU SUB-TRAN COM SC 8 | LARGE GEN SERV TOU SUB-TRAN SC 8 | | TOTAL LIGHTING | STREET LIGHTING SERVICE SC1, SC2, SC3 | | AREA LTG SERVICE SC 6 |
|---------------------------------|-------------------------------------|-------------|------------------------------------|-----------------------------|--------------------------------------|--------------------------------------|----------------------------------|-------------|----------------|---------------------------------------|------|-----------------------|
| | | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 5 | 364-POLES, TOWERS & FIXTURES | PLT364 | 0 | 3,224,982 | 0 | 0 | 0 | 528,784 | 460,179 | | | 68,605 |
| 6 | 365-OVERHEAD COND & DEVICES | PLT365 | 0 | 3,365,730 | 0 | 0 | 0 | 585,010 | 509,110 | | | 75,900 |
| 7 | 366-UNDERGROUND CONDUIT | PLT366 | 0 | 4,114,292 | 0 | 0 | 0 | 973,665 | 847,341 | | | 126,324 |
| 8 | 367-UNDERGROUND COND & DEV | PLT367 | 0 | 2,341,177 | 0 | 0 | 0 | 357,780 | 311,361 | | | 46,419 |
| 9 | 368-LINE TRANSFORMERS | PLT368 | 0 | 0 | 0 | 0 | 0 | 818,001 | 711,873 | | | 106,128 |
| 10 | 369-SERVICES | PLT369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 11 | 370-METERS | PLT370 | 72,390 | 516,371 | 545,113 | 534,828 | 38,163 | 0 | 0 | | | 0 |
| 12 | 373-STREET LIGHT & SIGNAL SYS | PLT373 | 0 | 0 | 0 | 0 | 0 | 17,313,910 | 14,993,953 | | | 2,319,958 |
| 13 | TOTAL DISTRIBUTION PLANT RES | | 161,868 | 18,893,022 | 545,113 | 534,828 | 38,163 | 21,338,290 | 18,496,204 | | | 2,842,085 |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | |
| 16 | GENERAL PLANT RESERVE | | | | | | | | | | | |
| 17 | 389-LAND & LAND RIGHTS | LABOR | 15 | 222 | 124 | 40 | 6 | 92 | 79 | | | 14 |
| 18 | 390-STRUCTURES & IMPROVE | LABOR | 37,092 | 562,286 | 313,933 | 99,927 | 15,074 | 233,525 | 199,135 | | | 34,390 |
| 19 | 391-OFFICE FURN & EQUIPMENT | LABOR | 47,554 | 720,881 | 402,479 | 128,111 | 19,326 | 299,391 | 255,301 | | | 44,090 |
| 20 | 392-TRANSPORTATION EQUIP | LABOR | 39,140 | 593,331 | 331,266 | 105,444 | 15,906 | 246,418 | 210,129 | | | 36,289 |
| 21 | 393-STORES EQUIPMENT | PLTPDT | 1,390 | 16,539 | 9,706 | 4,636 | 405 | 8,180 | 7,076 | | | 1,103 |
| 22 | 394-TOOLS, SHOP & GARAGE EQ | LABTDF | 21,942 | 381,860 | 173,905 | 63,251 | 7,903 | 161,049 | 137,350 | | | 23,699 |
| 23 | 395-LABORATORY EQUIPMENT | LABTDF | 10,235 | 178,129 | 81,123 | 29,505 | 3,687 | 75,126 | 64,070 | | | 11,055 |
| 24 | 396-POWER OPERATED EQUIP | LABTDF | 5,405 | 94,068 | 42,840 | 15,581 | 1,947 | 39,673 | 33,835 | | | 5,838 |
| 25 | 397-COMMUNICATION EQUIP | LABOR | 35,775 | 542,320 | 302,786 | 96,379 | 14,539 | 225,233 | 192,064 | | | 33,169 |
| 26 | 398-MISCELLANEOUS EQUIP | LABOR | 3,209 | 48,650 | 27,162 | 8,646 | 1,304 | 20,205 | 17,230 | | | 2,976 |
| 27 | TOTAL GENERAL PLANT RESERVE | | 201,756 | 3,138,287 | 1,685,323 | 551,519 | 80,096 | 1,308,891 | 1,116,268 | | | 192,623 |
| 28 | | | | | | | | | | | | |
| 29 | TOTAL DEPRECIATION RESERVE | | 3,009,962 | 36,193,833 | 23,982,020 | 9,242,819 | 1,104,212 | 24,543,101 | 21,181,613 | | | 3,361,489 |
| 30 | | | | | | | | | | | | |
| 31 | NET PLANT IN SERVICE | | 6,048,874 | 74,054,845 | 40,272,476 | 20,551,840 | 1,614,349 | 29,145,256 | 25,209,839 | | | 3,935,416 |
| DEVELOPMENT OF RATE BASE CONT-9 | | | | | | | | | | | | |
| 1 | ADDITIONS & DEDUCT TO NET PLANT | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | PLANT HELD FOR FUTURE USE | PLANT | 11,503 | 140,845 | 76,574 | 39,086 | 3,069 | 55,383 | 47,905 | | | 7,478 |
| 4 | FOSSIL FUELS | PLTSTEAM | 7,799 | 29,310 | 128,353 | 9,166 | 7,586 | 5,193 | 3,550 | | | 1,643 |
| 5 | MATERIAL AND SUPPLIES | PLTPDT | 33,651 | 400,517 | 235,039 | 112,278 | 9,817 | 198,083 | 171,364 | | | 26,719 |
| 6 | PREPAYMENTS | TLABXSUP | 80,098 | 1,495,121 | 639,319 | 227,509 | 29,650 | 643,825 | 549,104 | | | 94,721 |
| 7 | O&M WORKING CAPITAL-PURCH PWR (MFC) | CENERGY | 36,993 | 139,029 | 608,835 | 43,478 | 35,986 | 24,634 | 16,842 | | | 7,792 |
| 8 | O&M WORKING CAPITAL-OTHER | EXPPDM | 44,553 | 1,450,820 | 476,603 | 92,804 | 24,615 | 989,127 | 854,715 | | | 134,412 |
| 9 | DEFERRED DEBITS & CREDITS | | | | | | | | | | | |
| 10 | PLANT RELATED | PLANT | 35,980 | 440,542 | 239,511 | 122,256 | 9,600 | 173,230 | 149,839 | | | 23,391 |
| 11 | PRODUCTION PLANT RELATED | PLTPROD | 625,003 | 2,677,178 | 8,158,766 | 1,300,356 | 445,886 | 334,129 | 238,340 | | | 95,789 |
| 12 | DISTRIBUTION PLANT RELATED | PLTDIST | 28,180 | 1,450,176 | 318,083 | 50,696 | 17,384 | 1,072,058 | 927,609 | | | 144,450 |
| 13 | ENERGY RELATED | ENERGY | (16,693) | (62,737) | (274,737) | (19,620) | (16,239) | (11,116) | (7,600) | | | (3,516) |
| 14 | REVENUE RELATED | REVDEL | (8,789) | (50,398) | (60,142) | (23,693) | (1,611) | (21,561) | (18,885) | | | (2,676) |
| 15 | LABOR RELATED | LABOR | (33,800) | (512,393) | (286,077) | (91,060) | (13,736) | (212,803) | (181,465) | | | (31,339) |
| 16 | TOTAL DEFERRED DEBITS AND CREDITS | PLANT | 629,880 | 3,942,369 | 8,095,404 | 1,338,936 | 441,283 | 1,333,937 | 1,107,838 | | | 226,099 |
| 17 | DEFERRED INCOME TAX | | | | | | | | | | | |
| 18 | PLANT RELATED | PLANT | (797,743) | (9,767,520) | (5,310,346) | (2,710,607) | (212,836) | (3,840,794) | (3,322,178) | | | (518,616) |
| 19 | PRODUCTION PLANT RELATED | PLTPROD | (450,093) | (1,927,957) | (5,875,496) | (936,445) | (321,103) | (240,621) | (171,639) | | | (68,982) |
| 20 | DISTRIBUTION PLANT RELATED | PLTDIST | 660 | 33,988 | 7,455 | 1,188 | 407 | 25,126 | 21,740 | | | 3,385 |
| 21 | ENERGY RELATED | ENERGY | 13,911 | 52,283 | 228,959 | 16,350 | 13,533 | 9,264 | 6,333 | | | 2,930 |
| 22 | REVENUE RELATED | REVDEL | 1,866 | 10,699 | 12,768 | 5,030 | 342 | 4,577 | 4,009 | | | 568 |
| 23 | LABOR RELATED | LABOR | 2,538 | 38,478 | 21,483 | 6,838 | 1,032 | 15,981 | 13,627 | | | 2,353 |
| 24 | SOFTWARE DEVELOPMENT | PLTPDT | (3,343) | (39,793) | (23,352) | (11,155) | (975) | (19,680) | (17,026) | | | (2,655) |
| 25 | BAD DEBTS | EXP904 | 4,624 | 21,076 | 53,282 | 7,706 | 3,125 | 6,153 | 5,186 | | | 967 |
| 26 | TOTAL DEFERRED INCOME TAX | | (1,227,580) | (11,578,746) | (10,885,247) | (3,621,095) | (516,476) | (4,039,995) | (3,459,947) | | | (580,048) |
| 27 | DEFERRED INVESTMENT TAX CREDITS | PLANT | (22,716) | (278,131) | (151,213) | (77,185) | (6,061) | (109,367) | (94,599) | | | (14,768) |
| 28 | TOT ADDS & DEDUCTS TO NET PLT | | (405,819) | (4,258,865) | (776,333) | (1,835,022) | 29,471 | (899,179) | (803,228) | | | (95,952) |

| SUMMARY OF RESULTS | | CLASS ALLOC | LARGE GEN SERV TOU SUBSTA SEC SC 8 (11) | LARGE GEN SERV TOU PRI SC 8 (12) | LARGE GEN SERV TOU SUB-TRAN IND SC 8 (13) | LARGE GEN SERV TOU SUB-TRAN COM SC 8 (14) | LARGE GEN SERV TOU TRAN SC 8 (15) | (16) | TOTAL LIGHTING (17) | STREET LIGHTING SERVICE SC1, SC2, SC3 (18) | (19) | (20) | AREA LTG SERVICE SC 6 (21) |
|--------------------------------|------------------------------------|-------------|---|----------------------------------|---|---|-----------------------------------|------|---------------------|--|------|------|----------------------------|
| 29 | | | | | | | | | | | | | |
| 30 | TOTAL RATE BASE | | 5,643,055 | 69,795,979 | 39,496,143 | 18,716,818 | 1,643,820 | | 28,246,076 | 24,406,612 | | | 3,839,465 |
| OPERATING REVENUES-10 | | | | | | | | | | | | | |
| 1 | ELECTRIC OPERATING REVENUES | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | SALES REVENUES | | | | | | | | | | | | |
| 4 | ELECTRIC SALES REVENUES | | 3,367,207 | 19,616,324 | 23,395,786 | 9,341,417 | 617,313 | | 8,486,329 | 7,433,487 | | | 1,052,842 |
| 5 | | | | | | | | | | | | | |
| 6 | STANDBY - SC14 | EXPDEL | 25,626 | 262,636 | 193,114 | 80,657 | 8,028 | | 121,567 | 104,540 | | | 17,027 |
| 7 | | | | | | | | | | | | | |
| 8 | OTHER OPERATING REVENUES | | | | | | | | | | | | |
| 9 | 447-SALES FOR RESALE | EXPDEL | 224 | 2,301 | 1,692 | 707 | 70 | | 1,065 | 916 | | | 149 |
| 9 | 450-FORFEITED DISCOUNTS | EXP904 | 3,585 | 16,343 | 41,316 | 5,976 | 2,423 | | 4,772 | 4,022 | | | 750 |
| 10 | 451-MISCELLANEOUS SERVICE REVENUES | EXPDEL | 3,368 | 34,514 | 25,378 | 10,599 | 1,055 | | 15,976 | 13,738 | | | 2,238 |
| 11 | 454-RENT FROM ELECTRIC PROPERTY | EXPPTDMF | 14,779 | 238,747 | 118,732 | 43,341 | 5,308 | | 135,902 | 117,436 | | | 18,466 |
| 12 | 456-OTHER ELECTRIC REVENUES | EXPDEL | (25,946) | (265,917) | (195,526) | (81,665) | (8,128) | | (123,086) | (105,846) | | | (17,240) |
| 13 | TOTAL OTHER OPERATING REV | | (3,989) | 25,987 | (8,409) | (21,042) | 728 | | 34,628 | 30,265 | | | 4,363 |
| 14 | | | | | | | | | | | | | |
| 15 | TOTAL ELECTRIC OPERATING REV | | 3,388,843 | 19,904,947 | 23,580,491 | 9,401,032 | 626,069 | | 8,642,525 | 7,568,293 | | | 1,074,232 |
| OPERATION & MAINTENANCE EXP-11 | | | | | | | | | | | | | |
| 1 | POWER PRODUCTION EXPENSES | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | STEAM PRODUCTION | | | | | | | | | | | | |
| 4 | OPERATION EXPENSE | | | | | | | | | | | | |
| 5 | 500-SUPERVISION & ENGINEER | ENERGY | 8,705 | 32,716 | 143,269 | 10,231 | 8,468 | | 5,797 | 3,963 | | | 1,834 |
| 6 | 502-STEAM EXPENSES | ENERGY | 2,637 | 9,912 | 43,408 | 3,100 | 2,566 | | 1,756 | 1,201 | | | 556 |
| 7 | 505-ELECTRIC POWER | ENERGY | 1,894 | 7,117 | 31,168 | 2,226 | 1,842 | | 1,261 | 862 | | | 399 |
| 8 | 506-MISC STEAM POWER EXP | ENERGY | 9,428 | 35,435 | 155,175 | 11,081 | 9,172 | | 6,278 | 4,292 | | | 1,986 |
| 9 | TOTAL OPERATION EXPENSE | | 22,664 | 85,180 | 373,019 | 26,638 | 22,048 | | 15,092 | 10,318 | | | 4,774 |
| 10 | MAINTENANCE EXPENSE | | | | | | | | | | | | |
| 11 | 510-SUPERVISION & ENGINEER | ENERGY | 6,598 | 24,797 | 108,592 | 7,755 | 6,419 | | 4,394 | 3,004 | | | 1,390 |
| 12 | 511-STRUCTURES | ENERGY | 1,283 | 4,822 | 21,117 | 1,508 | 1,248 | | 854 | 584 | | | 270 |
| 13 | 512-BOILER PLANT | ENERGY | 4,206 | 15,807 | 69,221 | 4,943 | 4,091 | | 2,801 | 1,915 | | | 886 |
| 14 | 513-ELECTRIC PLANT | ENERGY | 1,250 | 4,699 | 20,580 | 1,470 | 1,216 | | 833 | 569 | | | 263 |
| 15 | 514-MISC STEAM PLANT | ENERGY | 263 | 987 | 4,323 | 309 | 256 | | 175 | 120 | | | 55 |
| 16 | TOTAL MAINTENANCE EXPENSE | | 13,600 | 51,113 | 223,834 | 15,984 | 13,230 | | 9,056 | 6,192 | | | 2,865 |
| 17 | TOTAL STEAM PRODUCTION EXP | | 36,264 | 136,293 | 596,853 | 42,623 | 35,278 | | 24,149 | 16,510 | | | 7,639 |
| 18 | | | | | | | | | | | | | |
| 19 | NUCLEAR POWER GENERATION | ENERGY | (86) | (322) | (1,411) | (101) | (83) | | (57) | (39) | | | (18) |
| 20 | | | | | | | | | | | | | |
| 21 | HYDRO POWER GENERATION | | | | | | | | | | | | |
| 22 | OPERATION EXPENSE | | | | | | | | | | | | |
| 23 | 535-SUPERVISION & ENGINEERING | TLABHO | 5,573 | 20,943 | 91,715 | 6,550 | 5,421 | | 3,711 | 2,537 | | | 1,174 |
| 24 | 536-WATER FOR POWER | ENERGY | 2,910 | 10,935 | 47,887 | 3,420 | 2,830 | | 1,938 | 1,325 | | | 613 |
| 25 | 537-HYDRAULIC EXPENSES | ENERGY | 490 | 1,840 | 8,059 | 576 | 476 | | 326 | 223 | | | 103 |
| 26 | 539-MISC HYDRAULIC GEN EXP | ENERGY | 569 | 2,140 | 9,372 | 669 | 554 | | 379 | 259 | | | 120 |
| 27 | TOTAL OPERATION EXPENSE | | 9,541 | 35,859 | 157,032 | 11,214 | 9,282 | | 6,354 | 4,344 | | | 2,010 |
| 28 | MAINTENANCE | | | | | | | | | | | | |
| 29 | 541-SUPERVISION & ENGINEERING | TLABHM | 586 | 2,201 | 9,638 | 688 | 570 | | 390 | 267 | | | 123 |
| 30 | 542-MAINTENANCE OF STRUCT | ENERGY | 162 | 608 | 2,663 | 190 | 157 | | 108 | 74 | | | 34 |
| 31 | 543-MAINT OF RESERVOIRS DAMS | ENERGY | 1,409 | 5,296 | 23,191 | 1,656 | 1,371 | | 938 | 642 | | | 297 |
| 32 | 544-MAINT OF HYDRO PLANT | ENERGY | 657 | 2,469 | 10,813 | 772 | 639 | | 438 | 299 | | | 138 |
| 33 | 545-MAINT OF MISC HYDRO PLANT | ENERGY | 1,037 | 3,897 | 17,067 | 1,219 | 1,009 | | 691 | 472 | | | 218 |

| SUMMARY OF RESULTS | | CLASS ALLOC | LARGE GEN SERV TOU SUBSTA SEC SC 8 | LARGE GEN SERV TOU PRI SC 8 | LARGE GEN SERV TOU SUB-TRAN IND SC 8 | LARGE GEN SERV TOU SUB-TRAN COM SC 8 | LARGE GEN SERV TOU TRAN SC 8 | | TOTAL LIGHTING | STREET LIGHTING SERVICE SC1, SC2, SC3 | | | AREA LTG SERVICE SC 6 |
|-------------------------------|--|-------------|------------------------------------|-----------------------------|--------------------------------------|--------------------------------------|------------------------------|------|----------------|---------------------------------------|------|------|-----------------------|
| | | | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 24 | DELIVERY/BILLING | CUBILD | 0 | 0 | 0 | 0 | 0 | | 6 | 1 | | | 5 |
| 25 | BILL ISSUANCE & PAYMENT PROCESSING | CUBILB | 0 | 0 | 0 | 0 | 0 | | 7 | 1 | | | 6 |
| 26 | TOTAL ACCOUNT 905 | | 0 | 1 | 0 | 0 | 0 | | 13 | 2 | | | 10 |
| 27 | 906A-CREDITS & COLLECTIONS | | | | | | | | | | | | |
| 28 | PRODUCTION RELATED | D904PROD | 23 | 137 | 163 | 65 | 4 | | 59 | 52 | | | 7 |
| 29 | TRANSMISSION RELATED | D904TRAN | 410 | 2,387 | 2,847 | 1,137 | 75 | | 1,033 | 905 | | | 128 |
| 30 | DISTRIBUTION DEMAND RELATED | D904DIST | 815 | 4,747 | 5,661 | 2,261 | 149 | | 2,054 | 1,799 | | | 255 |
| 31 | DISTRIBUTION ENERGY RELATED | E904DIST | 214 | 1,244 | 1,484 | 593 | 39 | | 538 | 472 | | | 67 |
| 32 | DISTRIBUTION CUSTOMER RELATED | C904DIST | 166 | 969 | 1,156 | 462 | 31 | | 419 | 367 | | | 52 |
| 33 | METER INVENTORY CUST RELATED | C904METI | 7 | 43 | 51 | 20 | 1 | | 0 | 0 | | | 0 |
| 34 | METER SERVICES CUST RELATED | C904METS | 67 | 389 | 464 | 185 | 12 | | 0 | 0 | | | 0 |
| 35 | METER READING CUST RELATED | C904METR | 18 | 106 | 127 | 51 | 3 | | 0 | 0 | | | 0 |
| 36 | BILL ISSUANCE CUST RELATED | C904BILL | 16 | 95 | 113 | 45 | 3 | | 41 | 36 | | | 5 |
| 37 | SUPPLY PROCUREMENT RELATED | C904PROC | 3,174 | 12,265 | 44,519 | 3,366 | 3,000 | | 2,391 | 1,878 | | | 513 |
| 38 | TOTAL ACCOUNT 906A | | 4,910 | 22,383 | 56,586 | 8,184 | 3,319 | | 6,535 | 5,508 | | | 1,027 |
| 39 | 906B-CALL CENTER, APPEALS, & MISC. | | | | | | | | | | | | |
| 40 | PRODUCTION RELATED | D906PROD | 151 | 882 | 1,053 | 420 | 28 | | 382 | 334 | | | 47 |
| 41 | TRANSMISSION RELATED | D906TRAN | 2,644 | 15,403 | 18,371 | 7,335 | 485 | | 6,664 | 5,837 | | | 827 |
| 42 | DISTRIBUTION DEMAND RELATED | D906DIST | 5,258 | 30,629 | 36,530 | 14,586 | 964 | | 13,251 | 11,607 | | | 1,644 |
| 43 | DISTRIBUTION ENERGY RELATED | E906DIST | 1,378 | 8,029 | 9,576 | 3,823 | 253 | | 3,473 | 3,042 | | | 431 |
| 44 | DISTRIBUTION CUSTOMER RELATED | C906DIST | 1,074 | 6,254 | 7,459 | 2,978 | 197 | | 2,706 | 2,370 | | | 336 |
| 45 | METER INVENTORY CUST RELATED | C906METI | 48 | 282 | 337 | 134 | 9 | | 0 | 0 | | | 0 |
| 46 | METER SERVICES CUST RELATED | C906METS | 440 | 2,564 | 3,058 | 1,221 | 81 | | 0 | 0 | | | 0 |
| 47 | METER READING CUST RELATED | C906METR | 120 | 701 | 836 | 334 | 22 | | 0 | 0 | | | 0 |
| 48 | BILL ISSUANCE CUST RELATED | C906BILL | 105 | 612 | 730 | 291 | 19 | | 265 | 232 | | | 33 |
| 49 | SUPPLY PROCUREMENT RELATED | C906PROC | 16,028 | 61,943 | 224,838 | 17,000 | 15,152 | | 12,076 | 9,485 | | | 2,591 |
| 50 | TOTAL ACCOUNT 906B | | 27,246 | 127,299 | 302,787 | 48,123 | 17,208 | | 38,815 | 32,907 | | | 5,908 |
| 51 | TOTAL CUSTOMER ACCTS EXP | | 44,429 | 205,165 | 493,612 | 76,526 | 28,367 | | 93,059 | 57,532 | | | 35,527 |
| OPERATION & MAINT EXP CONT-16 | | | | | | | | | | | | | |
| 1 | CUST SERVICE & INFORMATIONAL & SA;ES EXP | | | | | | | | | | | | |
| 2 | 908-CUSTOMER ASSISTANCE EXP | | | | | | | | | | | | |
| 3 | RESIDENTIAL | CMARK1D | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 4 | NON-RESIDENTIAL | CMARK2D | 1,903 | 10,912 | 13,021 | 5,130 | 349 | | 4,668 | 4,089 | | | 579 |
| 5 | TOTAL ACCOUNT 908 | | 1,903 | 10,912 | 13,021 | 5,130 | 349 | | 4,668 | 4,089 | | | 579 |
| 6 | 909-INFO & INSTRUCT ADVERTISING EXP | CMARK2D | 98 | 561 | 669 | 264 | 18 | | 240 | 210 | | | 30 |
| 7 | 910-MISC CUST SERV & INFO EXP | | | | | | | | | | | | |
| 8 | RESIDENTIAL | AGWTALR | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 9 | NON-RESIDENTIAL | AGWTALNR | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 10 | TOTAL ACCOUNT 910 | | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 11 | 912-DEMONSTRATING & SELLING EXP | | | | | | | | | | | | |
| 12 | RESIDENTIAL | AGWTALR | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 13 | NON-RESIDENTIAL | AGWTALNR | 85,721 | 827,729 | 783,176 | 213,859 | 40,004 | | 320,732 | 274,844 | | | 45,888 |
| 14 | TOTAL ACCOUNT 912 | | 85,721 | 827,729 | 783,176 | 213,859 | 40,004 | | 320,732 | 274,844 | | | 45,888 |
| 15 | 913-ADVERTISING EXPENSES | | | | | | | | | | | | |
| 16 | RESIDENTIAL | AGWTALR | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 17 | NON-RESIDENTIAL | AGWTALNR | (4) | (36) | (34) | (9) | (2) | | (14) | (12) | | | (2) |
| 18 | TOTAL ACCOUNT 913 | | (4) | (36) | (34) | (9) | (2) | | (14) | (12) | | | (2) |
| 19 | 916-MISC SALES EXPENSE | | | | | | | | | | | | |
| 20 | RESIDENTIAL | AGWTALR | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | | | 0 |
| 21 | NON-RESIDENTIAL | AGWTALNR | 172 | 1,659 | 1,570 | 429 | 80 | | 643 | 551 | | | 92 |
| 22 | TOTAL ACCOUNT 916 | | 172 | 1,659 | 1,570 | 429 | 80 | | 643 | 551 | | | 92 |
| 23 | 917-SBC, RPS, EEPS | C917DIST | 284,919 | 1,446,987 | 1,885,887 | 983,316 | 58,267 | | 131,229 | 113,646 | | | 17,584 |
| 24 | TOTAL CUST SERV & INFO & SALES EXP | | 372,809 | 2,287,812 | 2,684,290 | 1,202,988 | 98,717 | | 457,499 | 393,328 | | | 64,171 |
| OPERATION & MAINT EXP CONT-17 | | | | | | | | | | | | | |

| SUMMARY OF RESULTS | CLASS ALLOC | LARGE GEN SERV TOU SUBSTA SEC SC 8 (11) | LARGE GEN SERV TOU PRI SC 8 (12) | LARGE GEN SERV TOU SUB-TRAN IND SC 8 (13) | LARGE GEN SERV TOU SUB-TRAN COM SC 8 (14) | LARGE GEN SERV TOU TRAN SC 8 (15) | (16) | TOTAL LIGHTING (17) | STREET LIGHTING SERVICE SC1, SC2, SC3 (18) | (19) | (20) | AREA LTG SERVICE SC 6 (21) |
|--|-------------|---|----------------------------------|---|---|-----------------------------------|------|---------------------|--|------|------|----------------------------|
| 1 ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 OPERATION EXPENSE | | | | | | | | | | | | |
| 4 920-ADMIN & GENERAL SALARY | LABORXAG | 13,557 | 206,326 | 114,749 | 36,515 | 5,509 | | 85,734 | 73,104 | | | 12,631 |
| 5 921-OFFICE SUPPLIES & EXP | LABORXAG | 7,450 | 113,377 | 63,055 | 20,065 | 3,027 | | 47,111 | 40,171 | | | 6,941 |
| 6 922-TRANSFER TO CONSTRUCTION | LABORXAG | (14,737) | (224,278) | (124,733) | (39,692) | (5,988) | | (93,194) | (79,464) | | | (13,730) |
| 7 923- OUTSIDE SERV - USS | LABORXAG | 11,740 | 178,679 | 99,373 | 31,622 | 4,771 | | 74,246 | 63,308 | | | 10,938 |
| 8 923- OUTSIDE SERV - B IT | AGWTALLO | 45,925 | 443,452 | 419,583 | 114,574 | 21,432 | | 171,831 | 147,247 | | | 24,584 |
| 9 923- OUTSIDE SERV - OTHER | AGWTALLO | 28,941 | 279,455 | 264,414 | 72,203 | 13,506 | | 108,285 | 92,792 | | | 15,492 |
| 10 923- TOTAL OUTSIDE SERV EMPLOYED | | 86,606 | 901,586 | 783,370 | 218,399 | 39,709 | | 354,361 | 303,347 | | | 51,015 |
| 11 924-PROPERTY INSURANCE | PLTTD | (15,434) | (186,746) | (100,814) | (52,383) | (3,933) | | (73,601) | (63,741) | | | (9,859) |
| 12 925-INJURIES & DAMAGES | LABORXAG | 4,151 | 63,179 | 35,137 | 11,181 | 1,687 | | 26,253 | 22,385 | | | 3,868 |
| 13 926-EMPLOYEE PENSION & BENF | LABORXAG | (27,337) | (416,043) | (231,384) | (73,631) | (11,109) | | (172,878) | (147,409) | | | (25,469) |
| 14 928-REGULATORY COMM EXP ASSESSMNT | PLTTD | 11,501 | 139,152 | 75,121 | 39,033 | 2,931 | | 54,843 | 47,496 | | | 7,346 |
| 15 928-REGULATORY COMM EXP - OTHER | AGWTALLO | 2,686 | 25,937 | 24,541 | 6,701 | 1,254 | | 10,050 | 8,612 | | | 1,438 |
| 16 929-DUPLICATIVE CHARGES | LABORXAG | (5,196) | (79,083) | (43,982) | (13,996) | (2,112) | | (32,861) | (28,020) | | | (4,841) |
| 17 930.1-ADVERTISING GOODWILL | AGWTALLO | 5,250 | 50,691 | 47,963 | 13,097 | 2,450 | | 19,642 | 16,832 | | | 2,810 |
| 18 930.1-ADVERTISING GOODWILL - VYC | AGWTALLO | 42 | 408 | 386 | 105 | 20 | | 158 | 136 | | | 23 |
| 19 930.2-MISCELLANEOUS GEN EXP | LABORXAG | 206,336 | 3,140,266 | 1,746,470 | 555,759 | 83,848 | | 1,304,870 | 1,112,634 | | | 192,236 |
| 20 931-RENTS | PLANT | 15,960 | 195,410 | 106,239 | 54,229 | 4,258 | | 76,839 | 66,464 | | | 10,375 |
| 21 TOTAL OPERATION EXPENSE | | 290,835 | 3,930,184 | 2,496,118 | 775,384 | 121,551 | | 1,607,329 | 1,372,546 | | | 234,783 |
| 22 MAINTENANCE | | | | | | | | | | | | |
| 23 935-MAINT OF STRUCTURES | LABORXAG | 1,011 | 15,388 | 8,558 | 2,723 | 411 | | 6,394 | 5,452 | | | 942 |
| 24 TOTAL ADMIN & GEN EXPENSE | | 291,846 | 3,945,572 | 2,504,676 | 778,107 | 121,962 | | 1,613,723 | 1,377,998 | | | 235,725 |
| 25 | | | | | | | | | | | | |
| 26 OTHER ADJUSTMENTS | | | | | | | | | | | | |
| 27 DEFERRAL LIMITATION-SHRHLDR PORTION | EXPOM | 3,339 | 34,609 | 25,887 | 10,101 | 1,090 | | 14,014 | 11,982 | | | 2,033 |
| 28 OPERATING EXP ADJ - AMI WRITE-OFF | EXPOM | (5,064) | (52,496) | (39,266) | (15,322) | (1,653) | | (21,257) | (18,174) | | | (3,083) |
| 28 OPERATING EXP ADJ - RUSSEL REPOWERING WRITE-OFF | PLTPROD | (17,492) | (74,928) | (228,345) | (36,394) | (12,479) | | (9,351) | (6,671) | | | (2,681) |
| 29 TOTAL OTHER ADJUSTMENTS | | (19,218) | (92,815) | (241,723) | (41,615) | (13,043) | | (16,594) | (12,863) | | | (3,731) |
| 30 | | | | | | | | | | | | |
| 31 TOTAL OPER & MAINTENANCE EXP | | 1,094,924 | 11,231,158 | 8,530,602 | 3,280,091 | 362,880 | | 4,548,847 | 3,889,941 | | | 658,906 |
| | | | | | | | | | | | | |
| DEPRECIATION & AMORT EXPENSE-18 | | | | | | | | | | | | |
| 1 DEPRECIATION EXPENSE | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 INTANGIBLE PLANT RESERVE | LABOR | 21,293 | 322,788 | 180,217 | 57,364 | 8,653 | | 134,058 | 114,316 | | | 19,742 |
| 4 | | | | | | | | | | | | |
| 5 STEAM PRODUCTION PLANT DEPR | PLTSTEAM | 47,474 | 178,422 | 781,342 | 55,797 | 46,183 | | 31,613 | 21,613 | | | 10,000 |
| 6 | | | | | | | | | | | | |
| 7 HYDRO PRODUCTION PLANT DEPR | PLTHYDRO | 9,028 | 33,929 | 148,582 | 10,611 | 8,782 | | 6,012 | 4,110 | | | 1,902 |
| 8 | | | | | | | | | | | | |
| 9 OTHER PRODUCTION PLANT DEPR | PLTOTH | 17,469 | 92,445 | 113,839 | 66,712 | 3,762 | | 4,934 | 4,182 | | | 753 |
| 10 | | | | | | | | | | | | |
| 11 TRANSMISSION PLANT DEPR | PLTTRAN | 125,457 | 639,220 | 780,683 | 442,030 | 28,888 | | 49,381 | 42,596 | | | 6,785 |
| | | | | | | | | | | | | |
| DEPREC & AMORT EXP CONT-19 | | | | | | | | | | | | |
| 1 DEPRECIATION EXPENSE CONT | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 DISTRIBUTION PLANT DEPR | | | | | | | | | | | | |
| 4 360-LAND & LAND RIGHTS DEPR | PLT360 | 0 | 11,658 | 0 | 0 | 0 | | 1,665 | 1,449 | | | 216 |
| 5 361-STRUCTURES & IMPROVMENTS | PLT361 | 3,442 | 18,699 | 0 | 0 | 0 | | 2,670 | 2,324 | | | 346 |
| 6 362-STATION EQUIPMENT | PLT362 | 0 | 245,311 | 0 | 0 | 0 | | 35,028 | 30,483 | | | 4,545 |
| 7 364-POLES, TOWERS & FIXTURES | PLT364 | 0 | 256,179 | 0 | 0 | 0 | | 42,004 | 36,555 | | | 5,450 |

| SUMMARY OF RESULTS | | CLASS ALLOC | LARGE GEN SERV TOU SUBSTA SEC SC 8 | LARGE GEN SERV TOU PRI SC 8 | LARGE GEN SERV TOU SUB-TRAN IND SC 8 | LARGE GEN SERV TOU SUB-TRAN COM SC 8 | LARGE GEN SERV TOU TRAN SC 8 | | TOTAL LIGHTING | STREET LIGHTING SERVICE SC1, SC2, SC3 | | | AREA LTG SERVICE SC 6 |
|--------------------------------|---------------------------------|-------------|------------------------------------|-----------------------------|--------------------------------------|--------------------------------------|------------------------------|-----------|----------------|---------------------------------------|------|------|-----------------------|
| | | | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 8 | 365-OVERHEAD COND & DEVICES | PLT365 | 0 | 236,766 | 0 | 0 | 0 | 0 | 41,153 | 35,814 | | | 5,339 |
| 9 | 366-UNDERGROUND CONDUIT | PLT366 | 0 | 266,417 | 0 | 0 | 0 | 0 | 63,049 | 54,869 | | | 8,180 |
| 10 | 367-UNDERGROUND COND & DEV | PLT367 | 0 | 267,327 | 0 | 0 | 0 | 0 | 40,853 | 35,553 | | | 5,300 |
| 11 | 368-LINE TRANSFORMERS | PLT368 | 0 | 0 | 0 | 0 | 0 | 0 | 52,841 | 45,985 | | | 6,856 |
| 12 | 369-SERVICES | PLT369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 13 | 370-METERS | PLT370 | 5,352 | 38,175 | 40,300 | 39,539 | 2,821 | 0 | 0 | 0 | | | 0 |
| 14 | 373-STREET LIGHT & SIGNAL SYS | PLT373 | 0 | 0 | 0 | 0 | 0 | 1,437,503 | 1,244,886 | | | | 192,617 |
| 15 | TOTAL DISTRIBUTION PLANT DEPR | | 8,794 | 1,340,531 | 40,300 | 39,539 | 2,821 | 1,716,766 | 1,487,917 | | | | 228,848 |
| 16 | | | | | | | | | | | | | |
| 17 | GENERAL PLANT DEPRECIATION | | | | | | | | | | | | |
| 18 | 389-LAND & LAND RIGHTS | PLT389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 19 | 390-STRUCTURES & IMPROVE | PLT390 | 4,701 | 71,271 | 39,792 | 12,666 | 1,911 | 29,600 | 25,241 | | | | 4,359 |
| 20 | 391-OFFICE FURN & EQUIPMENT | PLT391 | 7,286 | 110,444 | 61,662 | 19,628 | 2,961 | 45,869 | 39,114 | | | | 6,755 |
| 21 | 392-TRANSPORTATION EQUIP | PLT392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 22 | 393-STORES EQUIPMENT | PLT393 | 69 | 818 | 480 | 229 | 20 | 404 | 350 | | | | 55 |
| 23 | 394-TOOLS, SHOP & GARAGE EQ | PLT394 | 1,831 | 31,869 | 14,514 | 5,279 | 660 | 13,441 | 11,463 | | | | 1,978 |
| 24 | 395-LABORATORY EQUIPMENT | PLT395 | 584 | 10,168 | 4,631 | 1,684 | 210 | 4,288 | 3,657 | | | | 631 |
| 25 | 396-POWER OPERATED EQUIP | PLT396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 26 | 397-COMMUNICATION EQUIP | PLT397 | 2,556 | 38,747 | 21,633 | 6,886 | 1,039 | 16,092 | 13,722 | | | | 2,370 |
| 27 | 398-MISCELLANEOUS EQUIP | PLT398 | 276 | 4,186 | 2,337 | 744 | 112 | 1,738 | 1,482 | | | | 256 |
| 28 | TOTAL GENERAL PLANT DEPR | | 17,303 | 267,503 | 145,049 | 47,116 | 6,912 | 111,433 | 95,029 | | | | 16,403 |
| 29 | | | | | | | | | | | | | |
| 30 | BEEBEE DECOMMISSIONING | PLTSTEAM | 14,604 | 54,887 | 240,361 | 17,165 | 14,207 | 9,725 | 6,649 | | | | 3,076 |
| 31 | | | | | | | | | | | | | |
| 32 | TOTAL DEPRECIATION EXPENSE | | 261,422 | 2,929,725 | 2,430,373 | 736,333 | 120,208 | 2,063,922 | 1,776,413 | | | | 287,509 |
| OTHER TAXES & OTH EXP-20 | | | | | | | | | | | | | |
| 1 | REGULATORY DEBITS & CREDITS | PLANT | 5,414 | 66,291 | 36,041 | 18,397 | 1,444 | 26,067 | 22,547 | | | | 3,520 |
| 2 | | | | | | | | | | | | | |
| 3 | TAXES OTHER THAN INCOME | | | | | | | | | | | | |
| 4 | PROPERTY TAX | PLTTD | 316,473 | 3,829,190 | 2,067,172 | 1,074,104 | 80,652 | 1,509,168 | 1,307,007 | | | | 202,161 |
| 5 | PAYROLL | LABORXAG | 14,737 | 224,278 | 124,733 | 39,692 | 5,988 | 93,194 | 79,464 | | | | 13,730 |
| 6 | SALES AND USE TAX | PLTTD | 30,586 | 370,072 | 199,782 | 103,807 | 7,795 | 145,854 | 126,316 | | | | 19,538 |
| 7 | GROSS RECEIPTS TAX (GRT) | REVGR | 2,560 | 14,331 | 88,879 | 16,541 | 0 | 5,927 | 3,557 | | | | 2,370 |
| 8 | PROPERTY TAX DEFERRAL | PLTTD | (39,498) | (477,906) | (257,996) | (134,055) | (10,066) | (188,353) | (163,123) | | | | (25,231) |
| 9 | TOTAL TAX OTHER THAN INCOME | | 324,858 | 3,959,964 | 2,222,571 | 1,100,089 | 84,369 | 1,565,789 | 1,353,222 | | | | 212,567 |
| 10 | | | | | | | | | | | | | |
| 11 | OTHER INCOME & DEDUCTIONS | RATEBASE | 2,352 | 29,085 | 16,458 | 7,799 | 685 | 11,770 | 10,170 | | | | 1,600 |
| 12 | | | | | | | | | | | | | |
| 13 | TOTAL INCOME TAX EXPENSE | | 582,427 | (456,275) | 3,461,188 | 1,385,179 | (4,127) | (286,577) | (189,075) | | | | (97,503) |
| 14 | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | |
| 16 | TOTAL OPERATING EXPENSES | | 2,271,396 | 17,759,948 | 16,697,234 | 6,527,888 | 565,461 | 7,929,819 | 6,863,219 | | | | 1,066,600 |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 | NET OPERATING INCOME | | 1,117,447 | 2,144,999 | 6,883,257 | 2,873,144 | 60,609 | 712,706 | 705,074 | | | | 7,632 |
| 20 | | | | | | | | | | | | | |
| DEVELOPMENT OF INCOME TAXES-21 | | | | | | | | | | | | | |
| 1 | FEDERAL & STATE TAX CALCULATION | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | OPERATING REVENUES | | 3,388,843 | 19,904,947 | 23,580,491 | 9,401,032 | 626,069 | 8,642,525 | 7,568,293 | | | | 1,074,232 |
| 4 | | | | | | | | | | | | | |
| 5 | OPERATING EXPENSES | | | | | | | | | | | | |
| 6 | OPERATION & MAINTENANCE EXP | | 1,094,924 | 11,231,158 | 8,530,602 | 3,280,091 | 362,880 | 4,548,847 | 3,889,941 | | | | 658,906 |
| 7 | DEPRECIATION | | 261,422 | 2,929,725 | 2,430,373 | 736,333 | 120,208 | 2,063,922 | 1,776,413 | | | | 287,509 |

| SUMMARY OF RESULTS | | CLASS ALLOC | LARGE GEN SERV TOU SUBSTA SEC SC 8 | LARGE GEN SERV TOU PRI SC 8 | LARGE GEN SERV TOU SUB-TRAN IND SC 8 | LARGE GEN SERV TOU SUB-TRAN COM SC 8 | LARGE GEN SERV TOU TRAN SC 8 | | TOTAL LIGHTING | STREET LIGHTING SERVICE SC1, SC2, SC3 | | | AREA LTG SERVICE SC 6 |
|--------------------|-----------------------------------|----------------|---|--------------------------------------|---|---|---------------------------------------|------|-------------------|--|------|------|-----------------------------|
| | | | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| 8 | REGULATORY DEBITS & CREDITS | | 5,414 | 66,291 | 36,041 | 18,397 | 1,444 | | 26,067 | 22,547 | | | 3,520 |
| 9 | TAXES OTHER THAN INCOME | | 324,858 | 3,959,964 | 2,222,571 | 1,100,089 | 84,369 | | 1,565,789 | 1,353,222 | | | 212,567 |
| 10 | OTHER INCOME & DEDUCTIONS | | 2,352 | 29,085 | 16,458 | 7,799 | 685 | | 11,770 | 10,170 | | | 1,600 |
| 11 | NET OPERATING INCOME BEFORE TAXES | | 1,699,874 | 1,688,723 | 10,344,445 | 4,258,322 | 56,482 | | 426,129 | 515,999 | | | (89,870) |
| 12 | | | | | | | | | | | | | |
| 13 | LESS: INTEREST EXPENSE | RATEBASE | 203,551 | 2,517,618 | 1,424,670 | 675,136 | 59,294 | | 1,018,867 | 880,373 | | | 138,494 |
| 14 | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | |
| 16 | TAXABLE NET OPERATING INCOME | | 1,496,323 | (828,895) | 8,919,775 | 3,583,186 | (2,812) | | (592,738) | (364,374) | | | (228,364) |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 | STATE TAXABLE INCOME | | 1,496,323 | (828,895) | 8,919,775 | 3,583,186 | (2,812) | | (592,738) | (364,374) | | | (228,364) |
| 20 | | | | | | | | | | | | | |
| 21 | LESS: STATE TAX @ 7.10% | | 106,239 | (58,852) | 633,304 | 254,406 | (200) | | (42,084) | (25,871) | | | (16,214) |
| 22 | | | | | | | | | | | | | |
| 23 | FEDERAL TAXABLE INCOME | | 1,390,084 | (770,043) | 8,286,471 | 3,328,780 | (2,612) | | (550,654) | (338,504) | | | (212,150) |
| 24 | | | | | | | | | | | | | |
| 25 | FEDERAL INCOME TAX @ 35.00% | | 486,529 | (269,515) | 2,900,265 | 1,165,073 | (914) | | (192,729) | (118,476) | | | (74,253) |
| 26 | | | | | | | | | | | | | |
| 27 | PLUS: | | | | | | | | | | | | |
| 28 | FLOW THRU IMPACTS | RATEBASE | 10,341 | 127,909 | 72,381 | 34,301 | 3,012 | | 51,764 | 44,728 | | | 7,036 |
| 29 | | | | | | | | | | | | | |
| 30 | TOTAL INCOME TAX | | 582,427 | (456,275) | 3,461,188 | 1,385,179 | (4,127) | | (286,577) | (189,075) | | | (97,503) |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL GAS SYSTEM | TOTAL FIRM GS SC1 | TOTAL TRANSPORT SC3, SC5, SC7 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL RESIDENTIAL SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 | TOTAL RESIDENTIAL NON-HEAT-SC5 |
|---|-------------|------------------|-------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------|-----------------------|--------------------------------|
| | | (1) | (2) | | (4) | (5) | (6) | (7) | (8) | (11) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| GAS PLANT IN SERVICE | | | | | | | | | | |
| INTANGIBLE PLANT | | | | | | | | | | |
| 301-ORGANIZATION | LABOR | \$383 | \$285 | \$98 | \$10 | \$242 | \$252 | \$28 | \$6 | \$1 |
| 302-FRANCHISES AND CONSENTS | PDPLT | 921 | 636 | 285 | 20 | 535 | 555 | 67 | 14 | 2 |
| 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | 29,643,809 | 22,036,675 | 7,607,134 | 739,497 | 18,732,130 | 19,471,627 | 2,132,485 | 432,563 | 65,829 |
| TOTAL INTANGIBLE PLANT | | 29,645,113 | 22,037,596 | 7,607,517 | 739,527 | 18,732,907 | 19,472,434 | 2,132,580 | 432,583 | 65,832 |
| NATURAL GAS PRODUCTION & GATHERING PLANT | | | | | | | | | | |
| 325-LAND AND LAND RIGHTS | DPROD | \$12,118 | \$7,169 | \$4,949 | \$125 | \$5,791 | \$5,916 | \$988 | \$264 | \$20 |
| 330-PRODUCING GAS WELLS-WELL CONSTRUCTION | DPROD | 2,995 | 1,772 | 1,223 | 31 | 1,431 | 1,462 | 244 | 65 | 5 |
| 331-PRODUCING GAS WELLS-WELL EQUIPMENT | DPROD | 4,093 | 2,422 | 1,672 | 42 | 1,956 | 1,999 | 334 | 89 | 7 |
| 332-FIELD LINES | DPROD | 48,148 | 28,484 | 19,664 | 498 | 23,010 | 23,508 | 3,927 | 1,049 | 78 |
| 335-DRILLING AND CLEANING EQUIPMENT | DPROD | 3,508 | 2,075 | 1,433 | 36 | 1,676 | 1,713 | 286 | 76 | 6 |
| TOTAL NATURAL GAS PRODUCTION PLANT | | 70,861 | 41,921 | 28,940 | 732 | 33,865 | 34,598 | 5,780 | 1,544 | 114 |
| TOTAL PRODUCTION PLANT | | 70,861 | 41,921 | 28,940 | 732 | 33,865 | 34,598 | 5,780 | 1,544 | 114 |
| DEVELOPMENT OF RATE BASE-3 | | | | | | | | | | |
| DISTRIBUTION PLANT | | | | | | | | | | |
| 374-LAND AND LAND RIGHTS | DDIST | \$7,387,490 | \$4,370,396 | \$3,017,094 | \$76,336 | \$3,530,549 | \$3,606,885 | \$602,555 | \$160,956 | \$11,913 |
| 375-STRUCTURES & IMPROVEMENTS | DDIST | 389,236 | 230,270 | 158,966 | 4,022 | 186,019 | 190,041 | 31,748 | 8,481 | 628 |
| 376-MAINS - HIGH PRESSURE | DDISTMHP | 78,971,837 | 46,719,279 | 32,252,558 | 816,027 | 37,741,366 | 38,557,393 | 6,441,272 | 1,720,614 | 127,350 |
| 376-MAINS - OTHER | DDISTMO | 236,915,512 | 141,124,177 | 95,791,335 | 2,464,959 | 114,004,738 | 116,469,697 | 19,457,048 | 5,197,431 | 384,685 |
| 378-M&R STATION EQUIP | DDIST | 17,045,287 | 10,083,893 | 6,961,395 | 176,131 | 8,146,099 | 8,322,231 | 1,390,285 | 371,377 | 27,487 |
| 380-SERVICES | CUSTSERV | 197,510,027 | 163,546,245 | 33,963,782 | 7,585,598 | 143,595,064 | 151,180,662 | 11,312,116 | 1,053,467 | 733,397 |
| 381-METERS | CUSTMET | 19,974,716 | 15,544,833 | 4,429,883 | 691,579 | 13,091,558 | 13,783,137 | 1,457,353 | 304,343 | 66,864 |
| 382-METER INSTALLATIONS | CUSTMET | 27,413,074 | 21,333,553 | 6,079,521 | 949,115 | 17,966,706 | 18,915,821 | 2,000,055 | 417,676 | 91,763 |
| 383-HOUSE REGULATORS | CUSTREG | 4,996,434 | 4,004,700 | 991,733 | 181,724 | 3,440,032 | 3,621,756 | 382,945 | 0 | 17,570 |
| 384-HOUSE REGULATOR INSTALLATIONS | CUSTREG | 10,372,852 | 8,313,963 | 2,058,889 | 377,269 | 7,141,681 | 7,518,950 | 795,013 | 0 | 36,475 |
| 387-OTHER EQUIPMENT | DDIST | 1,003,879 | 593,889 | 409,990 | 10,373 | 479,763 | 490,136 | 81,881 | 21,872 | 1,619 |
| TOTAL DISTRIBUTION PLANT | | 601,980,344 | 415,865,197 | 186,115,147 | 13,333,133 | 349,323,577 | 362,656,710 | 43,952,270 | 9,256,218 | 1,499,752 |
| GENERAL PLANT | | | | | | | | | | |
| 389-LAND AND LAND RIGHTS | LABOR | 852,390 | 633,652 | 218,739 | 21,264 | 538,631 | 559,895 | 61,318 | 12,438 | 1,893 |
| 390-STRUCTURES & IMPROV | LABOR | 14,285,349 | 10,619,472 | 3,665,877 | 356,363 | 9,027,012 | 9,383,375 | 1,027,644 | 208,452 | 31,723 |
| 391-OFFICE FURNITURE & EQUIP | LABOR | 8,535,774 | 6,345,341 | 2,190,433 | 212,934 | 5,393,815 | 5,606,749 | 614,038 | 124,554 | 18,955 |
| 392-TRANSPORTATION EQUIP | LABOR | 9,609,800 | 7,143,752 | 2,466,047 | 239,727 | 6,072,500 | 6,312,226 | 691,300 | 140,226 | 21,340 |
| 393-STORES EQUIP | PDPLT | 181,099 | 125,106 | 55,993 | 4,011 | 105,088 | 109,099 | 13,223 | 2,785 | 451 |
| 394-TOOLS, SHOP, AND GARAGE EQUIP | LABTD | 5,726,890 | 4,033,011 | 1,693,880 | 138,109 | 3,394,738 | 3,532,847 | 414,988 | 85,177 | 15,014 |
| 395-LABORATORY EQUIP | LABTD | 729,887 | 514,003 | 215,883 | 17,602 | 432,656 | 450,258 | 52,890 | 10,856 | 1,914 |
| 396-POWER OPERATED EQUIP | LABTD | 1,809,278 | 1,274,136 | 535,142 | 43,632 | 1,072,489 | 1,116,121 | 131,106 | 26,910 | 4,743 |
| 397-COMMUNICATION EQUIP | LABOR | 4,399,957 | 3,270,849 | 1,129,108 | 109,762 | 2,780,364 | 2,890,125 | 316,520 | 64,204 | 9,771 |
| 398-MISCELLANEOUS EQUIP | LABOR | 942,450 | 700,601 | 241,850 | 23,510 | 595,541 | 619,051 | 67,797 | 13,752 | 2,093 |
| 399-OTHER TANGIBLE PROPERTY | LABOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL GENERAL PLANT | | 47,072,874 | 34,659,923 | 12,412,951 | 1,166,914 | 29,412,833 | 30,579,747 | 3,390,822 | 689,354 | 107,898 |
| NON INTEREST BEARING CWIP | DISTPLT | \$1,171,464 | \$809,281 | \$362,183 | \$25,946 | \$679,789 | \$705,736 | \$85,532 | \$18,013 | \$2,919 |
| TOTAL GAS PLANT IN SERVICE | | \$679,940,657 | \$473,413,919 | \$206,526,738 | \$15,266,252.65 | \$398,182,971.29 | \$413,449,224 | \$49,566,983.41 | \$10,397,711.47 | \$1,676,514.37 |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL GAS SYSTEM | TOTAL FIRM GS SC1 | TOTAL TRANSPORT SC3, SC5, SC7 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL RESIDENTIAL SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 | TOTAL RESIDENTIAL NON-HEAT-SC5 |
|---|-------------|--------------------|--------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------|-----------------------|--------------------------------|
| | | (1) | (2) | | (4) | (5) | (6) | (7) | (8) | (11) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| DEVELOPMENT OF RATE BASE CONT-4 | | | | | | | | | | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | |
| INTANGIBLE PLANT | | | | | | | | | | |
| 301-ORGANIZATION | LABOR | \$383 | \$285 | \$98 | \$10 | \$242 | \$252 | \$28 | \$6 | \$1 |
| 302-FRANCHISES AND CONSENTS | PDPLT | 921 | 636 | 285 | 20 | 535 | 555 | 67 | 14 | 2 |
| 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | 15,315,539 | 11,385,297 | 3,930,243 | 382,063 | 9,677,996 | 10,060,059 | 1,101,753 | 223,485 | 34,011 |
| TOTAL INTANGIBLE PLANT | | 15,316,844 | 11,386,218 | 3,930,626 | 382,093 | 9,678,773 | 10,060,866 | 1,101,848 | 223,504 | 34,014 |
| NATURAL GAS PRODUCTION & GATHERING PLANT | | | | | | | | | | |
| 325-LAND AND LAND RIGHTS | PRODNPLT | \$12,119 | \$7,169 | \$4,949 | \$125 | \$5,792 | \$5,917 | \$988 | \$264 | \$20 |
| 330-PRODUCING GAS WELLS-WELL CONSTRUCT | PRODNPLT | 2,995 | 1,772 | 1,223 | 31 | 1,431 | 1,462 | 244 | 65 | 5 |
| 331-PRODUCING GAS WELLS-WELL EQUIPMENT | PRODNPLT | 4,094 | 2,422 | 1,672 | 42 | 1,956 | 1,999 | 334 | 89 | 7 |
| 332-FIELD LINES | PRODNPLT | 69,090 | 40,873 | 28,217 | 714 | 33,019 | 33,733 | 5,635 | 1,505 | 111 |
| 335-DRILLING AND CLEANING EQUIPMENT | PRODNPLT | 3,508 | 2,075 | 1,433 | 36 | 1,677 | 1,713 | 286 | 76 | 6 |
| TOTAL NATURAL GAS PROD. PLANT RESERVE | | 91,805 | 54,312 | 37,494 | 949 | 43,875 | 44,823 | 7,488 | 2,000 | 148 |
| TOTAL PRODUCTION PLANT RESERVE | | 91,805 | 54,312 | 37,494 | 949 | 43,875 | 44,823 | 7,488 | 2,000 | 148 |
| DEVELOPMENT OF RATE BASE-5 | | | | | | | | | | |
| DISTRIBUTION PLANT RESERVE | | | | | | | | | | |
| 374-LAND AND LAND RIGHTS | PLT37401 | \$862,280 | \$510,120 | \$352,160 | \$8,910 | \$412,092 | \$421,002 | \$70,331 | \$18,787 | \$1,391 |
| 375-STRUCTURES & IMPROVEMENTS | PLT375 | 272,125 | 160,988 | 111,138 | 2,812 | 130,051 | 132,863 | 22,196 | 5,929 | 439 |
| 376-MAINS | PLT376 | 119,347,772 | 70,970,547 | 48,377,225 | 1,239,614 | 57,332,335 | 58,571,949 | 9,784,839 | 2,613,759 | 193,456 |
| 378-M&R STATION EQUIP - GEN | PLT378 | 4,675,011 | 2,765,709 | 1,909,302 | 48,308 | 2,234,231 | 2,282,538 | 381,313 | 101,858 | 7,539 |
| 380-SERVICES | PLT380 | 75,479,169 | 62,499,788 | 12,979,382 | 2,898,864 | 54,875,372 | 57,774,235 | 4,322,966 | 402,586 | 280,270 |
| 381-METERS | PLT381 | 6,730,761 | 5,238,050 | 1,492,711 | 233,037 | 4,411,384 | 4,644,421 | 491,076 | 102,552 | 22,531 |
| 382-METER INSTALLATIONS | PLT382 | 10,023,362 | 7,800,436 | 2,222,926 | 347,036 | 6,569,377 | 6,916,413 | 731,304 | 152,720 | 33,552 |
| 383-HOUSE REGULATORS | PLT383 | 1,380,216 | 1,106,259 | 273,957 | 50,200 | 950,275 | 1,000,475 | 105,785 | 0 | 4,853 |
| 384-HOUSE REGULATOR INSTALLATIONS | PLT384 | 1,910,159 | 1,531,015 | 379,144 | 69,474 | 1,315,140 | 1,384,614 | 146,401 | 0 | 6,717 |
| 387-OTHER EQUIPMENT | PLT387 | 535,432 | 316,758 | 218,673 | 5,533 | 255,888 | 261,420 | 43,672 | 11,666 | 863 |
| TOTAL DISTRIBUTION PLANT RESERVE | | 221,216,289 | 152,899,670 | 68,316,618 | 4,903,786 | 128,486,144 | 133,389,931 | 16,099,883 | 3,409,857 | 551,612 |
| GENERAL PLANT RESERVE | | | | | | | | | | |
| 389-LAND AND LAND RIGHTS | PLT389 | (6) | (5) | (2) | (0) | (4) | (4) | (0) | (0) | (0) |
| 390-STRUCTURES & IMPROV | PLT390 | 4,574,716 | 3,400,762 | 1,173,954 | 114,121 | 2,890,795 | 3,004,917 | 329,091 | 66,754 | 10,159 |
| 391-OFFICE FURNITURE & EQUIP | PLT391 | 5,450,396 | 4,051,726 | 1,398,669 | 135,966 | 3,444,143 | 3,580,109 | 392,085 | 79,532 | 12,104 |
| 392-TRANSPORTATION EQUIP | PLT392 | 4,930,837 | 3,665,496 | 1,265,341 | 123,005 | 3,115,830 | 3,238,835 | 354,709 | 71,951 | 10,950 |
| 393-STORES EQUIP | PLT393 | 121,804 | 84,144 | 37,660 | 2,698 | 70,680 | 73,378 | 8,893 | 1,873 | 303 |
| 394-TOOLS, SHOP, AND GARAGE EQUIP | PLT394 | 2,917,579 | 2,054,628 | 862,951 | 70,360 | 1,729,458 | 1,799,818 | 211,416 | 43,393 | 7,649 |
| 395-LABORATORY EQUIP | PLT395 | 425,093 | 299,361 | 125,733 | 10,251 | 251,983 | 262,235 | 30,804 | 6,322 | 1,114 |
| 396-POWER OPERATED EQUIP | PLT396 | 705,680 | 496,956 | 208,724 | 17,018 | 418,307 | 435,325 | 51,136 | 10,496 | 1,850 |
| 397-COMMUNICATION EQUIP | PLT397 | 2,018,863 | 1,500,787 | 518,077 | 50,363 | 1,275,734 | 1,326,096 | 145,231 | 29,459 | 4,483 |
| 398-MISCELLANEOUS EQUIP | PLT398 | 416,821 | 309,857 | 106,964 | 10,398 | 263,392 | 273,790 | 29,985 | 6,082 | 926 |
| 399-OTHER TANGIBLE PROPERTY | LABOR | (61,775) | (45,923) | (15,853) | (1,541) | (39,036) | (40,577) | (4,444) | (901) | (137) |
| TOTAL GENERAL PLANT RESERVE | | 21,500,008 | 15,817,790 | 5,682,218 | 532,639 | 13,421,283 | 13,953,922 | 1,548,906 | 314,962 | 49,401 |
| TOTAL ACCUMULATED DEPRECIATION | | 258,124,946 | 180,157,989 | 77,966,956 | 5,819,467 | 151,630,075 | 157,449,541 | 18,758,124 | 3,950,324 | 635,175 |
| NET GAS DISTRIBUTION PLANT IN SERVICE | | 380,764,056 | 262,965,527 | 117,798,528 | 8,429,347 | 220,837,433 | 229,266,779 | 27,852,387 | 5,846,361 | 948,140 |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL GAS SYSTEM | TOTAL FIRM GS SC1 | TOTAL TRANSPORT SC3, SC5, SC7 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL RESIDENTIAL SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 | TOTAL RESIDENTIAL NON-HEAT-SC5 |
|---|-------------|------------------|-------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------|-----------------------|--------------------------------|
| | | (1) | (2) | | (4) | (5) | (6) | (7) | (8) | (11) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| NET GAS GENERAL PLANT IN SERVICE | | 25,572,866 | 18,842,134 | 6,730,733 | 634,275 | 15,991,550 | 16,625,825 | 1,841,916 | 374,392 | 58,497 |
| NET TOTAL GAS PLANT IN SERVICE | | \$421,815,712 | \$293,255,930 | \$128,559,782 | \$9,446,786 | \$246,552,897 | \$255,999,683 | \$30,808,859 | \$6,447,388 | \$1,041,340 |
| DEVELOPMENT OF RATE BASE CONT-6 | | | | | | | | | | |
| ADD: | | | | | | | | | | |
| INVESTMENT ADDITIONS | | | | | | | | | | |
| WORKING CAPITAL REQUIREMENTS | | | | | | | | | | |
| UNDERGROUND GAS STORAGE-RELIABILITY | DSTORR | 19,742,300 | 15,280,713 | 4,461,587 | 266,902 | 12,344,261 | 12,611,163 | 2,106,780 | 562,770 | 41,653 |
| UNDERGROUND GAS STORAGE (MFC) | ESALES | 23,722,727 | 23,722,727 | 0 | 478,742 | 19,047,268 | 19,526,010 | 3,343,638 | 853,079 | 0 |
| MATERIALS & SUPPLIES | PDPLT | 2,322,739 | 1,604,587 | 718,152 | 51,443 | 1,347,836 | 1,399,278 | 169,592 | 35,717 | 5,787 |
| PREPAYMENTS | PLANT | 8,448,515 | 5,882,344 | 2,566,171 | 189,689 | 4,947,571 | 5,137,260 | 615,888 | 129,195 | 20,831 |
| O & M WORKING CAPITAL | EXPOMXGP | 11,977,233 | 8,988,081 | 2,989,152 | 301,841 | 7,651,604 | 7,953,445 | 863,118 | 171,518 | 26,256 |
| O & M WORKING CAPITAL-GAS (MFC) | ESALES | 3,645,276 | 3,645,276 | 0 | 73,564 | 2,926,836 | 3,000,401 | 513,789 | 131,086 | 0 |
| OTHER W C - COMMODITY HEDGE MARGIN ACCT | ESALES | 10,916,000 | 10,916,000 | 0 | 220,293 | 8,764,590 | 8,984,883 | 1,538,573 | 392,544 | 0 |
| TOTAL WORKING CAPITAL | | 80,774,790 | 70,039,727 | 10,735,062 | 1,582,475 | 57,029,966 | 58,612,440 | 9,151,379 | 2,275,908 | 94,527 |
| TOTAL INVESTMENT ADDITIONS | | 80,774,790 | 70,039,727 | 10,735,062 | 1,582,475 | 57,029,966 | 58,612,440 | 9,151,379 | 2,275,908 | 94,527 |
| DEDUCT: | | | | | | | | | | |
| INVESTMENT DEDUCTIONS | | | | | | | | | | |
| ACCUM DEFER DEBITS & CREDITS | | | | | | | | | | |
| PLANT RELATED | PLANT | (664,627) | (462,752) | (201,875) | (14,922) | (389,215) | (404,138) | (48,451) | (10,164) | (1,639) |
| DISTRIBUTION PLANT RELATED | DISTPLT | 436,865 | 301,799 | 135,066 | 9,676 | 253,509 | 263,185 | 31,897 | 6,717 | 1,088 |
| ENERGY RELATED | ESALES | (3,328,781) | (3,328,781) | 0 | (67,177) | (2,672,719) | (2,739,896) | (469,180) | (119,704) | 0 |
| REVENUE RELATED | DELREV | 676,800 | 510,407 | 166,393 | 16,216 | 437,093 | 453,309 | 48,430 | 8,667 | 1,659 |
| LABOR RELATED | LABOR | 6,543,409 | 4,864,253 | 1,679,156 | 163,232 | 4,134,826 | 4,298,058 | 470,713 | 95,482 | 14,531 |
| TOTAL ACCUM DEFER DEBITS & CREDITS | | 3,663,666 | 1,884,926 | 1,778,740 | 107,025 | 1,763,494 | 1,870,518 | 33,409 | (19,002) | 15,639 |
| ACCUMULATED DEFERRED INCOME TAX | | | | | | | | | | |
| PLANT RELATED | PLANT | 60,077,250 | 41,829,248 | 18,248,002 | 1,348,874 | 35,182,097 | 36,530,971 | 4,379,571 | 918,707 | 148,131 |
| DISTRIBUTION PLANT RELATED | DISTPLT | (2,099,730) | (1,450,553) | (649,177) | (46,506) | (1,218,454) | (1,264,960) | (153,307) | (32,286) | (5,231) |
| ENERGY RELATED | ESALES | (1,139,880) | (1,139,880) | 0 | (23,004) | (915,224) | (938,227) | (160,662) | (40,991) | 0 |
| REVENUE RELATED | DELREV | (491,180) | (370,422) | (120,758) | (11,769) | (317,216) | (328,984) | (35,148) | (6,290) | (1,204) |
| LABOR RELATED | LABOR | (3,091,780) | (2,298,374) | (793,406) | (77,128) | (1,953,717) | (2,030,845) | (222,413) | (45,115) | (6,866) |
| SOFTWARE DEVELOPMENT | CUBILB | 96,060 | 80,494 | 15,566 | 3,795 | 71,848 | 75,643 | 4,543 | 308 | 360 |
| BAD DEBTS | EXP904 | (2,611,620) | (2,456,941) | (154,679) | (83,833) | (2,271,035) | (2,354,868) | (86,792) | (15,282) | (2,373) |
| GAS DEMAND CHARGES | DPROD | (3,784,150) | (2,238,681) | (1,545,469) | (39,102) | (1,808,480) | (1,847,582) | (308,651) | (82,448) | (6,102) |
| TOTAL ACCUM DEFER INCOME TAX | | 46,954,970 | 31,954,891 | 15,000,079 | 1,071,328 | 26,769,819 | 27,841,147 | 3,417,140 | 696,603 | 126,715 |
| ACCUMULATED DEFERRED ITC | PLANT | 1,657,990 | 1,154,388 | 503,602 | 37,226 | 970,943 | 1,008,168 | 120,866 | 25,354 | 4,088 |
| TOTAL INVESTMENT DEDUCTIONS | | 52,276,626 | 34,994,205 | 17,282,421 | 1,215,579 | 29,504,255 | 30,719,834 | 3,571,415 | 702,956 | 146,442 |
| TOTAL RATE BASE | | \$450,313,876 | \$328,301,452 | \$122,012,424 | \$9,813,682 | \$274,078,607 | \$283,892,289 | \$36,388,823 | \$8,020,340 | \$989,424 |
| OPERATING REVENUES-7 | | | | | | | | | | |
| GAS OPERATING REVENUES | | | | | | | | | | |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL GAS SYSTEM | TOTAL FIRM GS SC1 | TOTAL TRANSPORT SC3, SC5, SC7 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL RESIDENTIAL SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 | TOTAL RESIDENTIAL NON-HEAT-SC5 |
|---|-------------|----------------------|----------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------|-----------------------|--------------------------------|
| | | (1) | (2) | | (4) | (5) | (6) | (7) | (8) | (11) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| SALES OF GAS REVENUES | | | | | | | | | | |
| DELIVERY REVENUE | | 133,699,045 | 100,828,802 | 32,870,242 | 3,203,392 | 86,345,996 | 89,549,388 | 9,567,245 | 1,712,169 | 327,738 |
| COMMODITY REVENUE | EREV | 277,408,311 | 275,675,620 | 1,732,691 | 5,678,394 | 221,603,483 | 227,281,877 | 38,603,740 | 9,790,004 | 10,456 |
| COMMODITY REVENUE-RELIABILITY | DPRODR | 6,034,769 | 6,011,353 | 23,416 | 123,822 | 4,832,262 | 4,956,084 | 841,789 | 213,480 | 228 |
| TOTAL SALES OF GAS REVENUES | | \$417,142,124 | \$382,515,775 | \$34,626,349 | \$9,005,608 | \$312,781,741 | \$321,787,349 | \$49,012,774 | \$11,715,653 | \$338,428 |
| INTERDEPARTMENTAL SALES - BASE REV | DDIST | 3,798 | 2,247 | 1,551 | 39 | 1,815 | 1,854 | 310 | 83 | 6 |
| OTHER OPERATING REVENUES | | | | | | | | | | |
| 487-LATE PAYMENT CHARGES | EXP904 | 3,214,474 | 3,024,090 | 190,384 | 103,184 | 2,795,270 | 2,898,454 | 106,826 | 18,809 | 2,921 |
| 488-MISCELLANEOUS SERVICE REVENUES | DELREV | 201,737 | 152,139 | 49,598 | 4,834 | 130,287 | 135,120 | 14,436 | 2,583 | 495 |
| 489-GATHERING FACILITIES | DPROD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 493-RENT FROM GAS PROPERTY | EXPPTDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495-OTHER GAS REVENUES | EXPDEL | 6,542,435 | 4,726,644 | 1,815,791 | 158,670 | 3,962,780 | 4,121,450 | 504,567 | 100,627 | 15,624 |
| TOTAL OTHER OPERATING REVENUE | | 9,958,646 | 7,902,873 | 2,055,773 | 266,688 | 6,888,336 | 7,155,024 | 625,829 | 122,020 | 19,039 |
| TOTAL OPERATING REVENUES | | 427,104,569 | 390,420,895 | 36,683,673 | 9,272,335 | 319,671,892 | 328,944,228 | 49,638,912 | 11,837,755 | 357,467 |
| OPERATION & MAINTENANCE EXP-8 | | | | | | | | | | |
| PRODUCTION EXPENSE | | | | | | | | | | |
| PURCHASED GAS EXPENSES | | | | | | | | | | |
| 804-NATURAL GAS CITY GATE PURCHASES | EREV | \$253,098,660 | \$251,517,807 | \$1,580,853 | \$5,180,789 | \$202,184,082 | \$207,364,870 | \$35,220,844 | \$8,932,093 | \$9,539 |
| 804-NATURAL GAS CITY GATE PURCH-RELIABILITY | DPRODR | 6,034,769 | 6,011,353 | 23,416 | 123,822 | 4,832,262 | 4,956,084 | 841,789 | 213,480 | 228 |
| 808.1-GAS WITHDRAWN FROM STORAGE-DEBIT | EREV | 60,214,825 | 59,838,723 | 376,102 | 1,232,564 | 48,101,713 | 49,334,277 | 8,379,408 | 2,125,039 | 2,270 |
| 808.2-GAS DELIVERED TO STORAGE-CREDIT | EREV | (40,319,562) | (40,067,726) | (251,836) | (825,319) | (32,208,679) | (33,033,998) | (5,610,812) | (1,422,916) | (1,520) |
| 805.1-PURCHASED GAS COST ADJUSTMENTS | EREV | 5,175,945 | 5,143,616 | 32,329 | 105,949 | 4,134,726 | 4,240,675 | 720,277 | 182,664 | 195 |
| 812-GAS USED FOR OTH UTILTY OPER (CREDIT) | EREV | (802,255) | (797,244) | (5,011) | (16,422) | (640,869) | (657,291) | (111,641) | (28,312) | (30) |
| TOTAL PURCHASED GAS EXPENSE | | 283,402,382 | 281,646,530 | 1,755,852 | 5,801,383 | 226,403,234 | 232,204,617 | 39,439,866 | 10,002,047 | 10,682 |
| OTHER GAS SUPPLY EXPENSE | | | | | | | | | | |
| 807.5-OTH PURCHASED GAS EXP | EREV | 6,833 | 6,790 | 43 | 140 | 5,458 | 5,598 | 951 | 241 | 0 |
| 813-OTHER GAS SUPPLY EXPENSES-OTHER | DPROD | 703,372 | 416,111 | 287,261 | 7,268 | 336,148 | 343,416 | 57,370 | 15,325 | 1,134 |
| 813-OTHER GAS SUPPLY EXPENSES-MFC | ESALES | 97,044 | 97,044 | 0 | 1,958 | 77,918 | 79,876 | 13,678 | 3,490 | 0 |
| TOTAL OTHER GAS SUPPLY EXPENSE | | 807,249 | 519,945 | 287,304 | 9,366 | 419,524 | 428,890 | 71,999 | 19,056 | 1,135 |
| TOTAL PRODUCTION EXPENSE | | 284,209,631 | 282,166,474 | 2,043,156 | 5,810,749 | 226,822,758 | 232,633,507 | 39,511,864 | 10,021,103 | 11,817 |
| TRANSMISSION EXPENSE | | | | | | | | | | |
| 856-MAINS EXPENSES | DDIST | \$22,016 | \$13,024 | \$8,991 | \$227 | \$10,522 | \$10,749 | \$1,796 | \$480 | \$36 |
| DISTRIBUTION EXPENSES | | | | | | | | | | |
| OPERATION EXPENSE | | | | | | | | | | |
| 870-OPER SUPERVISION & ENGINEER | EXP8719 | 1,782,351 | 1,215,871 | 566,480 | 38,412 | 1,012,867 | 1,051,279 | 134,997 | 29,594 | 4,335 |
| 871-LOAD DISPATCHING | DDIST | 1,333,746 | 789,037 | 544,710 | 13,782 | 637,410 | 651,191 | 108,786 | 29,059 | 2,151 |
| 874-MAINS AND SERVICES EXP | PLT37680 | 2,834,945 | 1,940,350 | 894,595 | 60,005 | 1,630,853 | 1,690,858 | 205,473 | 44,018 | 6,877 |
| 875-M & R STATION EXP-GENERAL | PLT378 | 976,722 | 577,823 | 398,899 | 10,093 | 466,784 | 476,877 | 79,666 | 21,281 | 1,575 |
| 877-M & R STATION EXP-CITY | PLT378 | 65,542 | 38,774 | 26,768 | 677 | 31,323 | 32,000 | 5,346 | 1,428 | 106 |
| 878-METER & HOUSE REGUL EXP | PLT38183 | 2,070,645 | 1,621,076 | 449,569 | 72,416 | 1,370,824 | 1,443,240 | 152,600 | 25,237 | 7,001 |
| 879-CUSTOMER INSTALLATIONS EXP | PLT37680 | 109,123 | 74,688 | 34,435 | 2,310 | 62,775 | 65,085 | 7,909 | 1,694 | 265 |
| 880-OTHER EXPENSES | EXP8719 | 5,147,032 | 3,511,163 | 1,635,868 | 110,926 | 2,924,934 | 3,035,860 | 389,841 | 85,462 | 12,518 |
| 881-RENTS | EXP8719 | 22,346 | 15,244 | 7,102 | 482 | 12,699 | 13,180 | 1,692 | 371 | 54 |
| TOTAL OPERATION EXPENSE | | 14,342,450 | 9,784,025 | 4,558,425 | 309,102 | 8,150,469 | 8,459,570 | 1,086,310 | 238,144 | 34,882 |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL GAS SYSTEM | TOTAL FIRM GS SC1 | TOTAL TRANSPORT SC3, SC5, SC7 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL RESIDENTIAL SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 | TOTAL RESIDENTIAL NON-HEAT-SC5 |
|--|-------------|------------------|-------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------|-----------------------|--------------------------------|
| | | (1) | (2) | | (4) | (5) | (6) | (7) | (8) | (11) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| NON-RESIDENTIAL | AGWTALNR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 910 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CUSTOMER SERVICE EXPENSE | | 293,336 | 265,151 | 28,185 | 5,776 | 200,809 | 206,585 | 47,262 | 11,304 | 215 |
| OPERATION & MAINT EXP CONT-10 | | | | | | | | | | |
| SALES EXPENSE | | | | | | | | | | |
| 912-DEMONSTRATING & SELLING EXP | | | | | | | | | | |
| RESIDENTIAL | AGWTALR | 38,790 | 34,702 | 4,088 | 1,257 | 33,445 | 34,702 | 0 | 0 | 92 |
| NON-RESIDENTIAL | AGWTALNR | 466,833 | 196,937 | 269,896 | 0 | 0 | 0 | 164,128 | 32,808 | 0 |
| TOTAL ACCOUNT 912 | | 505,622 | 231,638 | 273,984 | 1,257 | 33,445 | 34,702 | 164,128 | 32,808 | 92 |
| 913-ADVERTISING EXP | | | | | | | | | | |
| RESIDENTIAL | AGWTALR | (710) | (635) | (75) | (23) | (612) | (635) | 0 | 0 | (2) |
| NON-RESIDENTIAL | AGWTALNR | (237) | (100) | (137) | 0 | 0 | 0 | (83) | (17) | 0 |
| TOTAL ACCOUNT 913 | | (947) | (735) | (212) | (23) | (612) | (635) | (83) | (17) | (2) |
| 916-MISCELLANEOUS SALES EXP | | | | | | | | | | |
| RESIDENTIAL | AGWTALR | 172 | 154 | 18 | 6 | 148 | 154 | 0 | 0 | 0 |
| NON-RESIDENTIAL | AGWTALNR | 1,547 | 653 | 894 | 0 | 0 | 0 | 544 | 109 | 0 |
| TOTAL ACCOUNT 916 | | 1,719 | 806 | 913 | 6 | 148 | 154 | 544 | 109 | 0 |
| 917-EEPS | C917DIST | 141,168 | 118,383 | 22,785 | 2,903 | 115,481 | 118,383 | 0 | 0 | 427 |
| TOTAL SALES EXPENSE | | 647,562 | 350,093 | 297,469 | 4,142 | 148,462 | 152,604 | 164,589 | 32,901 | 518 |
| ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | | | |
| 920-ADMIN & GENERAL SALERIES | LABXAG | 2,299,369 | 1,709,040 | 590,329 | 57,382 | 1,452,847 | 1,510,229 | 165,288 | 33,524 | 5,111 |
| 921-OFFICE SUPPLIES & EXPENSES | LABXAG | 911,097 | 677,186 | 233,911 | 22,737 | 575,673 | 598,410 | 65,493 | 13,283 | 2,025 |
| 922-ADMIN EXPENSES TRANSFERRED-CREDIT | LABXAG | (1,460,438) | (1,085,492) | (374,946) | (36,446) | (922,772) | (959,218) | (104,982) | (21,293) | (3,246) |
| 923-OUTSIDE SERVICES EMPLOYED - USS | LABXAG | 1,402,563 | 1,042,476 | 360,087 | 35,002 | 886,204 | 921,205 | 100,822 | 20,449 | 3,118 |
| 923-OUTSIDE SERVICES EMPLOYED - IT | AGWTALLO | 3,785,000 | 2,976,743 | 808,257 | 94,577 | 2,516,855 | 2,611,432 | 304,453 | 60,859 | 6,947 |
| 923-OUTSIDE SERVICES EMPLOYED - OTHER | AGWTALLO | 1,207,910 | 949,970 | 257,940 | 30,182 | 803,206 | 833,388 | 97,160 | 19,422 | 2,217 |
| 924-PROPERTY INSURANCE | DISTPLT | 70,449 | 48,668 | 21,781 | 1,560 | 40,881 | 42,441 | 5,144 | 1,083 | 176 |
| 925-INJURIES AND DAMAGES | | | | | | | | | | |
| LABXAG | LABXAG | 1,013,144 | 753,034 | 260,110 | 25,283 | 640,151 | 665,435 | 72,829 | 14,771 | 2,252 |
| 926-EMPLOYEES PENSIONS & BENEFIT | LABXAG | (2,939,851) | (2,185,087) | (754,763) | (73,365) | (1,857,532) | (1,930,898) | (211,328) | (42,862) | (6,535) |
| 928A-REGULATORY COMM EXP - REG ASSESS | DISTPLT | 885,629 | 611,818 | 273,811 | 19,616 | 513,922 | 533,538 | 64,662 | 13,618 | 2,206 |
| 928B-REGULATORY COMM EXP - OTHER | AGWTALLO | 117,789 | 92,636 | 25,153 | 2,943 | 78,324 | 81,268 | 9,475 | 1,894 | 216 |
| 930.1-GENERAL ADVERTISING | AGWTALLO | 255,252 | 200,745 | 54,507 | 6,378 | 169,731 | 176,109 | 20,532 | 4,104 | 468 |
| 930.2-MISCELLANEOUS GENERAL EXP | LABXAG | 4,258,672 | 3,165,321 | 1,093,351 | 106,277 | 2,690,824 | 2,797,101 | 306,130 | 62,090 | 9,466 |
| 931-RENTS | PLANT | 1,285,423 | 894,986 | 390,437 | 28,861 | 752,762 | 781,623 | 93,706 | 19,657 | 3,169 |
| 932-MAINT. OF GENERAL PLANT | LABXAG | 70,029 | 52,050 | 17,979 | 1,748 | 44,248 | 45,995 | 5,034 | 1,021 | 156 |
| TOTAL ADMIN & GENERAL EXP | | 13,162,038 | 9,904,094 | 3,257,944 | 322,735 | 8,385,323 | 8,708,058 | 994,416 | 201,620 | 27,747 |
| TOTAL O&M EXP EXCL PURCHASED GAS | | 57,097,232 | 45,100,819 | 11,996,413 | 1,520,590 | 39,207,907 | 40,728,497 | 3,654,929 | 717,393 | 109,970 |
| TOTAL OPERATION & MAINT EXP | | 340,499,614 | 326,747,348 | 13,752,266 | 7,321,973 | 265,611,141 | 272,933,114 | 43,094,794 | 10,719,441 | 120,653 |
| OTHER EXPENSES-11 | | | | | | | | | | |
| DEPRECIATION AND AMORTIZATION EXPENSE | | | | | | | | | | |
| INTANGIBLE PLANT | INTPLT | \$2,504,514 | \$1,861,807 | \$642,707 | \$62,478 | \$1,582,616 | \$1,645,094 | \$180,167 | \$36,546 | \$5,562 |
| DISTRIBUTION PLANT EXPENSE | | | | | | | | | | |
| 374-LAND AND LAND RIGHTS | PLT37401 | 95,405 | 56,441 | 38,964 | 986 | 45,595 | 46,581 | 7,782 | 2,079 | 154 |
| 375-STRUCTURES & IMPROVEMENTS | PLT375 | 10,704 | 6,332 | 4,372 | 111 | 5,116 | 5,226 | 873 | 233 | 17 |

| SUMMARY OF RESULTS | CLASS ALLOC | TOTAL GAS SYSTEM | TOTAL FIRM GS SC1 | TOTAL TRANSPORT SC3, SC5, SC7 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL RESIDENTIAL SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 | TOTAL RESIDENTIAL NON-HEAT-SC5 |
|---|-------------|------------------|-------------------|-------------------------------|----------------------------------|---------------------------------|-----------------------|----------------------|-----------------------|--------------------------------|
| | | (1) | (2) | | (4) | (5) | (6) | (7) | (8) | (11) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| 376-MAINS | PLT376 | 6,512,845 | 3,872,885 | 2,639,960 | 67,646 | 3,128,643 | 3,196,289 | 533,962 | 142,634 | 10,557 |
| 378-M&R STATION EQUIP - GEN | PLT378 | 412,251 | 243,885 | 168,366 | 4,260 | 197,019 | 201,279 | 33,625 | 8,982 | 665 |
| 380-SERVICES | PLT380 | 5,160,919 | 4,273,448 | 887,471 | 198,211 | 3,752,126 | 3,950,337 | 295,585 | 27,527 | 19,164 |
| 381-METERS | PLT381 | 594,782 | 462,874 | 131,907 | 20,593 | 389,824 | 410,417 | 43,395 | 9,062 | 1,991 |
| 382-METER INSTALLATIONS | PLT382 | 912,056 | 709,785 | 202,271 | 31,578 | 597,768 | 629,346 | 66,544 | 13,896 | 3,053 |
| 383-HOUSE REGULATORS | PLT383 | 291,544 | 233,676 | 57,868 | 10,604 | 200,727 | 211,331 | 22,345 | 0 | 1,025 |
| 384-HOUSE REGULATOR INSTALLATIONS | PLT384 | 290,522 | 232,856 | 57,665 | 10,566 | 200,023 | 210,590 | 22,267 | 0 | 1,022 |
| 387-OTHER EQUIPMENT | PLT387 | \$49,367 | \$29,205 | \$20,162 | \$510 | \$23,593 | \$24,103 | \$4,027 | \$1,076 | \$80 |
| TOTAL DISTRIBUTION EXPENSE | | \$14,330,395 | \$10,121,389 | \$4,209,005 | \$345,065 | \$8,540,433 | \$8,885,498 | \$1,030,403 | \$205,489 | \$37,727 |
| GENERAL PLANT | GENPLT | 1,763,394 | 1,298,393 | 465,001 | 43,714 | 1,101,832 | 1,145,546 | 127,023 | 25,824 | 4,042 |
| TOTAL DEPRECIATION EXPENSE | | 18,598,303 | 13,281,589 | 5,316,713 | 451,256 | 11,224,882 | 11,676,137 | 1,337,593 | 267,859 | 47,331 |
| TAXES OTHER THAN INCOME | | | | | | | | | | |
| PROPERTY | PLANT | 20,360,088 | 14,175,868 | 6,184,220 | 457,131 | 11,923,158 | 12,380,290 | 1,484,230 | 311,348 | 50,201 |
| PAYROLL | LABOR | 1,460,438 | 1,085,663 | 374,775 | 36,432 | 922,861 | 959,293 | 105,059 | 21,311 | 3,243 |
| SALES & USE | PLANT | 427,764 | 297,834 | 129,930 | 9,604 | 250,505 | 260,109 | 31,184 | 6,541 | 1,055 |
| GROSS RECEIPTS TAX (GRT) | TGRT | 6,147,553 | 6,140,689 | 6,864 | 228,032 | 5,089,910 | 5,317,942 | 640,819 | 181,928 | 7,274 |
| PROPERTY TAX DEFERRAL | PLANT | (\$3,920,112) | (\$2,729,408) | (\$1,190,704) | (\$88,016) | (\$2,295,674) | (\$2,383,690) | (\$285,772) | (\$59,947) | (\$9,666) |
| TOTAL TAXES OTHER THAN INCOME | | 24,475,730 | 18,970,646 | 5,505,084 | 643,185 | 15,890,760 | 16,533,945 | 1,975,519 | 461,182 | 52,108 |
| REGULATORY DEBITS & CREDITS | LABOR | 667,363 | 496,106 | 171,257 | 16,648 | 421,711 | 438,360 | 48,008 | 9,738 | 1,482 |
| TOTAL OPERATING EXPENSES | | 384,241,010 | 359,495,689 | 24,745,320 | 8,433,061 | 293,148,494 | 301,581,555 | 46,455,915 | 11,458,219 | 221,573 |
| NET OPERATING INCOME BEFORE INC TAXES | | 42,863,559 | 30,925,206 | 11,938,353 | 839,274 | 26,523,399 | 27,362,672 | 3,182,997 | 379,536 | 135,894 |
| TOTAL INCOME TAX EXPENSE | | \$9,790,868 | \$7,009,491 | \$2,781,377 | \$175,797 | \$6,131,415 | \$6,307,212 | \$679,975 | \$22,304 | \$38,038 |
| NET OPERATING INCOME AFTER INC TAXES | | \$ 33,072,690 | \$ 23,915,715 | \$ 9,156,976 | \$ 663,477 | \$ 20,391,983 | \$ 21,055,460 | \$ 2,503,022 | \$ 357,232 | \$ 97,856 |
| DEVELOPMENT OF INCOME TAXES - 12 | | | | | | | | | | |
| OPERATING REVENUES | | | | | | | | | | |
| | | 427,104,569 | 390,420,895 | 36,683,673 | 9,272,335 | 319,671,892 | 328,944,228 | 49,638,912 | 11,837,755 | 357,467 |
| OPERATING EXPENSES | | | | | | | | | | |
| OPERATION & MAINTENANCE EXP | | 340,499,614 | 326,747,348 | 13,752,266 | 7,321,973 | 265,611,141 | 272,933,114 | 43,094,794 | 10,719,441 | 120,653 |
| DEPRECIATION EXPENSE | | 18,598,303 | 13,281,589 | 5,316,713 | 451,256 | 11,224,882 | 11,676,137 | 1,337,593 | 267,859 | 47,331 |
| TAXES OTHER THAN INCOME | | 24,475,730 | 18,970,646 | 5,505,084 | 643,185 | 15,890,760 | 16,533,945 | 1,975,519 | 461,182 | 52,108 |
| REGULATORY DEBITS & CREDITS | | 667,363 | 496,106 | 171,257 | 16,648 | 421,711 | 438,360 | 48,008 | 9,738 | 1,482 |
| INTEREST EXPENSE SUPPORTING RATE BASE | RATEBASE | 15,804,000 | 11,521,910 | 4,282,090 | 344,416 | 9,618,931 | 9,963,348 | 1,277,085 | 281,478 | 34,724 |
| TOTAL OPERATING EXPENSES | | 400,045,010 | 371,017,600 | 29,027,410 | 8,777,478 | 302,767,425 | 311,544,903 | 47,733,000 | 11,739,697 | 256,297 |
| OPERATING INC BEFORE TAXES | | 27,059,559 | 19,403,295 | 7,656,263 | 494,858 | 16,904,467 | 17,399,325 | 1,905,913 | 98,058 | 101,170 |
| LESS: | | | | | | | | | | |
| STATE TAX @ 7.10% | | 1,921,229 | 1,377,634 | 543,595 | 35,135 | 1,200,217 | 1,235,352 | 135,320 | 6,962 | 7,183 |
| FEDERAL TAX BASIS | | 25,138,330 | 18,025,661 | 7,112,669 | 459,723 | 15,704,250 | 16,163,973 | 1,770,593 | 91,096 | 93,987 |
| FEDERAL INCOME TAX @ 35.00% | | \$8,798,416 | \$6,308,981 | \$2,489,434 | \$160,903 | \$5,496,487 | \$5,657,390 | \$619,708 | \$31,884 | \$32,895 |
| PLUS: | | | | | | | | | | |
| FLOW THROUGH IMPACTS | RATEBASE | (\$928,776) | (\$677,124) | (\$251,652) | (\$20,241) | (\$565,289) | (\$585,530) | (\$75,052) | (\$16,542) | (\$2,041) |

| SUMMARY OF RESULTS | TOTAL RESIDENTIAL HEATING - SC5 | TOTAL RESIDENTIAL SC5 | TOTAL COMMERCIAL SC5 | TOTAL INDUST/MUNI SC5 | TOTAL TRANSPORT SC5 | TOTAL COMMERCIAL SC3 | TOTAL INDUST/MUNI SC3 | TOTAL HIGH PRESSURE SC3 | TOTAL TRANSPORT SC3 | TOTAL NON RES DG SC7 |
|---|---------------------------------------|-----------------------------|----------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|----------------------------|
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| GAS PLANT IN SERVICE | | | | | | | | | | |
| INTANGIBLE PLANT | | | | | | | | | | |
| 301-ORGANIZATION | \$36 | \$37 | \$16 | \$4 | \$57 | \$14 | \$26 | \$1 | \$41 | \$0 |
| 302-FRANCHISES AND CONSENTS | 100 | 102 | 44 | 12 | 158 | 43 | 82 | 1 | 126 | 0 |
| 303-MISCELLANEOUS INTANGIBLE PLANT | 2,788,306 | 2,854,135 | 1,245,917 | 326,064 | 4,426,115 | 1,108,683 | 2,009,044 | 57,662 | 3,175,389 | 5,630 |
| TOTAL INTANGIBLE PLANT | 2,788,442 | 2,854,274 | 1,245,977 | 326,080 | 4,426,331 | 1,108,741 | 2,009,151 | 57,664 | 3,175,556 | 5,630 |
| NATURAL GAS PRODUCTION & GATHERING PLANT | | | | | | | | | | |
| 325-LAND AND LAND RIGHTS | \$1,113 | \$1,132 | \$736 | \$225 | \$2,093 | \$943 | \$1,825 | \$83 | \$2,851 | \$5 |
| 330-PRODUCING GAS WELLS-WELL CONSTRUCTION | 275 | 280 | 182 | 56 | 517 | 233 | 451 | 21 | 705 | 1 |
| 331-PRODUCING GAS WELLS-WELL EQUIPMENT | 376 | 382 | 248 | 76 | 707 | 319 | 617 | 28 | 963 | 2 |
| 332-FIELD LINES | 4,421 | 4,499 | 2,923 | 895 | 8,317 | 3,747 | 7,252 | 330 | 11,329 | 18 |
| 335-DRILLING AND CLEANING EQUIPMENT | 322 | 328 | 213 | 65 | 606 | 273 | 528 | 24 | 825 | 1 |
| TOTAL NATURAL GAS PRODUCTION PLANT | 6,507 | 6,621 | 4,302 | 1,317 | 12,240 | 5,515 | 10,673 | 485 | 16,673 | 27 |
| TOTAL PRODUCTION PLANT | 6,507 | 6,621 | 4,302 | 1,317 | 12,240 | 5,515 | 10,673 | 485 | 16,673 | 27 |
| DEVELOPMENT OF RATE BASE-3 | | | | | | | | | | |
| DISTRIBUTION PLANT | | | | | | | | | | |
| 374-LAND AND LAND RIGHTS | \$678,334 | \$690,247 | \$448,458 | \$137,342 | \$1,276,047 | \$574,970 | \$1,112,678 | \$50,585 | \$1,738,233 | \$2,814 |
| 375-STRUCTURES & IMPROVEMENTS | 35,740 | 36,368 | 23,629 | 7,236 | 67,233 | 30,294 | 58,625 | 2,665 | 91,585 | 148 |
| 376-MAINS - HIGH PRESSURE | 7,251,355 | 7,378,705 | 4,793,987 | 1,468,173 | 13,640,865 | 6,146,397 | 11,894,458 | 540,755 | 18,581,609 | 30,084 |
| 376-MAINS - OTHER | 21,904,051 | 22,288,736 | 14,481,119 | 4,434,886 | 41,204,742 | 18,566,321 | 35,929,397 | 0 | 54,495,718 | 90,875 |
| 378-M&R STATION EQUIP | 1,565,133 | 1,592,620 | 1,034,734 | 316,891 | 2,944,245 | 1,326,639 | 2,567,301 | 116,717 | 4,010,656 | 6,493 |
| 380-SERVICES | 26,169,785 | 26,903,182 | 5,015,115 | 815,098 | 32,733,394 | 512,644 | 707,874 | 9,869 | 1,230,387 | 0 |
| 381-METERS | 2,385,899 | 2,452,762 | 976,699 | 265,658 | 3,695,120 | 344,729 | 365,180 | 21,529 | 731,438 | 3,325 |
| 382-METER INSTALLATIONS | 3,274,380 | 3,366,143 | 1,340,411 | 364,587 | 5,071,141 | 473,102 | 501,169 | 29,546 | 1,003,817 | 4,563 |
| 383-HOUSE REGULATORS | 626,936 | 644,505 | 256,645 | 0 | 901,150 | 90,583 | 0 | 0 | 90,583 | 0 |
| 384-HOUSE REGULATOR INSTALLATIONS | 1,301,551 | 1,338,026 | 532,807 | 0 | 1,870,833 | 188,056 | 0 | 0 | 188,056 | 0 |
| 387-OTHER EQUIPMENT | 92,178 | 93,797 | 60,941 | 18,663 | 173,401 | 78,132 | 151,201 | 6,874 | 236,207 | 382 |
| TOTAL DISTRIBUTION PLANT | 65,285,343 | 66,785,094 | 28,964,545 | 7,828,534 | 103,578,172 | 28,331,867 | 53,287,882 | 778,540 | 82,398,289 | 138,685 |
| GENERAL PLANT | | | | | | | | | | |
| 389-LAND AND LAND RIGHTS | 80,176 | 82,069 | 35,826 | 9,376 | 127,270 | 31,880 | 57,769 | 1,658 | 91,306 | 162 |
| 390-STRUCTURES & IMPROV | 1,343,684 | 1,375,407 | 600,407 | 157,130 | 2,132,945 | 534,274 | 968,158 | 27,787 | 1,530,220 | 2,713 |
| 391-OFFICE FURNITURE & EQUIP | 802,877 | 821,833 | 358,755 | 93,888 | 1,274,476 | 319,239 | 578,493 | 16,604 | 914,336 | 1,621 |
| 392-TRANSPORTATION EQUIP | 903,901 | 925,241 | 403,896 | 105,702 | 1,434,839 | 359,408 | 651,283 | 18,693 | 1,029,384 | 1,825 |
| 393-STORES EQUIP | 19,640 | 20,091 | 8,714 | 2,355 | 31,160 | 8,524 | 16,032 | 234 | 24,791 | 42 |
| 394-TOOLS, SHOP, AND GARAGE EQUIP | 630,517 | 645,531 | 276,185 | 72,475 | 994,191 | 244,033 | 442,018 | 12,384 | 698,435 | 1,253 |
| 395-LABORATORY EQUIP | 80,359 | 82,272 | 35,199 | 9,237 | 126,709 | 31,102 | 56,335 | 1,578 | 89,015 | 160 |
| 396-POWER OPERATED EQUIP | 199,197 | 203,941 | 87,254 | 22,897 | 314,092 | 77,097 | 139,645 | 3,912 | 220,654 | 396 |
| 397-COMMUNICATION EQUIP | 413,861 | 423,632 | 184,928 | 48,397 | 656,957 | 164,559 | 298,197 | 8,559 | 471,315 | 836 |
| 398-MISCELLANEOUS EQUIP | 88,647 | 90,740 | 39,611 | 10,366 | 140,717 | 35,248 | 63,872 | 1,833 | 100,954 | 179 |
| 399-OTHER TANGIBLE PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL GENERAL PLANT | 4,562,860 | 4,670,757 | 2,030,775 | 531,824 | 7,233,356 | 1,805,364 | 3,271,804 | 93,242 | 5,170,409 | 9,186 |
| NON INTEREST BEARING CWIP | \$127,046 | \$129,965 | \$56,365 | \$15,234 | \$201,565 | \$55,134 | \$103,699 | \$1,515 | \$160,348 | \$270 |
| TOTAL GAS PLANT IN SERVICE | \$72,770,197.02 | \$74,446,711 | \$32,301,963.24 | \$8,702,989.26 | \$115,451,664 | \$31,306,620.61 | \$58,683,209.42 | \$931,446.49 | \$90,921,277 | \$153,798.06 |

| SUMMARY OF RESULTS | TOTAL RESIDENTIAL HEATING - SC5 (12) | TOTAL RESIDENTIAL SC5 (13) | TOTAL COMMERCIAL SC5 (14) | TOTAL INDUST/MUNI SC5 (15) | TOTAL TRANSPORT SC5 (16) | TOTAL COMMERCIAL SC3 (17) | TOTAL INDUST/MUNI SC3 (18) | TOTAL HIGH PRESSURE SC3 (19) | TOTAL TRANSPORT SC3 (20) | TOTAL NON RES DG SC7 (21) |
|---|---|-------------------------------------|------------------------------------|-------------------------------------|-----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|------------------------------------|
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| DEVELOPMENT OF RATE BASE CONT-4 | | | | | | | | | | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | |
| INTANGIBLE PLANT | | | | | | | | | | |
| 301-ORGANIZATION | \$36 | \$37 | \$16 | \$4 | \$57 | \$14 | \$26 | \$1 | \$41 | \$0 |
| 302-FRANCHISES AND CONSENTS | 100 | 102 | 44 | 12 | 159 | 43 | 82 | 1 | 126 | 0 |
| 303-MISCELLANEOUS INTANGIBLE PLANT | 1,440,584 | 1,474,595 | 643,706 | 168,462 | 2,286,762 | 572,804 | 1,037,977 | 29,791 | 1,640,572 | 2,909 |
| TOTAL INTANGIBLE PLANT | 1,440,720 | 1,474,734 | 643,766 | 168,478 | 2,286,978 | 572,861 | 1,038,084 | 29,793 | 1,640,739 | 2,909 |
| NATURAL GAS PRODUCTION & GATHERING PLANT | | | | | | | | | | |
| 325-LAND AND LAND RIGHTS | \$1,113 | \$1,132 | \$736 | \$225 | \$2,093 | \$943 | \$1,825 | \$83 | \$2,851 | \$5 |
| 330-PRODUCING GAS WELLS-WELL CONSTRUCT | 275 | 280 | 182 | 56 | 517 | 233 | 451 | 21 | 705 | 1 |
| 331-PRODUCING GAS WELLS-WELL EQUIPMENT | 376 | 382 | 249 | 76 | 707 | 319 | 617 | 28 | 963 | 2 |
| 332-FIELD LINES | 6,344 | 6,455 | 4,194 | 1,284 | 11,934 | 5,377 | 10,406 | 473 | 16,256 | 26 |
| 335-DRILLING AND CLEANING EQUIPMENT | 322 | 328 | 213 | 65 | 606 | 273 | 528 | 24 | 825 | 1 |
| TOTAL NATURAL GAS PROD. PLANT RESERVE | 8,430 | 8,578 | 5,573 | 1,707 | 15,858 | 7,145 | 13,827 | 629 | 21,601 | 35 |
| TOTAL PRODUCTION PLANT RESERVE | 8,430 | 8,578 | 5,573 | 1,707 | 15,858 | 7,145 | 13,827 | 629 | 21,601 | 35 |
| DEVELOPMENT OF RATE BASE-5 | | | | | | | | | | |
| DISTRIBUTION PLANT RESERVE | | | | | | | | | | |
| 374-LAND AND LAND RIGHTS | \$79,176 | \$80,567 | \$52,345 | \$16,031 | \$148,942 | \$67,111 | \$129,874 | \$5,904 | \$202,889 | \$328 |
| 375-STRUCTURES & IMPROVEMENTS | 24,987 | 25,426 | 16,519 | 5,059 | 47,004 | 21,180 | 40,987 | 1,863 | 64,030 | 104 |
| 376-MAINS | 11,015,423 | 11,208,879 | 7,282,473 | 2,230,279 | 20,721,631 | 9,336,898 | 18,068,690 | 204,307 | 27,609,894 | 45,701 |
| 378-M&R STATION EQUIP - GEN | 429,269 | 436,808 | 283,797 | 86,914 | 807,518 | 363,857 | 704,134 | 32,012 | 1,100,003 | 1,781 |
| 380-SERVICES | 10,000,878 | 10,281,148 | 1,916,544 | 311,492 | 12,509,185 | 195,909 | 270,517 | 3,771 | 470,197 | 0 |
| 381-METERS | 803,962 | 826,493 | 329,113 | 89,517 | 1,245,123 | 116,161 | 123,053 | 7,255 | 246,468 | 1,120 |
| 382-METER INSTALLATIONS | 1,197,250 | 1,230,802 | 490,110 | 133,308 | 1,854,221 | 172,986 | 183,248 | 10,803 | 367,037 | 1,668 |
| 383-HOUSE REGULATORS | 173,185 | 178,038 | 70,896 | 0 | 248,934 | 25,023 | 0 | 0 | 25,023 | 0 |
| 384-HOUSE REGULATOR INSTALLATIONS | 239,680 | 246,397 | 98,116 | 0 | 344,514 | 34,630 | 0 | 0 | 34,630 | 0 |
| 387-OTHER EQUIPMENT | 49,164 | 50,028 | 32,503 | 9,954 | 92,486 | 41,673 | 80,645 | 3,666 | 125,984 | 204 |
| TOTAL DISTRIBUTION PLANT RESERVE | 24,012,975 | 24,564,586 | 10,572,416 | 2,882,555 | 38,019,557 | 10,375,428 | 19,601,146 | 269,582 | 30,246,155 | 50,906 |
| GENERAL PLANT RESERVE | | | | | | | | | | |
| 389-LAND AND LAND RIGHTS | (1) | (1) | (0) | (0) | (1) | (0) | (0) | (0) | (1) | (0) |
| 390-STRUCTURES & IMPROV | 430,299 | 440,458 | 192,273 | 50,319 | 683,051 | 171,095 | 310,041 | 8,899 | 490,035 | 869 |
| 391-OFFICE FURNITURE & EQUIP | 512,666 | 524,769 | 229,078 | 59,951 | 813,798 | 203,846 | 369,389 | 10,602 | 583,836 | 1,035 |
| 392-TRANSPORTATION EQUIP | 463,796 | 474,746 | 207,241 | 54,236 | 736,223 | 184,414 | 334,177 | 9,591 | 528,182 | 936 |
| 393-STORES EQUIP | 13,209 | 13,513 | 5,861 | 1,584 | 20,958 | 5,733 | 10,783 | 158 | 16,674 | 28 |
| 394-TOOLS, SHOP, AND GARAGE EQUIP | 321,218 | 328,868 | 140,703 | 36,923 | 506,493 | 124,323 | 225,187 | 6,309 | 355,820 | 639 |
| 395-LABORATORY EQUIP | 46,802 | 47,916 | 20,501 | 5,380 | 73,796 | 18,114 | 32,810 | 919 | 51,843 | 93 |
| 396-POWER OPERATED EQUIP | 77,694 | 79,544 | 34,032 | 8,931 | 122,506 | 30,070 | 54,466 | 1,526 | 86,063 | 154 |
| 397-COMMUNICATION EQUIP | 189,895 | 194,378 | 84,852 | 22,206 | 301,436 | 75,506 | 136,824 | 3,927 | 216,257 | 383 |
| 398-MISCELLANEOUS EQUIP | 39,206 | 40,132 | 17,519 | 4,585 | 62,236 | 15,589 | 28,249 | 811 | 44,649 | 79 |
| 399-OTHER TANGIBLE PROPERTY | (5,811) | (5,948) | (2,596) | (679) | (9,224) | (2,310) | (4,187) | (120) | (6,617) | (12) |
| TOTAL GENERAL PLANT RESERVE | 2,088,974 | 2,138,376 | 929,463 | 243,435 | 3,311,273 | 826,380 | 1,497,739 | 42,621 | 2,366,740 | 4,205 |
| TOTAL ACCUMULATED DEPRECIATION | 27,551,099 | 28,186,274 | 12,151,217 | 3,296,174 | 43,633,665 | 11,781,814 | 22,150,797 | 342,625 | 34,275,236 | 58,055 |
| NET GAS DISTRIBUTION PLANT IN SERVICE | 41,272,368 | 42,220,508 | 18,392,129 | 4,945,979 | 65,558,615 | 17,956,439 | 33,686,736 | 508,958 | 52,152,134 | 87,779 |

| SUMMARY OF RESULTS | TOTAL RESIDENTIAL HEATING - SC5 (12) | TOTAL RESIDENTIAL SC5 (13) | TOTAL COMMERCIAL SC5 (14) | TOTAL INDUST/MUNI SC5 (15) | TOTAL TRANSPORT SC5 (16) | TOTAL COMMERCIAL SC3 (17) | TOTAL INDUST/MUNI SC3 (18) | TOTAL HIGH PRESSURE SC3 (19) | TOTAL TRANSPORT SC3 (20) | TOTAL NON RES DG SC7 (21) |
|---|---|-------------------------------------|------------------------------------|-------------------------------------|-----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|-----------------------------------|------------------------------------|
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| NET GAS GENERAL PLANT IN SERVICE | 2,473,885 | 2,532,382 | 1,101,312 | 288,389 | 3,922,083 | 978,984 | 1,774,065 | 50,621 | 2,803,669 | 4,981 |
| NET TOTAL GAS PLANT IN SERVICE | \$45,219,098 | \$46,260,437 | \$20,150,746 | \$5,406,815 | \$71,817,998 | \$19,524,807 | \$36,532,412 | \$588,822 | \$56,646,041 | \$95,743 |
| DEVELOPMENT OF RATE BASE CONT-6 | | | | | | | | | | |
| ADD: | | | | | | | | | | |
| INVESTMENT ADDITIONS | | | | | | | | | | |
| WORKING CAPITAL REQUIREMENTS | | | | | | | | | | |
| UNDERGROUND GAS STORAGE-RELIABILITY | 2,371,738 | 2,413,391 | 1,567,994 | 480,203 | 4,461,587 | 0 | 0 | 0 | 0 | 0 |
| UNDERGROUND GAS STORAGE (MFC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MATERIALS & SUPPLIES | 251,899 | 257,685 | 111,763 | 30,208 | 399,656 | 109,327 | 205,628 | 3,006 | 317,960 | 535 |
| PREPAYMENTS | 904,197 | 925,028 | 401,364 | 108,138 | 1,434,530 | 388,996 | 729,161 | 11,574 | 1,129,731 | 1,911 |
| O & M WORKING CAPITAL | 1,115,669 | 1,141,925 | 478,168 | 125,027 | 1,745,120 | 430,610 | 790,092 | 21,181 | 1,241,883 | 2,149 |
| O & M WORKING CAPITAL-GAS (MFC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER W C - COMMODITY HEDGE MARGIN ACCT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL WORKING CAPITAL | 4,643,502 | 4,738,029 | 2,559,288 | 743,576 | 8,040,893 | 928,933 | 1,724,880 | 35,760 | 2,689,574 | 4,596 |
| TOTAL INVESTMENT ADDITIONS | 4,643,502 | 4,738,029 | 2,559,288 | 743,576 | 8,040,893 | 928,933 | 1,724,880 | 35,760 | 2,689,574 | 4,596 |
| DEDUCT: | | | | | | | | | | |
| INVESTMENT DEDUCTIONS | | | | | | | | | | |
| ACCUM DEFER DEBITS & CREDITS | | | | | | | | | | |
| PLANT RELATED | (71,131) | (72,770) | (31,574) | (8,507) | (112,852) | (30,602) | (57,362) | (910) | (88,874) | (150) |
| DISTRIBUTION PLANT RELATED | 47,378 | 48,467 | 21,020 | 5,681 | 75,168 | 20,561 | 38,672 | 565 | 59,798 | 101 |
| ENERGY RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE RELATED | 72,506 | 74,165 | 27,663 | 5,736 | 107,564 | 22,003 | 35,494 | 1,248 | 58,745 | 84 |
| LABOR RELATED | 615,475 | 630,006 | 275,017 | 71,974 | 976,996 | 244,724 | 443,465 | 12,728 | 700,918 | 1,243 |
| TOTAL ACCUM DEFER DEBITS & CREDITS | 664,228 | 679,868 | 292,125 | 74,884 | 1,046,877 | 256,687 | 460,269 | 13,630 | 730,587 | 1,277 |
| ACCUMULATED DEFERRED INCOME TAX | | | | | | | | | | |
| PLANT RELATED | 6,429,728 | 6,577,859 | 2,854,092 | 768,967 | 10,200,917 | 2,766,147 | 5,185,049 | 82,299 | 8,033,496 | 13,589 |
| DISTRIBUTION PLANT RELATED | (227,718) | (232,949) | (101,029) | (27,306) | (361,285) | (98,823) | (185,870) | (2,716) | (287,408) | (484) |
| ENERGY RELATED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE RELATED | (52,620) | (53,825) | (20,076) | (4,163) | (78,063) | (15,969) | (25,759) | (906) | (42,634) | (61) |
| LABOR RELATED | (290,814) | (297,680) | (129,946) | (34,008) | (461,633) | (115,633) | (209,539) | (6,014) | (331,186) | (587) |
| SOFTWARE DEVELOPMENT | 12,857 | 13,218 | 1,932 | 236 | 15,385 | 92 | 87 | 1 | 180 | 1 |
| BAD DEBTS | (105,754) | (108,127) | (13,963) | (2,895) | (124,986) | (11,106) | (17,915) | (630) | (29,651) | (42) |
| GAS DEMAND CHARGES | (347,468) | (353,571) | (229,717) | (70,351) | (653,639) | (294,521) | (569,955) | (25,912) | (890,388) | (1,442) |
| TOTAL ACCUM DEFER INCOME TAX | 5,418,211 | 5,544,926 | 2,361,292 | 630,479 | 8,536,697 | 2,230,187 | 4,176,098 | 46,123 | 6,452,408 | 10,974 |
| ACCUMULATED DEFERRED ITC | 177,445 | 181,533 | 78,766 | 21,222 | 281,521 | 76,339 | 143,095 | 2,271 | 221,705 | 375 |
| TOTAL INVESTMENT DEDUCTIONS | 6,259,884 | 6,406,327 | 2,732,183 | 726,585 | 9,865,094 | 2,563,214 | 4,779,462 | 62,025 | 7,404,700 | 12,626 |
| TOTAL RATE BASE | \$43,602,716 | \$44,592,139 | \$19,977,851 | \$5,423,806 | \$69,993,797 | \$17,890,526 | \$33,477,831 | \$562,557 | \$51,930,914 | \$87,713 |
| OPERATING REVENUES-7 | | | | | | | | | | |
| GAS OPERATING REVENUES | | | | | | | | | | |

| SUMMARY OF RESULTS | TOTAL RESIDENTIAL HEATING - SC5 | TOTAL RESIDENTIAL SC5 | TOTAL COMMERCIAL SC5 | TOTAL INDUST/MUNI SC5 | TOTAL TRANSPORT SC5 | TOTAL COMMERCIAL SC3 | TOTAL INDUST/MUNI SC3 | TOTAL HIGH PRESSURE SC3 | TOTAL TRANSPORT SC3 | TOTAL NON RES DG SC7 |
|---|---------------------------------------|-----------------------------|----------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|----------------------------|
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| SALES OF GAS REVENUES | | | | | | | | | | |
| DELIVERY REVENUE | 14,323,277 | 14,651,014 | 5,464,706 | 1,133,117 | 21,248,838 | 4,346,681 | 7,011,657 | 246,500 | 11,604,838 | 16,567 |
| COMMODITY REVENUE | 536,161 | 546,617 | 418,800 | 108,401 | 1,073,818 | 175,314 | 466,991 | 9,942 | 652,246 | 6,627 |
| COMMODITY REVENUE-RELIABILITY | 11,691 | 11,919 | 9,132 | 2,364 | 23,416 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES OF GAS REVENUES | \$14,871,129 | \$15,209,551 | \$5,892,639 | \$1,243,882 | \$22,346,072 | \$4,521,994 | \$7,478,648 | \$256,442 | \$12,257,084 | \$23,193 |
| INTERDEPARTMENTAL SALES - BASE REV | | | | | | | | | | |
| | 349 | 355 | 231 | 71 | 656 | 296 | 572 | 26 | 894 | 1 |
| OTHER OPERATING REVENUES | | | | | | | | | | |
| 487-LATE PAYMENT CHARGES | 130,166 | 133,086 | 17,187 | 3,564 | 153,837 | 13,670 | 22,051 | 775 | 36,496 | 52 |
| 488-MISCELLANEOUS SERVICE REVENUES | 21,612 | 22,107 | 8,246 | 1,710 | 32,062 | 6,559 | 10,580 | 372 | 17,510 | 25 |
| 489-GATHERING FACILITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 493-RENT FROM GAS PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495-OTHER GAS REVENUES | 662,412 | 678,035 | 293,150 | 76,957 | 1,048,142 | 265,096 | 488,336 | 12,892 | 766,324 | 1,325 |
| TOTAL OTHER OPERATING REVENUE | 814,189 | 833,229 | 318,582 | 82,230 | 1,234,041 | 285,324 | 520,966 | 14,039 | 820,330 | 1,402 |
| TOTAL OPERATING REVENUES | 15,685,667 | 16,043,134 | 6,211,451 | 1,326,183 | 23,580,768 | 4,807,614 | 8,000,187 | 270,507 | 13,078,308 | 24,597 |
| OPERATION & MAINTENANCE EXP-8 | | | | | | | | | | |
| PRODUCTION EXPENSE | | | | | | | | | | |
| PURCHASED GAS EXPENSES | | | | | | | | | | |
| 804-NATURAL GAS CITY GATE PURCHASES | \$489,177 | \$498,716 | \$382,100 | \$98,902 | \$979,718 | \$159,951 | \$426,068 | \$9,071 | \$595,089 | \$6,046 |
| 804-NATURAL GAS CITY GATE PURCH-RELIABILITY | 11,691 | 11,919 | 9,132 | 2,364 | 23,416 | 0 | 0 | 0 | 0 | 0 |
| 808.1-GAS WITHDRAWN FROM STORAGE-DEBIT | 116,380 | 118,650 | 90,906 | 23,530 | 233,085 | 38,054 | 101,366 | 2,158 | 141,578 | 1,438 |
| 808.2-GAS DELIVERED TO STORAGE-CREDIT | (77,928) | (79,447) | (60,870) | (15,755) | (156,073) | (25,481) | (67,874) | (1,445) | (94,800) | (963) |
| 805.1-PURCHASED GAS COST ADJUSTMENTS | 10,004 | 10,199 | 7,814 | 2,023 | 20,036 | 3,271 | 8,713 | 186 | 12,170 | 124 |
| 812-GAS USED FOR OTH UTILTY OPER (CREDIT) | (1,551) | (1,581) | (1,211) | (313) | (3,105) | (507) | (1,351) | (29) | (1,886) | (19) |
| TOTAL PURCHASED GAS EXPENSE | 547,774 | 558,456 | 427,871 | 110,749 | 1,097,076 | 175,288 | 466,922 | 9,941 | 652,150 | 6,626 |
| OTHER GAS SUPPLY EXPENSE | | | | | | | | | | |
| 807.5-OTH PURCHASED GAS EXP | 13 | 13 | 10 | 3 | 26 | 4 | 12 | 0 | 16 | 0 |
| 813-OTHER GAS SUPPLY EXPENSES-OTHER | 64,585 | 65,719 | 42,698 | 13,076 | 121,494 | 54,744 | 105,939 | 4,816 | 165,499 | 268 |
| 813-OTHER GAS SUPPLY EXPENSES-MFC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER GAS SUPPLY EXPENSE | 64,598 | 65,733 | 42,709 | 13,079 | 121,520 | 54,748 | 105,951 | 4,817 | 165,515 | 268 |
| TOTAL PRODUCTION EXPENSE | 612,372 | 624,189 | 470,580 | 123,828 | 1,218,597 | 230,036 | 572,873 | 14,757 | 817,666 | 6,894 |
| TRANSMISSION EXPENSE | | | | | | | | | | |
| 856-MAINS EXPENSES | \$2,022 | \$2,057 | \$1,336 | \$409 | \$3,803 | \$1,714 | \$3,316 | \$151 | \$5,180 | \$8 |
| DISTRIBUTION EXPENSES | | | | | | | | | | |
| OPERATION EXPENSE | | | | | | | | | | |
| 870-OPER SUPERVISION & ENGINEER | 189,374 | 193,709 | 93,039 | 25,256 | 312,004 | 88,187 | 160,722 | 5,116 | 254,024 | 452 |
| 871-LOAD DISPATCHING | 122,467 | 124,618 | 80,965 | 24,796 | 230,379 | 103,806 | 200,884 | 9,133 | 313,823 | 508 |
| 874-MAINS AND SERVICES EXP | 305,502 | 312,379 | 134,129 | 37,097 | 483,605 | 139,293 | 267,989 | 3,041 | 410,322 | 668 |
| 875-M & R STATION EXP-GENERAL | 89,685 | 91,260 | 59,292 | 18,158 | 168,710 | 76,018 | 147,110 | 6,688 | 229,817 | 372 |
| 877-M & R STATION EXP-CITY | 6,018 | 6,124 | 3,979 | 1,218 | 11,321 | 5,101 | 9,872 | 449 | 15,422 | 25 |
| 878-METER & HOUSE REGUL EXP | 249,829 | 256,830 | 102,271 | 22,029 | 381,130 | 36,097 | 30,281 | 1,785 | 68,163 | 276 |
| 879-CUSTOMER INSTALLATIONS EXP | 11,759 | 12,024 | 5,163 | 1,428 | 18,615 | 5,362 | 10,315 | 117 | 15,794 | 26 |
| 880-OTHER EXPENSES | 546,869 | 559,387 | 268,677 | 72,933 | 900,997 | 254,664 | 464,129 | 14,773 | 733,565 | 1,305 |
| 881-RENTS | 2,374 | 2,429 | 1,166 | 317 | 3,912 | 1,106 | 2,015 | 64 | 3,185 | 6 |
| TOTAL OPERATION EXPENSE | 1,523,877 | 1,558,759 | 748,681 | 203,233 | 2,510,673 | 709,633 | 1,293,317 | 41,165 | 2,044,115 | 3,638 |

| SUMMARY OF RESULTS | TOTAL RESIDENTIAL HEATING - SC5 | TOTAL RESIDENTIAL SC5 | TOTAL COMMERCIAL SC5 | TOTAL INDUST/MUNI SC5 | TOTAL TRANSPORT SC5 | TOTAL COMMERCIAL SC3 | TOTAL INDUST/MUNI SC3 | TOTAL HIGH PRESSURE SC3 | TOTAL TRANSPORT SC3 | TOTAL NON RES DG SC7 |
|--|---------------------------------|-----------------------|----------------------|-----------------------|---------------------|----------------------|-----------------------|-------------------------|---------------------|----------------------|
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| NON-RESIDENTIAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL CUSTOMER SERVICE EXPENSE | 9,432 | 9,647 | 5,632 | 1,191 | 16,470 | 4,312 | 7,136 | 245 | 11,693 | 22 |
| OPERATION & MAINT EXP CONT-10 | | | | | | | | | | |
| SALES EXPENSE | | | | | | | | | | |
| 912-DEMONSTRATING & SELLING EXP | | | | | | | | | | |
| RESIDENTIAL | 3,995 | 4,088 | 0 | 0 | 4,088 | 0 | 0 | 0 | 0 | 0 |
| NON-RESIDENTIAL | 0 | 0 | 71,287 | 18,511 | 89,798 | 62,849 | 114,186 | 2,757 | 179,792 | 306 |
| TOTAL ACCOUNT 912 | 3,995 | 4,088 | 71,287 | 18,511 | 93,886 | 62,849 | 114,186 | 2,757 | 179,792 | 306 |
| 913-ADVERTISING EXP | | | | | | | | | | |
| RESIDENTIAL | (73) | (75) | 0 | 0 | (75) | 0 | 0 | 0 | 0 | 0 |
| NON-RESIDENTIAL | 0 | 0 | (36) | (9) | (46) | (32) | (58) | (1) | (91) | (0) |
| TOTAL ACCOUNT 913 | (73) | (75) | (36) | (9) | (120) | (32) | (58) | (1) | (91) | (0) |
| 916-MISCELLANEOUS SALES EXP | | | | | | | | | | |
| RESIDENTIAL | 18 | 18 | 0 | 0 | 18 | 0 | 0 | 0 | 0 | 0 |
| NON-RESIDENTIAL | 0 | 0 | 236 | 61 | 298 | 208 | 378 | 9 | 596 | 1 |
| TOTAL ACCOUNT 916 | 18 | 18 | 236 | 61 | 316 | 208 | 378 | 9 | 596 | 1 |
| 917-EEPS | 22,358 | 22,785 | 0 | 0 | 22,785 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES EXPENSE | 26,297 | 26,816 | 71,487 | 18,563 | 116,865 | 63,025 | 114,506 | 2,765 | 180,296 | 307 |
| ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | | | |
| 920-ADMIN & GENERAL SALERIES | 216,436 | 221,547 | 96,699 | 25,304 | 343,550 | 86,016 | 155,850 | 4,477 | 246,343 | 437 |
| 921-OFFICE SUPPLIES & EXPENSES | 85,760 | 87,785 | 38,316 | 10,026 | 136,127 | 34,083 | 61,754 | 1,774 | 97,610 | 173 |
| 922-ADMIN EXPENSES TRANSFERRED-CREDIT | (137,469) | (140,715) | (61,418) | (16,072) | (218,205) | (54,633) | (98,988) | (2,843) | (156,464) | (277) |
| 923-OUTSIDE SERVICES EMPLOYED - USS | 132,021 | 135,139 | 58,984 | 15,435 | 209,557 | 52,468 | 95,065 | 2,731 | 150,264 | 266 |
| 923-OUTSIDE SERVICES EMPLOYED - IT | 300,661 | 307,608 | 132,235 | 34,338 | 474,180 | 116,583 | 211,811 | 5,114 | 333,508 | 569 |
| 923-OUTSIDE SERVICES EMPLOYED - OTHER | 95,950 | 98,167 | 42,200 | 10,958 | 151,326 | 37,205 | 67,595 | 1,632 | 106,433 | 181 |
| 924-PROPERTY INSURANCE | 7,640 | 7,816 | 3,390 | 916 | 12,122 | 3,316 | 6,236 | 91 | 9,643 | 16 |
| 925-INJURIES AND DAMAGES | | | | | | | | | | |
| 925-INJURIES AND DAMAGES | 95,366 | 97,618 | 42,607 | 11,149 | 151,374 | 37,900 | 68,670 | 1,972 | 108,543 | 192 |
| 926-EMPLOYEES PENSIONS & BENEFIT | | | | | | | | | | |
| 926-EMPLOYEES PENSIONS & BENEFIT | (276,724) | (283,258) | (123,634) | (32,352) | (439,244) | (109,976) | (199,262) | (5,724) | (314,961) | (559) |
| 928A-REGULATORY COMM EXP - REG ASSESS | 96,047 | 98,254 | 42,612 | 11,517 | 152,383 | 41,682 | 78,397 | 1,145 | 121,224 | 204 |
| 928B-REGULATORY COMM EXP - OTHER | | | | | | | | | | |
| 928B-REGULATORY COMM EXP - OTHER | 9,357 | 9,573 | 4,115 | 1,069 | 14,756 | 3,628 | 6,592 | 159 | 10,379 | 18 |
| 930.1-GENERAL ADVERTISING | 20,276 | 20,744 | 8,918 | 2,316 | 31,978 | 7,862 | 14,284 | 345 | 22,491 | 38 |
| 930.2-MISCELLANEOUS GENERAL EXP | 400,862 | 410,329 | 179,096 | 46,865 | 636,290 | 159,311 | 288,651 | 8,291 | 456,253 | 809 |
| 931-RENTS | 137,572 | 140,741 | 61,067 | 16,453 | 218,261 | 59,185 | 110,940 | 1,761 | 171,886 | 291 |
| 932-MAINT. OF GENERAL PLANT | 6,592 | 6,747 | 2,945 | 771 | 10,463 | 2,620 | 4,747 | 136 | 7,503 | 13 |
| TOTAL ADMIN & GENERAL EXP | 1,190,347 | 1,218,094 | 528,132 | 138,693 | 1,884,918 | 477,249 | 872,342 | 21,062 | 1,370,654 | 2,372 |
| TOTAL O&M EXP EXCL PURCHASED GAS | 4,695,210 | 4,805,181 | 1,870,172 | 485,572 | 7,160,925 | 1,677,512 | 3,066,769 | 82,893 | 4,827,174 | 8,314 |
| TOTAL OPERATION & MAINT EXP | 5,242,984 | 5,363,637 | 2,298,043 | 596,322 | 8,258,002 | 1,852,800 | 3,533,691 | 92,834 | 5,479,324 | 14,940 |
| OTHER EXPENSES-11 | | | | | | | | | | |
| DEPRECIATION AND AMORTIZATION EXPENSE | | | | | | | | | | |
| INTANGIBLE PLANT | \$235,576 | \$241,138 | \$105,264 | \$27,548 | \$373,951 | \$93,670 | \$169,740 | \$4,872 | \$268,281 | \$476 |
| DISTRIBUTION PLANT EXPENSE | | | | | | | | | | |
| 374-LAND AND LAND RIGHTS | 8,760 | 8,914 | 5,792 | 1,774 | 16,479 | 7,425 | 14,370 | 653 | 22,448 | 36 |
| 375-STRUCTURES & IMPROVEMENTS | 983 | 1,000 | 650 | 199 | 1,849 | 833 | 1,612 | 73 | 2,519 | 4 |

| SUMMARY OF RESULTS | TOTAL RESIDENTIAL HEATING - SC5 | TOTAL RESIDENTIAL SC5 | TOTAL COMMERCIAL SC5 | TOTAL INDUST/MUNI SC5 | TOTAL TRANSPORT SC5 | TOTAL COMMERCIAL SC3 | TOTAL INDUST/MUNI SC3 | TOTAL HIGH PRESSURE SC3 | TOTAL TRANSPORT SC3 | TOTAL NON RES DG SC7 |
|---|---------------------------------------|-----------------------------|----------------------------|-----------------------------|---------------------------|----------------------------|-----------------------------|-------------------------------|---------------------------|----------------------------|
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| DEVELOPMENT OF RATE BASE-2 | | | | | | | | | | |
| 376-MAINS | 601,115 | 611,672 | 397,407 | 121,707 | 1,130,786 | 509,517 | 986,014 | 11,149 | 1,506,680 | 2,494 |
| 378-M&R STATION EQUIP - GEN | 37,854 | 38,519 | 25,026 | 7,664 | 71,208 | 32,086 | 62,092 | 2,823 | 97,000 | 157 |
| 380-SERVICES | 683,814 | 702,978 | 131,044 | 21,298 | 855,321 | 13,395 | 18,497 | 258 | 32,150 | 0 |
| 381-METERS | 71,044 | 73,035 | 29,083 | 7,910 | 110,029 | 10,265 | 10,874 | 641 | 21,780 | 99 |
| 382-METER INSTALLATIONS | 108,941 | 111,994 | 44,597 | 12,130 | 168,721 | 15,741 | 16,674 | 983 | 33,398 | 152 |
| 383-HOUSE REGULATORS | 36,582 | 37,607 | 14,975 | 0 | 52,583 | 5,286 | 0 | 0 | 5,286 | 0 |
| 384-HOUSE REGULATOR INSTALLATIONS | 36,454 | 37,475 | 14,923 | 0 | 52,398 | 5,267 | 0 | 0 | 5,267 | 0 |
| 387-OTHER EQUIPMENT | \$4,533 | \$4,613 | \$2,997 | \$918 | \$8,527 | \$3,842 | \$7,435 | \$338 | \$11,616 | \$19 |
| TOTAL DISTRIBUTION EXPENSE | \$1,590,080 | \$1,627,807 | \$666,493 | \$173,601 | \$2,467,901 | \$603,657 | \$1,117,568 | \$16,919 | \$1,738,143 | \$2,961 |
| GENERAL PLANT | 170,929 | 174,971 | 76,075 | 19,923 | 270,968 | 67,631 | 122,565 | 3,493 | 193,688 | 344 |
| TOTAL DEPRECIATION EXPENSE | 1,996,586 | 2,043,916 | 847,832 | 221,072 | 3,112,820 | 764,958 | 1,409,872 | 25,283 | 2,200,113 | 3,781 |
| TAXES OTHER THAN INCOME | | | | | | | | | | |
| PROPERTY | 2,179,025 | 2,229,226 | 967,247 | 260,602 | 3,457,075 | 937,443 | 1,757,205 | 27,891 | 2,722,539 | 4,605 |
| PAYROLL | 137,369 | 140,612 | 61,382 | 16,064 | 218,058 | 54,621 | 98,978 | 2,841 | 156,439 | 277 |
| SALES & USE | 45,781 | 46,836 | 20,322 | 5,475 | 72,633 | 19,696 | 36,919 | 586 | 57,200 | 97 |
| GROSS RECEIPTS TAX (GRT) | 0 | 7,274 | (283) | (128) | 6,864 | 0 | 0 | 0 | 0 | 0 |
| PROPERTY TAX DEFERRAL | (\$419,547) | (\$429,213) | (\$186,233) | (\$50,176) | (\$665,622) | (\$180,494) | (\$338,331) | (\$5,370) | (\$524,195) | (\$887) |
| TOTAL TAXES OTHER THAN INCOME | 1,942,628 | 1,994,736 | 862,435 | 231,837 | 3,089,007 | 831,265 | 1,554,771 | 25,948 | 2,411,984 | 4,093 |
| REGULATORY DEBITS & CREDITS | 62,772 | 64,254 | 28,049 | 7,341 | 99,644 | 24,959 | 45,229 | 1,298 | 71,487 | 127 |
| TOTAL OPERATING EXPENSES | 9,244,970 | 9,466,543 | 4,036,359 | 1,056,571 | 14,559,473 | 3,473,981 | 6,543,563 | 145,363 | 10,162,908 | 22,940 |
| NET OPERATING INCOME BEFORE INC TAXES | 6,440,697 | 6,576,591 | 2,175,093 | 269,612 | 9,021,295 | 1,333,633 | 1,456,623 | 125,144 | 2,915,400 | 1,657 |
| TOTAL INCOME TAX EXPENSE | \$1,855,339 | \$1,893,376 | \$542,705 | \$20,212 | \$2,456,293 | \$242,686 | \$42,548 | \$40,594 | \$325,828 | (\$744) |
| NET OPERATING INCOME AFTER INC TAXES | \$ 4,585,358 | \$ 4,683,215 | \$ 1,632,388 | \$ 249,400 | \$ 6,565,002 | \$ 1,090,947 | \$ 1,414,076 | \$ 84,550 | \$ 2,589,572 | \$ 2,401 |
| DEVELOPMENT OF INCOME TAXES - 12 | | | | | | | | | | |
| OPERATING REVENUES | | | | | | | | | | |
| OPERATING REVENUES | 15,685,667 | 16,043,134 | 6,211,451 | 1,326,183 | 23,580,768 | 4,807,614 | 8,000,187 | 270,507 | 13,078,308 | 24,597 |
| OPERATING EXPENSES | | | | | | | | | | |
| OPERATION & MAINTENANCE EXP | 5,242,984 | 5,363,637 | 2,298,043 | 596,322 | 8,258,002 | 1,852,800 | 3,533,691 | 92,834 | 5,479,324 | 14,940 |
| DEPRECIATION EXPENSE | 1,996,586 | 2,043,916 | 847,832 | 221,072 | 3,112,820 | 764,958 | 1,409,872 | 25,283 | 2,200,113 | 3,781 |
| TAXES OTHER THAN INCOME | 1,942,628 | 1,994,736 | 862,435 | 231,837 | 3,089,007 | 831,265 | 1,554,771 | 25,948 | 2,411,984 | 4,093 |
| REGULATORY DEBITS & CREDITS | 62,772 | 64,254 | 28,049 | 7,341 | 99,644 | 24,959 | 45,229 | 1,298 | 71,487 | 127 |
| INTEREST EXPENSE SUPPORTING RATE BASE | 1,530,260 | 1,564,984 | 701,133 | 190,351 | 2,456,469 | 627,877 | 1,174,922 | 19,743 | 1,822,542 | 3,078 |
| TOTAL OPERATING EXPENSES | 10,775,230 | 11,031,528 | 4,737,492 | 1,246,922 | 17,015,941 | 4,101,859 | 7,718,485 | 165,106 | 11,985,450 | 26,018 |
| OPERATING INC BEFORE TAXES | 4,910,437 | 5,011,607 | 1,473,959 | 79,261 | 6,564,827 | 705,756 | 281,701 | 105,401 | 1,092,858 | (1,421) |
| LESS: | | | | | | | | | | |
| STATE TAX @ 7.10% | 348,641 | 355,824 | 104,651 | 5,628 | 466,103 | 50,109 | 20,001 | 7,483 | 77,593 | (101) |
| FEDERAL TAX BASIS | 4,561,796 | 4,655,782 | 1,369,308 | 73,633 | 6,098,724 | 655,647 | 261,701 | 97,917 | 1,015,265 | (1,320) |
| FEDERAL INCOME TAX @ 35.00% | \$1,596,629 | \$1,629,524 | \$479,258 | \$25,772 | \$2,134,553 | \$229,476 | \$91,595 | \$34,271 | \$355,343 | (\$462) |
| PLUS: | | | | | | | | | | |
| FLOW THROUGH IMPACTS | (\$89,931) | (\$91,972) | (\$41,204) | (\$11,187) | (\$144,363) | (\$36,899) | (\$69,048) | (\$1,160) | (\$107,108) | (\$181) |

Rochester Gas and Electric Corporation
 Electric Embedded Cost of Service Study
 Detail Listing of Accounts by Function

| SUMMARY OF RESULTS | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|---|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 1 DEVELOPMENT OF RATE BASE | | | | | | | |
| 2 ELECTRIC PLANT INCL NON INTEREST BEARING CWIP | 1,524,621,916 | 1,457,010,945 | 12,776,185 | 15,737,891 | 34,870,638 | 2,117,172 | 2,109,084 |
| 3 DEPRECIATION RESERVE | 561,735,000 | 528,304,255 | 6,020,091 | 8,095,956 | 17,320,176 | 997,455 | 997,067 |
| 4 NET PLANT IN SERVICE | 962,886,915 | 928,706,690 | 6,756,094 | 7,641,934 | 17,550,462 | 1,119,718 | 1,112,017 |
| 5 | | | | | | | |
| 6 ADDITIONS & DEDUCTIONS TO NET PLT | | | | | | | |
| 7 PLANT HELD FOR FUTURE USE | 1,831,000 | 1,765,943 | 12,893 | 14,508 | 33,397 | 2,137 | 2,122 |
| 8 FOSSIL FUELS | 1,068,000 | 1,068,000 | 0 | 0 | 0 | 0 | 0 |
| 9 MATERIAL AND SUPPLIES | 5,478,000 | 5,334,424 | 0 | 63,173 | 80,402 | 0 | 0 |
| 10 PREPAYMENTS | 21,309,000 | 18,408,094 | 0 | 0 | 2,228,333 | 360,528 | 312,044 |
| 11 O&M WORKING CAPITAL | 25,155,718 | 18,266,310 | 5,066,011 | 4,289 | 1,819,108 | 0 | 0 |
| 12 DEFERRED DEBITS AND CREDITS | 84,812,443 | 86,278,507 | (671,300) | 36,936 | (625,236) | (111,004) | (95,460) |
| 13 DEFERRED INCOME TAX | (170,952,680) | (168,651,769) | 1,186,521 | (1,006,228) | (2,224,481) | (127,673) | (129,049) |
| 14 DEFERRED INVESTMENT TAX CREDITS | (3,615,720) | (3,487,251) | (25,460) | (28,650) | (65,949) | (4,220) | (4,191) |
| 15 TOT ADDS & DEDUCTS TO NET PLT | (34,914,239) | (41,017,741) | 5,568,665 | (915,971) | 1,245,574 | 119,769 | 85,466 |
| 16 | | | | | | | |
| 17 TOTAL RATE BASE | 927,972,676 | 887,688,949 | 12,324,759 | 6,725,963 | 18,796,036 | 1,239,486 | 1,197,483 |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 DEVELOPMENT OF RETURN | | | | | | | |
| 21 ELECTRIC SALES REVENUES | 358,216,665 | 317,147,812 | 19,949,876 | 1,428,816 | 12,974,022 | 3,546,084 | 3,170,056 |
| 22 STANDBY - SC14 REVENUES | 3,576,036 | 3,266,861 | 94,527 | 12,347 | 112,086 | 47,613 | 42,602 |
| 23 OTHER OPERATING REVENUES | 2,632,462 | 1,028,550 | 1,488,069 | (5,939) | 183,595 | (32,619) | (29,194) |
| 24 TOTAL OPERATING REVENUES | 364,425,163 | 321,443,222 | 21,532,472 | 1,435,223 | 13,269,703 | 3,561,077 | 3,183,464 |
| 25 | | | | | | | |
| 26 OPERATING EXPENSES | | | | | | | |
| 27 OPER & MAINT EXPENSE | 166,763,984 | 132,378,418 | 18,904,788 | 112,288 | 9,243,982 | 3,241,512 | 2,882,997 |
| 28 DEPRECIATION EXPENSE | 47,970,562 | 44,802,407 | 748,345 | 599,225 | 1,579,976 | 124,341 | 116,268 |
| 29 REGULATORY DEBITS & CREDITS | 861,791 | 831,171 | 6,068 | 6,829 | 15,719 | 1,006 | 999 |
| 30 TAXES OTHER THAN INCOME | 51,468,165 | 50,697,680 | 321,373 | 8,776 | 340,834 | 53,186 | 46,316 |
| 31 OTHER INCOME & DEDUCTIONS | 386,694 | 369,908 | 5,136 | 2,803 | 7,832 | 517 | 499 |
| 32 TAX EXPENSE | 23,455,299 | 22,278,379 | 414,048 | 170,969 | 521,497 | 35,682 | 34,723 |
| 33 TOTAL OPERATING EXPENSES | 290,906,496 | 251,357,963 | 20,399,758 | 900,889 | 11,709,841 | 3,456,243 | 3,081,801 |
| 34 | | | | | | | |
| 35 OPERATING INCOME | 73,518,667 | 70,085,260 | 1,132,714 | 534,334 | 1,559,862 | 104,834 | 101,663 |
| 36 | | | | | | | |
| 38 RATE OF RETURN | 7.92% | 7.90% | 9.19% | 7.94% | 8.30% | 8.46% | 8.49% |
| 39 CLAIMED RATE OF RETURN | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% |
| 40 RETURN REQ FOR CLAIMED ROR | 87,971,810 | 84,152,912 | 1,168,387 | 637,621 | 1,781,864 | 117,503 | 113,521 |
| 41 SALES REVENUE REQ CLAIMED ROR | 382,151,653 | 340,444,413 | 20,008,951 | 1,599,863 | 13,341,667 | 3,567,064 | 3,189,694 |

| SUMMARY OF RESULTS | TOTAL COMPANY | MERCHANT FUNCTION | SUPPLY COMMODITY | DIST & TRAN | BIPP |
|--|------------------|----------------------|---------------------|---------------|-------------|
| 1 DEVELOPMENT OF RATE BASE | | | | | |
| 2 | | | | | |
| 3 GAS UTILITY PLANT IN SERVICE | \$678,769,194 | \$8,720,816 | \$2 | \$668,662,311 | \$1,386,065 |
| 4 PLUS: NON INTEREST BEARING CWIP | 1,171,464 | 0 | 0 | 1,171,464 | 0 |
| 5 LESS: ACCUM. DEPRECIATION | 258,124,946 | 4,170,180 | 1 | 253,289,876 | 664,889 |
| 6 NET GAS PLANT IN SERVICE | 421,815,712 | 4,550,637 | 1 | 416,543,899 | 721,175 |
| 7 | | | | | |
| 8 INVESTMENT ADDITIONS: | | | | | |
| 9 WORKING CAPITAL REQUIREMENTS | 80,774,790 | 39,946,586 | 1,810 | 40,308,313 | 518,081 |
| 10 | | | | | |
| 11 INVESTMENT DEDUCTIONS: | | | | | |
| 12 ACCUMULATED DEFERRED DEBITS & CREDITS | 1,657,990 | 21,265 | 0 | 1,633,345 | 3,380 |
| 13 ACCUMULATED DEFERRED INCOME TAX | 3,663,666 | (2,409,525) | (180) | 5,949,395 | 123,976 |
| 14 ACCUMULATED DEFERRED ITC | 46,954,970 | (2,614,508) | 131 | 49,426,404 | 142,944 |
| 15 | | | | | |
| 16 RATE BASE | 450,313,876 | 49,499,991 | 1,860 | 399,843,068 | 968,957 |
| 17 | | | | | |
| 18 | | | | | |
| 19 DEVELOPMENT OF RETURN | | | | | |
| 20 SALES OF GAS DELIVERY REVENUE | 133,699,045 | 18,159,039 | (35,568) | 113,638,216 | 1,937,357 |
| 21 SALES OF GAS COMMODITY REVENUE | 283,443,080 | 0 | 277,408,311 | 6,034,769 | 0 |
| 22 INTERDEPARTMENTAL SALES - BASE REV | 3,798 | 0 | 0 | 3,798 | 0 |
| 23 OTHER OPERATING REVENUE | 9,958,646 | 2,514,735 | (52) | 7,088,230 | 355,733 |
| 24 TOTAL GAS OPERATING REV | 427,104,569 | 20,673,774 | 277,372,691 | 126,765,013 | 2,293,090 |
| 25 | | | | | |
| 26 LESS: | | | | | |
| 27 PURCHASE GAS COSTS | 283,402,382 | 0 | 277,367,614 | 6,034,769 | 0 |
| 28 O&M EXPENSE (EXCL GAS PURCH) | 57,097,232 | 13,957,522 | 6,840 | 41,177,325 | 1,955,545 |
| 29 DEPRECIATION EXPENSE | 18,598,303 | 504,752 | 0 | 18,017,018 | 76,533 |
| 30 TAXES OTHER THAN INCOME TAXES | 24,475,730 | 1,487,028 | (1,937) | 22,840,836 | 149,803 |
| 31 REGULATORY DEBITS & CREDITS | 667,363 | 85,249 | 0 | 570,332 | 11,782 |
| 32 TOTAL INCOME TAX EXPENSE | 9,790,868 | 1,047,531 | 39 | 8,719,380 | 23,918 |
| 33 TOTAL OPERATING EXPENSES | 394,031,878 | 17,082,082 | 277,372,557 | 97,359,658 | 2,217,581 |
| 34 | | | | | |
| 35 NET OPERATING INCOME/RETURN | \$33,072,690 | \$3,591,692 | \$135 | \$29,405,355 | \$75,509 |
| 36 | | | | | |
| 37 RATE OF RETURN | 7.34% | 7.26% | 7.24% | 7.35% | 7.79% |
| 38 RELATIVE RATE OF RETURN | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |
| 39 | | | | | |
| 40 CLAIMED RATE OF RETURN | 9.48% | 9.48% | 9.48% | 9.48% | 9.48% |
| 41 DELIVERY REVENUES REQUIRED AT CLAIMED RATE OF RE' | 149,625,293 | 19,982,186 | (35,499) | 127,714,175 | 1,964,431 |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|---------------------------------|------------------------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 1 | ELECTRIC PLANT IN SERVICE | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | INTANGIBLE PLANT | | | | | | | | |
| 4 | 301-ORGANIZATION | LABOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | 56,396,987 | 44,790,609 | 4,980,244 | 12,547 | 5,064,524 | 829,983 | 719,081 |
| 6 | TOTAL INTANGIBLE PLANT | | 56,396,987 | 44,790,609 | 4,980,244 | 12,547 | 5,064,524 | 829,983 | 719,081 |
| 7 | | | | | | | | | |
| 8 | PRODUCTION PLANT | | | | | | | | |
| 9 | STEAM PRODUCTION PLANT | | | | | | | | |
| 10 | 310-LAND & LAND RIGHTS | ENERGY | 497,363 | 497,363 | 0 | 0 | 0 | 0 | 0 |
| 11 | 311-STRUCTURES & IMPROV | ENERGY | 9,473,596 | 9,473,596 | 0 | 0 | 0 | 0 | 0 |
| 12 | 312-BOILER PLANT EQUIPMENT | ENERGY | 28,095,737 | 28,095,737 | 0 | 0 | 0 | 0 | 0 |
| 13 | 314-TURBOGENERATOR UNITS | ENERGY | 6,001,810 | 6,001,810 | 0 | 0 | 0 | 0 | 0 |
| 14 | 315-ACCESSORY ELECTRIC EQUIPMENT | ENERGY | 1,945,574 | 1,945,574 | 0 | 0 | 0 | 0 | 0 |
| 15 | 316-MISC POWER PLANT EQUIPMENT | ENERGY | 1,125,241 | 1,125,241 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL STEAM PLANT | | 47,139,320 | 47,139,320 | 0 | 0 | 0 | 0 | 0 |
| 17 | | | | | | | | | |
| 18 | HYDRO PRODUCTION PLANT | | | | | | | | |
| 19 | 330-LAND & LAND RIGHTS | ENERGY | 4,751,704 | 4,751,704 | 0 | 0 | 0 | 0 | 0 |
| 20 | 331-STRUCTURES & IMPROV | ENERGY | 10,915,196 | 10,915,196 | 0 | 0 | 0 | 0 | 0 |
| 21 | 332-DAMS & WATERWAYS | ENERGY | 20,304,935 | 20,304,935 | 0 | 0 | 0 | 0 | 0 |
| 22 | 333-WATERWHEELS & TURBINES | ENERGY | 7,045,442 | 7,045,442 | 0 | 0 | 0 | 0 | 0 |
| 23 | 334-ACCESSORY EQUIPMENT | ENERGY | 2,054,888 | 2,054,888 | 0 | 0 | 0 | 0 | 0 |
| 24 | 335-MISC POWER PLANT EQUIP | ENERGY | 480,899 | 480,899 | 0 | 0 | 0 | 0 | 0 |
| 25 | 336-ROADS RAILROADS & BRIDGES | ENERGY | 2,200,167 | 2,200,167 | 0 | 0 | 0 | 0 | 0 |
| 26 | TOTAL HYDRO PLANT | | 47,753,233 | 47,753,233 | 0 | 0 | 0 | 0 | 0 |
| 27 | | | | | | | | | |
| 28 | OTHER PRODUCTION PLANT | | | | | | | | |
| 29 | 340-LAND & LAND RIGHTS | D2CP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 341-STRUCTURES & IMPROV | D2CP | 98,485 | 98,485 | 0 | 0 | 0 | 0 | 0 |
| 31 | 342-FUEL HOLDERS | D2CP | 213,805 | 213,805 | 0 | 0 | 0 | 0 | 0 |
| 32 | 344-GENERATORS | D2CP | 20,803,272 | 20,803,272 | 0 | 0 | 0 | 0 | 0 |
| 33 | 345-ACCESSORY ELECTRIC EQUIP | D2CP | 444,234 | 444,234 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL OTHER PROD PLANT | | 21,559,796 | 21,559,796 | 0 | 0 | 0 | 0 | 0 |
| 35 | | | | | | | | | |
| 36 | TOTAL PRODUCTION PLANT | | 116,452,349 | 116,452,349 | 0 | 0 | 0 | 0 | 0 |
| 37 | | | | | | | | | |
| DEVELOPMENT OF RATE BASE CONT-3 | | | | | | | | | |
| 1 | TRANSMISSION PLANT | | | | | | | | |
| 2 | 350 LAND & LAND RIGHTS | DCPT12 | 9,828,699 | 9,828,699 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352-STRUCTURES & IMPROVMENTS | DCPT12 | 7,082,342 | 7,082,342 | 0 | 0 | 0 | 0 | 0 |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|--------------------|-----------------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 4 | 353-STATION EQUIPMENT | DCPT12 | 180,461,411 | 180,461,411 | 0 | 0 | 0 | 0 | 0 |
| 5 | 354-TOWERS & FIXTURES | DCPT12 | 6,524,089 | 6,524,089 | 0 | 0 | 0 | 0 | 0 |
| 6 | 355-POLES & FIXTURES | DCPT12 | 28,303,016 | 28,303,016 | 0 | 0 | 0 | 0 | 0 |
| 7 | 356-OVERHEAD COND & DEVICES | DCPT12 | 69,676,927 | 69,676,927 | 0 | 0 | 0 | 0 | 0 |
| 8 | 357-UNDERGROUND CONDUIT | DCPT12 | 19,007,440 | 19,007,440 | 0 | 0 | 0 | 0 | 0 |
| 9 | 358-UNDERGROUND COND & DEV | DCPT12 | 83,259,980 | 83,259,980 | 0 | 0 | 0 | 0 | 0 |
| 10 | | | | | | | | | |
| 11 | TOTAL TRANSMISSION PLANT | | 404,143,902 | 404,143,902 | 0 | 0 | 0 | 0 | 0 |

DEVELOPMENT OF RATE BASE CONT-4

| | | | | | | | | | |
|----|-------------------------------|----------|-------------|-------------|---|---|---|---|---|
| 1 | DISTRIBUTION PLANT | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 360-LAND & LAND RIGHTS | | | | | | | | |
| 4 | PRIMARY | DNCPPRI | 9,401,930 | 9,401,930 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL ACCOUNT 360 | | 9,401,930 | 9,401,930 | 0 | 0 | 0 | 0 | 0 |
| 6 | 361-STRUCTURES & IMPROVEMENTS | DNCPSTA | 8,282,424 | 8,282,424 | 0 | 0 | 0 | 0 | 0 |
| 7 | 362-STATION EQUIPMENT | DNCPPRI | 104,520,337 | 104,520,337 | 0 | 0 | 0 | 0 | 0 |
| 8 | 364-POLES, TOWERS & FIXTURES | | | | | | | | |
| 9 | PRIMARY | DNCPPRI | 94,824,225 | 94,824,225 | 0 | 0 | 0 | 0 | 0 |
| 10 | SECONDARY | DNCPSEC | 10,536,025 | 10,536,025 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ACCOUNT 364 | | 105,360,250 | 105,360,250 | 0 | 0 | 0 | 0 | 0 |
| 12 | 365-OVERHEAD COND & DEVICES | | | | | | | | |
| 13 | PRIMARY | DNCPPRI | 85,678,377 | 85,678,377 | 0 | 0 | 0 | 0 | 0 |
| 14 | SECONDARY | DNCPSEC | 13,947,643 | 13,947,643 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL ACCOUNT 365 | | 99,626,020 | 99,626,020 | 0 | 0 | 0 | 0 | 0 |
| 16 | 366-UNDERGROUND CONDUIT | | | | | | | | |
| 17 | PRIMARY | DNCPPRI | 97,820,835 | 97,820,835 | 0 | 0 | 0 | 0 | 0 |
| 18 | SECONDARY | DNCPSEC | 48,180,411 | 48,180,411 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL ACCOUNT 366 | | 146,001,246 | 146,001,246 | 0 | 0 | 0 | 0 | 0 |
| 20 | 367-UNDERGROUND COND & DEV | | | | | | | | |
| 21 | PRIMARY | DNCPPRI | 127,084,744 | 127,084,744 | 0 | 0 | 0 | 0 | 0 |
| 22 | SECONDARY | DNCPSEC | 6,688,671 | 6,688,671 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL ACCOUNT 367 | | 133,773,414 | 133,773,414 | 0 | 0 | 0 | 0 | 0 |
| 24 | 368-LINE TRANSFORMERS | | | | | | | | |
| 25 | SECONDARY | DNCPSECT | 119,032,042 | 119,032,042 | 0 | 0 | 0 | 0 | 0 |
| 26 | TOTAL ACCOUNT 368 | | 119,032,042 | 119,032,042 | 0 | 0 | 0 | 0 | 0 |
| 27 | 369-SERVICES | CUSECS | 37,406,262 | 37,406,262 | 0 | 0 | 0 | 0 | 0 |

DEVELOPMENT OF RATE BASE CONT-5

1 DISTRIBUTION PLANT CONT

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|---------------------------------|----------------------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 14 | HYDRO PRODUCTION PLANT RESERVE | | | | | | | | |
| 15 | 330-LAND & LAND RIGHTS | PLT330 | 2,620,148 | 2,620,148 | 0 | 0 | 0 | 0 | 0 |
| 16 | 331-STRUCTURES & IMPROV | PLT331 | 2,218,899 | 2,218,899 | 0 | 0 | 0 | 0 | 0 |
| 17 | 332-DAMS & WATERWAYS | PLT332 | 4,110,323 | 4,110,323 | 0 | 0 | 0 | 0 | 0 |
| 18 | 333-WATERWHEELS & TURBINES | PLT333 | 2,569,582 | 2,569,582 | 0 | 0 | 0 | 0 | 0 |
| 19 | 334-ACCESSORY EQUIPMENT | PLT334 | 801,409 | 801,409 | 0 | 0 | 0 | 0 | 0 |
| 20 | 335-MISC POWER PLANT EQUIP | PLT335 | 61,799 | 61,799 | 0 | 0 | 0 | 0 | 0 |
| 21 | 336-ROADS RAILROADS & BRIDGES | PLT336 | 262,919 | 262,919 | 0 | 0 | 0 | 0 | 0 |
| 22 | TOTAL HYDRO PLANT RESERVE | | 12,645,078 | 12,645,078 | 0 | 0 | 0 | 0 | 0 |
| 23 | | | | | | | | | |
| 24 | OTHER PRODUCTION PLANT RESERVE | | | | | | | | |
| 25 | 340-LAND & LAND RIGHTS | D2CP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 341-STRUCTURES & IMPROV | D2CP | 25,932 | 25,932 | 0 | 0 | 0 | 0 | 0 |
| 27 | 342-FUEL HOLDERS | D2CP | 213,823 | 213,823 | 0 | 0 | 0 | 0 | 0 |
| 28 | 344-GENERATORS | D2CP | 13,325,556 | 13,325,556 | 0 | 0 | 0 | 0 | 0 |
| 29 | 345-ACCESSORY ELECTRIC EQUIP | D2CP | 369,144 | 369,144 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL OTHER PROD PLT RES | | 13,934,455 | 13,934,455 | 0 | 0 | 0 | 0 | 0 |
| 31 | | | | | | | | | |
| 32 | TOTAL PRODUCTION PLANT RESERVE | | 79,911,279 | 79,911,279 | 0 | 0 | 0 | 0 | 0 |
| DEVELOPMENT OF RATE BASE CONT-7 | | | | | | | | | |
| 1 | TRANSMISSION PLANT RESERVE | | | | | | | | |
| 2 | 350 LAND & LAND RIGHTS | PLT350 | 731,035 | 731,035 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352-STRUCTURES & IMPROVMENTS | PLT352 | 4,762,663 | 4,762,663 | 0 | 0 | 0 | 0 | 0 |
| 4 | 353-STATION EQUIPMENT | PLT353 | 45,530,573 | 45,530,573 | 0 | 0 | 0 | 0 | 0 |
| 5 | 354-TOWERS & FIXTURES | PLT354 | 2,477,956 | 2,477,956 | 0 | 0 | 0 | 0 | 0 |
| 6 | 355-POLES & FIXTURES | PLT355 | 13,185,311 | 13,185,311 | 0 | 0 | 0 | 0 | 0 |
| 7 | 356-OVERHEAD COND & DEVICES | PLT356 | 12,961,367 | 12,961,367 | 0 | 0 | 0 | 0 | 0 |
| 8 | 357-UNDERGROUND CONDUIT | PLT357 | 8,040,838 | 8,040,838 | 0 | 0 | 0 | 0 | 0 |
| 9 | 358-UNDERGROUND COND & DEV | PLT358 | 16,725,838 | 16,725,838 | 0 | 0 | 0 | 0 | 0 |
| 10 | | | | | | | | | |
| 11 | TOTAL TRANSMISSION PLANT RESERVE | | 104,415,582 | 104,415,582 | 0 | 0 | 0 | 0 | 0 |
| DEVELOPMENT OF RATE BASE CONT-8 | | | | | | | | | |
| 1 | DISTRIBUTION PLANT RESERVE | | | | | | | | |
| 2 | 360-LAND & LAND RIGHTS | PLT360 | 1,039,797 | 1,039,797 | 0 | 0 | 0 | 0 | 0 |
| 3 | 361-STRUCTURES & IMPROVMENTS | PLT361 | 4,494,601 | 4,494,601 | 0 | 0 | 0 | 0 | 0 |
| 4 | 362-STATION EQUIPMENT | PLT362 | 42,863,393 | 42,863,393 | 0 | 0 | 0 | 0 | 0 |
| 5 | 364-POLES, TOWERS & FIXTURES | PLT364 | 32,474,398 | 32,474,398 | 0 | 0 | 0 | 0 | 0 |
| 6 | 365-OVERHEAD COND & DEVICES | PLT365 | 35,468,032 | 35,468,032 | 0 | 0 | 0 | 0 | 0 |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|--------------------|-------------------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 7 | 366-UNDERGROUND CONDUIT | PLT366 | 55,651,463 | 55,651,463 | 0 | 0 | 0 | 0 | 0 |
| 8 | 367-UNDERGROUND COND & DEV | PLT367 | 22,334,018 | 22,334,018 | 0 | 0 | 0 | 0 | 0 |
| 9 | 368-LINE TRANSFORMERS | PLT368 | 46,188,542 | 46,188,542 | 0 | 0 | 0 | 0 | 0 |
| 10 | 369-SERVICES | PLT369 | 21,601,599 | 21,601,599 | 0 | 0 | 0 | 0 | 0 |
| 11 | 370-METERS | PLT370 | 20,863,298 | 2,503,596 | 0 | 8,078,269 | 10,281,433 | 0 | 0 |
| 12 | 373-STREET LIGHT & SIGNAL SYS | PLT373 | 17,313,910 | 17,313,910 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL DISTRIBUTION PLANT RES | | 300,293,051 | 281,933,349 | 0 | 8,078,269 | 10,281,433 | 0 | 0 |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | GENERAL PLANT RESERVE | | | | | | | | |
| 17 | 389-LAND & LAND RIGHTS | LABOR | 3,432 | 2,725 | 303 | 1 | 308 | 51 | 44 |
| 18 | 390-STRUCTURES & IMPROVE | LABOR | 8,678,134 | 6,892,193 | 766,339 | 1,931 | 779,308 | 127,714 | 110,649 |
| 19 | 391-OFFICE FURN & EQUIPMENT | LABOR | 11,125,823 | 8,836,152 | 982,487 | 2,475 | 999,114 | 163,736 | 141,858 |
| 20 | 392-TRANSPORTATION EQUIP | LABOR | 9,157,269 | 7,272,723 | 808,650 | 2,037 | 822,335 | 134,766 | 116,758 |
| 21 | 393-STORES EQUIPMENT | PLTPTD | 226,207 | 220,278 | 0 | 2,609 | 3,320 | 0 | 0 |
| 22 | 394-TOOLS, SHOP & GARAGE EQ | LABTDF | 5,320,021 | 4,667,981 | 20,401 | 0 | 554,052 | 0 | 77,586 |
| 23 | 395-LABORATORY EQUIPMENT | LABTDF | 2,481,667 | 2,177,506 | 9,517 | 0 | 258,452 | 0 | 36,192 |
| 24 | 396-POWER OPERATED EQUIP | LABTDF | 1,310,548 | 1,149,923 | 5,026 | 0 | 136,487 | 0 | 19,113 |
| 25 | 397-COMMUNICATION EQUIP | LABOR | 8,369,984 | 6,647,459 | 739,127 | 1,862 | 751,636 | 123,179 | 106,720 |
| 26 | 398-MISCELLANEOUS EQUIP | LABOR | 750,853 | 596,329 | 66,305 | 167 | 67,428 | 11,050 | 9,574 |
| 27 | TOTAL GENERAL PLANT RESERVE | | 47,423,936 | 38,463,268 | 3,398,157 | 11,082 | 4,372,438 | 560,496 | 618,495 |
| 28 | | | | | | | | | |
| 29 | TOTAL DEPRECIATION RESERVE | | 561,735,000 | 528,304,255 | 6,020,091 | 8,095,956 | 17,320,176 | 997,455 | 997,067 |
| 30 | | | | | | | | | |
| 31 | NET PLANT IN SERVICE | | 962,886,915 | 928,706,690 | 6,756,094 | 7,641,934 | 17,550,462 | 1,119,718 | 1,112,017 |

DEVELOPMENT OF RATE BASE CONT-9

| | | | | | | | | | |
|----|-------------------------------------|----------|-------------|-------------|-----------|---------|-----------|-----------|-----------|
| 1 | ADDITIONS & DEDUCT TO NET PLANT | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | PLANT HELD FOR FUTURE USE | PLANT | 1,831,000 | 1,765,943 | 12,893 | 14,508 | 33,397 | 2,137 | 2,122 |
| 4 | FOSSIL FUELS | PLTSTEAM | 1,068,000 | 1,068,000 | 0 | 0 | 0 | 0 | 0 |
| 5 | MATERIAL AND SUPPLIES | PLTPTD | 5,478,000 | 5,334,424 | 0 | 63,173 | 80,402 | 0 | 0 |
| 6 | PREPAYMENTS | TLABXSUP | 21,309,000 | 18,408,094 | 0 | 0 | 2,228,333 | 360,528 | 312,044 |
| 7 | O&M WORKING CAPITAL-PURCH PWR (MFC) | CENERGY | 5,066,011 | 0 | 5,066,011 | 0 | 0 | 0 | 0 |
| 8 | O&M WORKING CAPITAL-OTHER | EXPPDM | 20,089,707 | 18,266,310 | 0 | 4,289 | 1,819,108 | 0 | 0 |
| 9 | DEFERRED DEBITS & CREDITS | | | | | | | | |
| 10 | PLANT RELATED | PLANT | 5,727,078 | 5,523,590 | 40,327 | 45,379 | 104,459 | 6,684 | 6,638 |
| 11 | PRODUCTION PLANT RELATED | PLTPROD | 69,070,177 | 69,070,177 | 0 | 0 | 0 | 0 | 0 |
| 12 | DISTRIBUTION PLANT RELATED | PLTDIST | 21,125,087 | 21,125,087 | 0 | 0 | 0 | 0 | 0 |
| 13 | ENERGY RELATED | CENERGY | (2,286,038) | (2,286,038) | 0 | 0 | 0 | 0 | 0 |
| 14 | REVENUE RELATED | REVDEL | (915,763) | (873,681) | (13,288) | (6,684) | (19,538) | (1,306) | (1,267) |
| 15 | LABOR RELATED | LABOR | (7,908,098) | (6,280,628) | (698,340) | (1,759) | (710,158) | (116,382) | (100,831) |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|--------------------|-----------------------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 16 | TOTAL DEFERRED DEBITS AND CREDITS | PLANT | 84,812,443 | 86,278,507 | (671,300) | 36,936 | (625,236) | (111,004) | (95,460) |
| 17 | DEFERRED INCOME TAX | | | | | | | | |
| 18 | PLANT RELATED | PLANT | (126,978,370) | (122,466,733) | (894,118) | (1,006,135) | (2,316,031) | (148,186) | (147,167) |
| 19 | PRODUCTION PLANT RELATED | PLTPROD | (49,740,560) | (49,740,560) | 0 | 0 | 0 | 0 | 0 |
| 20 | DISTRIBUTION PLANT RELATED | PLTDIST | 495,110 | 495,110 | 0 | 0 | 0 | 0 | 0 |
| 21 | ENERGY RELATED | ENERGY | 1,905,130 | 1,905,130 | 0 | 0 | 0 | 0 | 0 |
| 22 | REVENUE RELATED | REVDEL | 194,410 | 185,476 | 2,821 | 1,419 | 4,148 | 277 | 269 |
| 23 | LABOR RELATED | LABOR | 593,860 | 471,645 | 52,442 | 132 | 53,329 | 8,740 | 7,572 |
| 24 | SOFTWARE DEVELOPMENT | PLTPTD | (544,260) | (529,995) | 0 | (6,277) | (7,988) | 0 | 0 |
| 25 | BAD DEBTS | EXP904 | 3,122,000 | 1,028,158 | 2,025,377 | 4,632 | 42,060 | 11,496 | 10,277 |
| 26 | TOTAL DEFERRED INCOME TAX | | (170,952,680) | (168,651,769) | 1,186,521 | (1,006,228) | (2,224,481) | (127,673) | (129,049) |
| 27 | DEFERRED INVESTMENT TAX CREDITS | PLANT | (3,615,720) | (3,487,251) | (25,460) | (28,650) | (65,949) | (4,220) | (4,191) |
| 28 | TOT ADDS & DEDUCTS TO NET PLT | | (34,914,239) | (41,017,741) | 5,568,665 | (915,971) | 1,245,574 | 119,769 | 85,466 |
| 29 | | | | | | | | | |
| 30 | TOTAL RATE BASE | | 927,972,676 | 887,688,949 | 12,324,759 | 6,725,963 | 18,796,036 | 1,239,486 | 1,197,483 |

OPERATING REVENUES-10

| | | | | | | | | | |
|----|------------------------------------|----------|-------------|-------------|------------|-----------|------------|-----------|-----------|
| 1 | ELECTRIC OPERATING REVENUES | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | SALES REVENUES | | | | | | | | |
| 4 | ELECTRIC SALES REVENUES | | 358,216,665 | 317,147,812 | 19,949,876 | 1,428,816 | 12,974,022 | 3,546,084 | 3,170,056 |
| 5 | | | | | | | | | |
| 6 | STANDBY - SC14 | EXPDEL | 3,576,036 | 3,266,861 | 94,527 | 12,347 | 112,086 | 47,613 | 42,602 |
| 7 | | | | | | | | | |
| 8 | OTHER OPERATING REVENUES | | | | | | | | |
| 9 | 447-SALES FOR RESALE | EXPDEL | 31,326 | 28,618 | 828 | 108 | 982 | 417 | 373 |
| 9 | 450-FORFEITED DISCOUNTS | EXP904 | 2,420,876 | 797,259 | 1,570,527 | 3,592 | 32,615 | 8,914 | 7,969 |
| 10 | 451-MISCELLANEOUS SERVICE REVENUES | EXPDEL | 469,938 | 429,308 | 12,422 | 1,623 | 14,729 | 6,257 | 5,598 |
| 11 | 454-RENT FROM ELECTRIC PROPERTY | EXPPTDMF | 3,331,030 | 3,081,036 | 0 | 1,239 | 248,755 | 0 | 0 |
| 12 | 456-OTHER ELECTRIC REVENUES | EXPDEL | (3,620,709) | (3,307,671) | (95,708) | (12,501) | (113,486) | (48,208) | (43,134) |
| 13 | TOTAL OTHER OPERATING REV | | 2,632,462 | 1,028,550 | 1,488,069 | (5,939) | 183,595 | (32,619) | (29,194) |
| 14 | | | | | | | | | |
| 15 | TOTAL ELECTRIC OPERATING REV | | 364,425,163 | 321,443,222 | 21,532,472 | 1,435,223 | 13,269,703 | 3,561,077 | 3,183,464 |

OPERATION & MAINTENANCE EXP-11

| | | | | | | | | | |
|---|----------------------------|--------|-----------|-----------|---|---|---|---|---|
| 1 | POWER PRODUCTION EXPENSES | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | STEAM PRODUCTION | | | | | | | | |
| 4 | OPERATION EXPENSE | | | | | | | | |
| 5 | 500-SUPERVISION & ENGINEER | ENERGY | 1,192,112 | 1,192,112 | 0 | 0 | 0 | 0 | 0 |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|--------------------|------------------------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 10 | 551-SUPERVISION & ENGINEERING | TLABOM | 5,605 | 5,605 | 0 | 0 | 0 | 0 | 0 |
| 11 | 553-MAINT OF GEN & ELEC PLT OTH | D2CP | 1,592,849 | 1,592,849 | 0 | 0 | 0 | 0 | 0 |
| 12 | 554-MNT OF POW GEN EQUIP OTH | D2CP | 47,994 | 47,994 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL MAINTENANCE EXPENSE | | 1,646,448 | 1,646,448 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL OTHER POWER PROD EXP | | 1,758,008 | 1,758,008 | 0 | 0 | 0 | 0 | 0 |
| 15 | | | | | | | | | |
| 16 | OTHER POWER SUPPLY EXPENSES | | | | | | | | |
| 17 | 556-SUPPLY PROCUREMENT - MFC | CENERGY | 713,514 | 0 | 713,514 | 0 | 0 | 0 | 0 |
| 18 | 557-OTHER EXPENSES (BAL 556 & 557) | ENERX | 9,247,682 | 9,247,682 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL OTHER POWER SUPPLY EXP | | 9,961,196 | 9,247,682 | 713,514 | 0 | 0 | 0 | 0 |
| 20 | | | | | | | | | |
| 21 | TOTAL POWER PRODUCTION EXP | | 18,507,721 | 17,794,207 | 713,514 | 0 | 0 | 0 | 0 |

OPERATION & MAINT EXP CONT-13

TRANSMISSION EXPENSES

| | | | | | | | | | |
|----|---------------------------------------|----------|-----------|-----------|---|---|---|---|---|
| 1 | OPERATION EXPENSE | | | | | | | | |
| 2 | 560-SUPERVISION & ENGINEERING | EXP5615 | 669,772 | 669,772 | 0 | 0 | 0 | 0 | 0 |
| 3 | 561-LOAD DISPATCHING | | | | | | | | |
| 4 | 561.1-RELIABILITY | DCPT12 | 6,999 | 6,999 | 0 | 0 | 0 | 0 | 0 |
| 5 | 561.2-MON & OP TRAN SYS | DCPT12 | 846,828 | 846,828 | 0 | 0 | 0 | 0 | 0 |
| 6 | 561.5-RELIABILITY PLANNING & STDS DEV | DCPT12 | 12,258 | 12,258 | 0 | 0 | 0 | 0 | 0 |
| 7 | 561.6-TRANSMISSION SERVICE STUDIES | DCPT12 | 785 | 785 | 0 | 0 | 0 | 0 | 0 |
| 8 | 561.7-GENERATION INTERCONNECT STUDIES | DCPT12 | 288,008 | 288,008 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL ACCT 561 | | 1,154,877 | 1,154,877 | 0 | 0 | 0 | 0 | 0 |
| 10 | 562-STATION EXPENSES | PLT3503S | 1,976,183 | 1,976,183 | 0 | 0 | 0 | 0 | 0 |
| 11 | 563-OVERHEAD LINE EXPENSES | P3546OH | 291,568 | 291,568 | 0 | 0 | 0 | 0 | 0 |
| 12 | 564-UNDERGROUND LINE EXPENSES | P3546OH | 104,189 | 104,189 | 0 | 0 | 0 | 0 | 0 |
| 13 | 565-TRANSM OF ELEC BY OTHERS | DCPT12 | 319,896 | 319,896 | 0 | 0 | 0 | 0 | 0 |
| 14 | 566-MISC TRANSMISSION EXP | EXP5615 | 1,025,388 | 1,025,388 | 0 | 0 | 0 | 0 | 0 |
| 15 | 567-RENTS | EXP5615 | 8,945 | 8,945 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL OPERATION EXPENSE | | 5,550,818 | 5,550,818 | 0 | 0 | 0 | 0 | 0 |
| 17 | MAINTENANCE | | | | | | | | |
| 18 | 568-SUPERVISION & ENGINEERING | EXP5692 | 245,437 | 245,437 | 0 | 0 | 0 | 0 | 0 |
| 19 | 569-STRUCTURES | PLT352 | 51,514 | 51,514 | 0 | 0 | 0 | 0 | 0 |
| 20 | 570-STATION EQUIPMENT | PLT353 | 1,231,723 | 1,231,723 | 0 | 0 | 0 | 0 | 0 |
| 21 | 571-OVERHEAD LINES | P3546OH | 1,219,301 | 1,219,301 | 0 | 0 | 0 | 0 | 0 |
| 22 | 572-UNDERGROUND LINES | P3578UG | 331,393 | 331,393 | 0 | 0 | 0 | 0 | 0 |
| 23 | 573-MISCELLANEOUS TRANSMISSION | EXP5692 | 34,275 | 34,275 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL MAINTENANCE EXPENSE | | 3,113,642 | 3,113,642 | 0 | 0 | 0 | 0 | 0 |
| 25 | | | | | | | | | |
| 26 | TOTAL TRANSMISSION EXPENSES | | 8,664,460 | 8,664,460 | 0 | 0 | 0 | 0 | 0 |

| SUMMARY OF RESULTS | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|--------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
|--------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|

OPERATION & MAINT EXP CONT-14

| | | | | | | | | |
|----|--------------------------------|----------|-------------|-------------|---|---|-----------|---|
| 1 | DISTRIBUTION EXPENSES | | | | | | | |
| 2 | | | | | | | | |
| 3 | OPERATION EXPENSE | | | | | | | |
| 4 | 580-SUPERV & ENGINEER | EXP58157 | 1,957,132 | 1,372,043 | 0 | 0 | 585,089 | 0 |
| 5 | 581-LOAD DISPATCHING | PLT3602S | 1,538,762 | 1,538,762 | 0 | 0 | 0 | 0 |
| 6 | 582-STATION EXPENSES | PLT3602S | 1,564,027 | 1,564,027 | 0 | 0 | 0 | 0 |
| 7 | 583-OVERHEAD LINE EXPENSES | PLT3645 | 1,394,653 | 1,394,653 | 0 | 0 | 0 | 0 |
| 8 | 584-UNDERGROUND LINE EXP | PLT3667 | 494,910 | 494,910 | 0 | 0 | 0 | 0 |
| 9 | 585-STREET LIGHT EXPENSES | PLT373 | 373,982 | 373,982 | 0 | 0 | 0 | 0 |
| 10 | 586-METER EXPENSE | CMETSVC | 2,310,014 | 0 | 0 | 0 | 2,310,014 | 0 |
| 11 | 587-CUSTOMER INSTALLATIONS | CUPRI | 50,682 | 50,682 | 0 | 0 | 0 | 0 |
| 12 | 588-MISC DISTRIBUTION EXP | EXP58157 | 4,110,016 | 2,881,317 | 0 | 0 | 1,228,699 | 0 |
| 13 | 589-RENTS | EXP58157 | 25,421 | 17,821 | 0 | 0 | 7,600 | 0 |
| 14 | TOTAL OPERATION EXPENSE | | 13,819,599 | 9,688,196 | 0 | 0 | 4,131,403 | 0 |
| 15 | MAINTENANCE | | | | | | | |
| 16 | 590-SUPERV & ENGINEER | EXP59197 | 2,434,761 | 2,434,761 | 0 | 0 | 0 | 0 |
| 17 | 591-STRUCTURES | PLT361 | 1,612 | 1,612 | 0 | 0 | 0 | 0 |
| 18 | 592-STATION EQUIPMENT | PLT362 | 1,346,181 | 1,346,181 | 0 | 0 | 0 | 0 |
| 19 | 593-OVERHEAD LINES | PLT3645 | 16,541,108 | 16,541,108 | 0 | 0 | 0 | 0 |
| 20 | 594-UNDERGROUND LINES | PLT3667 | 1,316,987 | 1,316,987 | 0 | 0 | 0 | 0 |
| 21 | 595-LINE TRANSFORMERS | PLT368 | 383,779 | 383,779 | 0 | 0 | 0 | 0 |
| 22 | 596-STREET LIGHT EXPENSES | PLT373 | 1,001,712 | 1,001,712 | 0 | 0 | 0 | 0 |
| 23 | 597-METERS | CMETSVC | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 598-INSTALLAT ON CUST PREMISES | EXP59197 | (1,057,720) | (1,057,720) | 0 | 0 | 0 | 0 |
| 25 | TOTAL MAINTENANCE EXPENSE | | 21,968,420 | 21,968,420 | 0 | 0 | 0 | 0 |
| 26 | | | | | | | | |
| 27 | TOTAL DISTRIBUTION EXPENSES | | 35,788,019 | 31,656,616 | 0 | 0 | 4,131,403 | 0 |

OPERATION & MAINT EXP CONT-15

| | | | | | | | | |
|---|------------------------------------|--------|-----------|-----------|---|---|-----------|-----------|
| 1 | CUSTOMER ACCOUNTS EXPENSE | | | | | | | |
| 2 | 901-SUPERVISION | | | | | | | |
| 3 | DELIVERY/BILLING | CUBILD | 193,708 | 193,708 | 0 | 0 | 0 | 0 |
| 4 | BILL ISSUANCE & PAYMENT PROCESSING | CUBILB | 17,709 | 0 | 0 | 0 | 0 | 17,709 |
| 5 | TOTAL ACCOUNT 901 | | 211,416 | 193,708 | 0 | 0 | 0 | 17,709 |
| 6 | 902-METER READING EXPENSE | CMETR | 2,396,447 | 0 | 0 | 0 | 2,396,447 | 0 |
| 7 | 903-CUST RECORDS & COLLECT | | | | | | | |
| 8 | DELIVERY/BILLING | CUBILD | 1,460,256 | 1,460,256 | 0 | 0 | 0 | 0 |
| 9 | BILL ISSUANCE & PAYMENT PROCESSING | CUBILB | 2,131,169 | 0 | 0 | 0 | 0 | 2,131,169 |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|--------------------|------------------------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 10 | TOTAL ACCOUNT 903 | | 3,591,425 | 1,460,256 | 0 | 0 | 0 | 0 | 2,131,169 |
| 11 | 904-UNCOLLECTIBLE ACCOUNTS | | | | | | | | |
| 12 | PRODUCTION RELATED | D904PROD | 37,138 | 37,138 | 0 | 0 | 0 | 0 | 0 |
| 13 | TRANSMISSION RELATED | D904TRAN | 648,222 | 648,222 | 0 | 0 | 0 | 0 | 0 |
| 14 | DISTRIBUTION DEMAND RELATED | D904DIST | 1,288,996 | 1,288,996 | 0 | 0 | 0 | 0 | 0 |
| 15 | DISTRIBUTION ENERGY RELATED | E904DIST | 337,879 | 337,879 | 0 | 0 | 0 | 0 | 0 |
| 16 | DISTRIBUTION CUSTOMER RELATED | C904DIST | 263,193 | 263,193 | 0 | 0 | 0 | 0 | 0 |
| 17 | METER INVENTORY CUST RELATED | C904METI | 11,603 | 0 | 0 | 11,603 | 0 | 0 | 0 |
| 18 | METER SERVICES CUST RELATED | C904METS | 105,357 | 0 | 0 | 0 | 105,357 | 0 | 0 |
| 19 | METER READING CUST RELATED | C904METR | 28,796 | 0 | 0 | 0 | 0 | 28,796 | 0 |
| 20 | BILL ISSUANCE CUST RELATED | C904BILL | 25,743 | 0 | 0 | 0 | 0 | 0 | 25,743 |
| 21 | SUPPLY PROCUREMENT RELATED | C904PROC | 5,073,356 | 0 | 5,073,356 | 0 | 0 | 0 | 0 |
| 22 | TOTAL ACCOUNT 904 | | 7,820,283 | 2,575,428 | 5,073,356 | 11,603 | 105,357 | 28,796 | 25,743 |
| 23 | 905-MISC CUST ACCTS EXP | | | | | | | | |
| 24 | DELIVERY/BILLING | CUBILD | 710 | 710 | 0 | 0 | 0 | 0 | 0 |
| 25 | BILL ISSUANCE & PAYMENT PROCESSING | CUBILB | 808 | 0 | 0 | 0 | 0 | 0 | 808 |
| 26 | TOTAL ACCOUNT 905 | | 1,517 | 710 | 0 | 0 | 0 | 0 | 808 |
| 27 | 906A-CREDITS & COLLECTIONS | | | | | | | | |
| 28 | PRODUCTION RELATED | D904PROD | 15,746 | 15,746 | 0 | 0 | 0 | 0 | 0 |
| 29 | TRANSMISSION RELATED | D904TRAN | 274,833 | 274,833 | 0 | 0 | 0 | 0 | 0 |
| 30 | DISTRIBUTION DEMAND RELATED | D904DIST | 546,507 | 546,508 | 0 | 0 | 0 | 0 | 0 |
| 31 | DISTRIBUTION ENERGY RELATED | E904DIST | 143,254 | 143,254 | 0 | 0 | 0 | 0 | 0 |
| 32 | DISTRIBUTION CUSTOMER RELATED | C904DIST | 111,588 | 111,588 | 0 | 0 | 0 | 0 | 0 |
| 33 | METER INVENTORY CUST RELATED | C904METI | 4,919 | 0 | 0 | 4,919 | 0 | 0 | 0 |
| 34 | METER SERVICES CUST RELATED | C904METS | 44,669 | 0 | 0 | 0 | 44,669 | 0 | 0 |
| 35 | METER READING CUST RELATED | C904METR | 12,209 | 0 | 0 | 0 | 0 | 12,209 | 0 |
| 36 | BILL ISSUANCE CUST RELATED | C904BILL | 10,914 | 0 | 0 | 0 | 0 | 0 | 10,914 |
| 37 | SUPPLY PROCUREMENT RELATED | C904PROC | 2,150,997 | 0 | 2,150,997 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 906A | | 3,315,637 | 1,091,928 | 2,150,997 | 4,919 | 44,669 | 12,209 | 10,914 |
| 39 | 906B-CALL CENTER, APPEALS, & MISC. | | | | | | | | |
| 40 | PRODUCTION RELATED | D906PROD | 16,115 | 16,115 | 0 | 0 | 0 | 0 | 0 |
| 41 | TRANSMISSION RELATED | D906TRAN | 281,276 | 281,276 | 0 | 0 | 0 | 0 | 0 |
| 42 | DISTRIBUTION DEMAND RELATED | D906DIST | 559,321 | 559,321 | 0 | 0 | 0 | 0 | 0 |
| 43 | DISTRIBUTION ENERGY RELATED | E906DIST | 146,612 | 146,612 | 0 | 0 | 0 | 0 | 0 |
| 44 | DISTRIBUTION CUSTOMER RELATED | C906DIST | 114,205 | 114,205 | 0 | 0 | 0 | 0 | 0 |
| 45 | METER INVENTORY CUST RELATED | C906METI | 5,035 | 0 | 0 | 5,035 | 0 | 0 | 0 |
| 46 | METER SERVICES CUST RELATED | C906METS | 45,716 | 0 | 0 | 0 | 45,716 | 0 | 0 |
| 47 | METER READING CUST RELATED | C906METR | 12,495 | 0 | 0 | 0 | 0 | 12,495 | 0 |
| 48 | BILL ISSUANCE CUST RELATED | C906BILL | 11,170 | 0 | 0 | 0 | 0 | 0 | 11,170 |
| 49 | SUPPLY PROCUREMENT RELATED | C906PROC | 2,201,428 | 0 | 2,201,428 | 0 | 0 | 0 | 0 |
| 50 | TOTAL ACCOUNT 906B | | 3,393,374 | 1,117,529 | 2,201,428 | 5,035 | 45,716 | 12,495 | 11,170 |
| 51 | TOTAL CUSTOMER ACCTS EXP | | 20,730,100 | 6,439,558 | 9,425,782 | 21,557 | 195,742 | 2,449,948 | 2,197,513 |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|--|--|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| OPERATION & MAINT EXP CONT-16 | | | | | | | | | |
| 1 | CUST SERVICE & INFORMATIONAL & SA;ES EXP | | | | | | | | |
| 2 | 908-CUSTOMER ASSISTANCE EXP | | | | | | | | |
| 3 | RESIDENTIAL | CMARK1D | 126,987 | 126,987 | 0 | 0 | 0 | 0 | 0 |
| 4 | NON-RESIDENTIAL | CMARK2D | 99,870 | 99,870 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL ACCOUNT 908 | | 226,857 | 226,857 | 0 | 0 | 0 | 0 | 0 |
| 6 | 909-INFO & INSTRUCT ADVERTISING EXP | CMARK2D | 5,134 | 5,134 | 0 | 0 | 0 | 0 | 0 |
| 7 | 910-MISC CUST SERV & INFO EXP | | | | | | | | |
| 8 | RESIDENTIAL | AGWTALR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | NON-RESIDENTIAL | AGWTALNR | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TOTAL ACCOUNT 910 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 912-DEMONSTRATING & SELLING EXP | | | | | | | | |
| 12 | RESIDENTIAL | AGWTALR | 17,902 | 11,104 | 5,354 | 52 | 1,053 | 178 | 161 |
| 13 | NON-RESIDENTIAL | AGWTALNR | 6,734,958 | 5,200,162 | 1,329,257 | 20,795 | 149,260 | 19,874 | 15,610 |
| 14 | TOTAL ACCOUNT 912 | | 6,752,860 | 5,211,266 | 1,334,611 | 20,847 | 150,314 | 20,052 | 15,771 |
| 15 | 913-ADVERTISING EXPENSES | | | | | | | | |
| 16 | RESIDENTIAL | AGWTALR | (868) | (538) | (260) | (3) | (51) | (9) | (8) |
| 17 | NON-RESIDENTIAL | AGWTALNR | (289) | (223) | (57) | (1) | (6) | (1) | (1) |
| 18 | TOTAL ACCOUNT 913 | | (1,157) | (762) | (317) | (3) | (57) | (9) | (8) |
| 19 | 916-MISC SALES EXPENSE | | | | | | | | |
| 20 | RESIDENTIAL | AGWTALR | 1,500 | 930 | 449 | 4 | 88 | 15 | 13 |
| 21 | NON-RESIDENTIAL | AGWTALNR | 13,499 | 10,423 | 2,664 | 42 | 299 | 40 | 31 |
| 22 | TOTAL ACCOUNT 916 | | 14,999 | 11,353 | 3,113 | 46 | 387 | 55 | 45 |
| 23 | 917-SBC, RPS, EEPS | C917DIST | 16,537,992 | 16,537,992 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL CUST SERV & INFO & SALES EXP | | 23,536,685 | 21,991,841 | 1,337,407 | 20,889 | 150,643 | 20,097 | 15,807 |
| OPERATION & MAINT EXP CONT-17 | | | | | | | | | |
| 1 | ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | OPERATION EXPENSE | | | | | | | | |
| 4 | 920-ADMIN & GENERAL SALARY | LABORXAG | 3,184,198 | 2,529,459 | 278,589 | 655 | 287,541 | 47,126 | 40,828 |
| 5 | 921-OFFICE SUPPLIES & EXP | LABORXAG | 1,749,737 | 1,389,954 | 153,086 | 360 | 158,006 | 25,896 | 22,435 |
| 6 | 922-TRANSFER TO CONSTRUCTION | LABORXAG | (3,461,257) | (2,749,549) | (302,829) | (712) | (312,561) | (51,227) | (44,380) |
| 7 | 923- OUTSIDE SERV - USS | LABORXAG | 2,757,530 | 2,190,524 | 241,259 | 567 | 249,012 | 40,811 | 35,357 |
| 8 | 923- OUTSIDE SERV - B IT | AGWTALLO | 7,494,083 | 5,196,194 | 1,874,349 | 22,368 | 308,578 | 49,298 | 43,297 |
| 9 | 923- OUTSIDE SERV - OTHER | AGWTALLO | 4,722,637 | 3,274,548 | 1,181,181 | 14,096 | 194,460 | 31,067 | 27,285 |
| 10 | 923- TOTAL OUTSIDE SERV EMPLOYED | | 14,974,251 | 10,661,265 | 3,296,789 | 37,031 | 752,050 | 121,176 | 105,939 |
| 11 | 924-PROPERTY INSURANCE | PLTTD | (2,356,141) | (2,356,141) | 0 | 0 | 0 | 0 | 0 |
| 12 | 925-INJURIES & DAMAGES | LABORXAG | 975,040 | 774,551 | 85,307 | 201 | 88,049 | 14,431 | 12,502 |
| 13 | 926-EMPLOYEE PENSION & BENF | LABORXAG | (6,420,737) | (5,100,497) | (561,756) | (1,321) | (579,809) | (95,027) | (82,326) |
| 14 | 928-REGULATORY COMM EXP ASSESSMNT | PLTTD | 1,755,655 | 1,755,655 | 0 | 0 | 0 | 0 | 0 |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|--------------------|---|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 15 | 928-REGULATORY COMM EXP - OTHER | AGWTALLO | 438,321 | 303,920 | 109,629 | 1,308 | 18,048 | 2,883 | 2,532 |
| 16 | 929-DUPLICATIVE CHARGES | LABORXAG | (1,220,476) | (969,520) | (106,781) | (251) | (110,212) | (18,063) | (15,649) |
| 17 | 930.1-ADVERTISING GOODWILL | AGWTALLO | 856,651 | 593,978 | 214,257 | 2,557 | 35,274 | 5,635 | 4,949 |
| 18 | 930.1-ADVERTISING GOODWILL - VYC | AGWTALLO | 6,899 | 4,784 | 1,726 | 21 | 284 | 45 | 40 |
| 19 | 930.2-MISCELLANEOUS GEN EXP | LABORXAG | 48,463,349 | 38,498,255 | 4,240,105 | 9,970 | 4,376,367 | 717,258 | 621,394 |
| 20 | 931-RENTS | PLANT | 2,540,345 | 2,450,085 | 17,888 | 20,129 | 46,335 | 2,965 | 2,944 |
| 21 | TOTAL OPERATION EXPENSE | | 61,485,833 | 47,786,198 | 7,426,010 | 69,947 | 4,759,371 | 773,098 | 671,209 |
| 22 | MAINTENANCE | | | | | | | | |
| 23 | 935-MAINT OF STRUCTURES | LABORXAG | 237,486 | 188,654 | 20,778 | 49 | 21,446 | 3,515 | 3,045 |
| 24 | TOTAL ADMIN & GEN EXPENSE | | 61,723,320 | 47,974,852 | 7,446,788 | 69,996 | 4,780,817 | 776,613 | 674,254 |
| 25 | | | | | | | | | |
| 26 | OTHER ADJUSTMENTS | | | | | | | | |
| 27 | DEFERRAL LIMITATION-SHRHLDR PORTION | EXPOM | 489,933 | 406,339 | 36,189 | 298 | 28,294 | 9,958 | 8,856 |
| 28 | OPERATING EXP ADJ - AMI WRITE-OFF | EXPOM | (743,141) | (616,344) | (54,892) | (451) | (42,917) | (15,104) | (13,433) |
| 28 | OPERATING EXP ADJ - RUSSEL REPOWERING WRITE-OFF | PLTPROD | (1,933,111) | (1,933,111) | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER ADJUSTMENTS | | (2,186,320) | (2,143,116) | (18,703) | (154) | (14,623) | (5,147) | (4,577) |
| 30 | | | | | | | | | |
| 31 | TOTAL OPER & MAINTENANCE EXP | | 166,763,984 | 132,378,418 | 18,904,788 | 112,288 | 9,243,982 | 3,241,512 | 2,882,997 |

DEPRECIATION & AMORT EXPENSE-18

| | | | | | | | | | |
|----|-----------------------------|----------|-----------|-----------|---------|-------|---------|--------|--------|
| 1 | DEPRECIATION EXPENSE | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | INTANGIBLE PLANT RESERVE | LABOR | 4,981,796 | 3,956,553 | 439,927 | 1,108 | 447,372 | 73,316 | 63,520 |
| 4 | | | | | | | | | |
| 5 | STEAM PRODUCTION PLANT DEPR | PLTSTEAM | 6,501,410 | 6,501,410 | 0 | 0 | 0 | 0 | 0 |
| 6 | | | | | | | | | |
| 7 | HYDRO PRODUCTION PLANT DEPR | PLTHYDRO | 1,236,323 | 1,236,323 | 0 | 0 | 0 | 0 | 0 |
| 8 | | | | | | | | | |
| 9 | OTHER PRODUCTION PLANT DEPR | PLTOTH | 1,043,761 | 1,043,761 | 0 | 0 | 0 | 0 | 0 |
| 10 | | | | | | | | | |
| 11 | TRANSMISSION PLANT DEPR | PLTRAN | 7,259,637 | 7,259,637 | 0 | 0 | 0 | 0 | 0 |

DEPREC & AMORT EXP CONT-19

| | | | | | | | | | |
|---|------------------------------|--------|-----------|-----------|---|---|---|---|---|
| 1 | DEPRECIATION EXPENSE CONT | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | DISTRIBUTION PLANT DEPR | | | | | | | | |
| 4 | 360-LAND & LAND RIGHTS DEPR | PLT360 | 105,655 | 105,655 | 0 | 0 | 0 | 0 | 0 |
| 5 | 361-STRUCTURES & IMPROVMENTS | PLT361 | 172,906 | 172,906 | 0 | 0 | 0 | 0 | 0 |
| 6 | 362-STATION EQUIPMENT | PLT362 | 2,223,175 | 2,223,175 | 0 | 0 | 0 | 0 | 0 |
| 7 | 364-POLES, TOWERS & FIXTURES | PLT364 | 2,579,625 | 2,579,625 | 0 | 0 | 0 | 0 | 0 |

| SUMMARY OF RESULTS | | Class Alloc. | TOTAL DELIVERY | T&D and Fixed Prod. | Merchant Function | Meter Investment | Meter Services | Meter Reading | Bill Issuance and Payment Processing |
|---------------------------------------|-----------------------------------|--------------|----------------|---------------------|-------------------|------------------|----------------|---------------|--------------------------------------|
| 16 | TOTAL OPERATING EXPENSES | | 290,906,496 | 251,357,963 | 20,399,758 | 900,889 | 11,709,841 | 3,456,243 | 3,081,801 |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | NET OPERATING INCOME | | 73,518,667 | 70,085,260 | 1,132,714 | 534,334 | 1,559,862 | 104,834 | 101,663 |
| 20 | | | | | | | | | |
| DEVELOPMENT OF INCOME TAXES-21 | | | | | | | | | |
| 1 | FEDERAL & STATE TAX CALCULATION | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | OPERATING REVENUES | | 364,425,163 | 321,443,222 | 21,532,472 | 1,435,223 | 13,269,703 | 3,561,077 | 3,183,464 |
| 4 | | | | | | | | | |
| 5 | OPERATING EXPENSES | | | | | | | | |
| 6 | OPERATION & MAINTENANCE EXP | | 166,763,984 | 132,378,418 | 18,904,788 | 112,288 | 9,243,982 | 3,241,512 | 2,882,997 |
| 7 | DEPRECIATION | | 47,970,562 | 44,802,407 | 748,345 | 599,225 | 1,579,976 | 124,341 | 116,268 |
| 8 | REGULATORY DEBITS & CREDITS | | 861,791 | 831,171 | 6,068 | 6,829 | 15,719 | 1,006 | 999 |
| 9 | TAXES OTHER THAN INCOME | | 51,468,165 | 50,697,680 | 321,373 | 8,776 | 340,834 | 53,186 | 46,316 |
| 10 | OTHER INCOME & DEDUCTIONS | | 386,694 | 369,908 | 5,136 | 2,803 | 7,832 | 517 | 499 |
| 11 | NET OPERATING INCOME BEFORE TAXES | | 96,973,966 | 92,363,639 | 1,546,762 | 705,303 | 2,081,359 | 140,516 | 136,387 |
| 12 | | | | | | | | | |
| 13 | LESS: INTEREST EXPENSE | RATEBASE | 33,473,000 | 32,019,921 | 444,568 | 242,613 | 677,994 | 44,710 | 43,195 |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | TAXABLE NET OPERATING INCOME | | 63,500,966 | 60,343,718 | 1,102,195 | 462,690 | 1,403,365 | 95,807 | 93,192 |
| 17 | | | | | | | | | |
| 18 | | | | | | | | | |
| 19 | STATE TAXABLE INCOME | | 63,500,966 | 60,343,718 | 1,102,195 | 462,690 | 1,403,365 | 95,807 | 93,192 |
| 20 | | | | | | | | | |
| 21 | LESS: STATE TAX @ 7.10% | | 4,508,569 | 4,284,404 | 78,256 | 32,851 | 99,639 | 6,802 | 6,617 |
| 22 | | | | | | | | | |
| 23 | FEDERAL TAXABLE INCOME | | 58,992,398 | 56,059,314 | 1,023,939 | 429,839 | 1,303,726 | 89,004 | 86,575 |
| 24 | | | | | | | | | |
| 25 | FEDERAL INCOME TAX @ 35.00% | | 20,647,339 | 19,620,760 | 358,379 | 150,444 | 456,304 | 31,152 | 30,301 |
| 26 | | | | | | | | | |
| 27 | PLUS: | | | | | | | | |
| 28 | FLOW THRU IMPACTS | RATEBASE | 1,700,609 | 1,626,784 | 22,586 | 12,326 | 34,446 | 2,271 | 2,195 |
| 29 | | | | | | | | | |
| 30 | TOTAL INCOME TAX | | 23,455,299 | 22,278,379 | 414,048 | 170,969 | 521,497 | 35,682 | 34,723 |

| SUMMARY OF RESULTS | | Alloc. Factor | TOTAL COMPANY | MERCHANT FUNCTION | SUPPLY COMMODITY | DIST & TRAN | BIPP |
|---|----------|---------------|---------------|-------------------|------------------|-------------|-----------|
| GAS PLANT IN SERVICE | | | | | | | |
| INTANGIBLE PLANT | | | | | | | |
| 301-ORGANIZATION | LABOR | | \$383 | \$49 | \$0 | \$327 | \$7 |
| 302-FRANCHISES AND CONSENTS | PDPLT | | 921 | 0 | 0 | 921 | 0 |
| 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | | 29,643,809 | 3,786,708 | 1 | 25,333,740 | 523,361 |
| TOTAL INTANGIBLE PLANT | | | 29,645,113 | 3,786,757 | 1 | 25,334,989 | 523,367 |
| NATURAL GAS PRODUCTION & GATHERING PLANT | | | | | | | |
| 325-LAND AND LAND RIGHTS | DPROD | | 12,118 | 0 | 0 | 12,118 | 0 |
| 330-PRODUCING GAS WELLS-WELL CONSTRUCTION | DPROD | | 2,995 | 0 | 0 | 2,995 | 0 |
| 331-PRODUCING GAS WELLS-WELL EQUIPMENT | DPROD | | 4,093 | 0 | 0 | 4,093 | 0 |
| 332-FIELD LINES | DPROD | | 48,148 | 0 | 0 | 48,148 | 0 |
| 335-DRILLING AND CLEANING EQUIPMENT | DPROD | | 3,508 | 0 | 0 | 3,508 | 0 |
| TOTAL NATURAL GAS PRODUCTION PLANT | | | 70,861 | 0 | 0 | 70,861 | 0 |
| TOTAL PRODUCTION PLANT | | | 70,861 | 0 | 0 | 70,861 | 0 |
| DEVELOPMENT OF RATE BASE-3 | | | | | | | |
| DISTRIBUTION PLANT | | | | | | | |
| 374-LAND AND LAND RIGHTS | DDIST | | 7,387,490 | 0 | 0 | 7,387,490 | 0 |
| 375-STRUCTURES & IMPROVEMENTS | DDIST | | 389,236 | 0 | 0 | 389,236 | 0 |
| 376-MAINS - HIGH PRESSURE | DDISTMHP | | 78,971,837 | 0 | 0 | 78,971,837 | 0 |
| 376-MAINS - OTHER | DDISTMO | | 236,915,512 | 0 | 0 | 236,915,512 | 0 |
| 378-M&R STATION EQUIP | DDIST | | 17,045,287 | 0 | 0 | 17,045,287 | 0 |
| 380-SERVICES | CUSTSERV | | 197,510,027 | 0 | 0 | 197,510,027 | 0 |
| 381-METERS | CUSTMET | | 19,974,716 | 0 | 0 | 19,974,716 | 0 |
| 382-METER INSTALLATIONS | CUSTMET | | 27,413,074 | 0 | 0 | 27,413,074 | 0 |
| 383-HOUSE REGULATORS | CUSTREG | | \$4,996,434 | \$0 | \$0 | \$4,996,434 | \$0 |
| 384-HOUSE REGULATOR INSTALLATIONS | CUSTREG | | 10,372,852 | 0 | 0 | 10,372,852 | 0 |
| 387-OTHER EQUIPMENT | DDIST | | 1,003,879 | 0 | 0 | 1,003,879 | 0 |
| TOTAL DISTRIBUTION PLANT | | | 601,980,344 | 0 | 0 | 601,980,344 | 0 |
| GENERAL PLANT | | | | | | | |
| 389-LAND AND LAND RIGHTS | LABOR | | 852,390 | 108,885 | 0 | 728,457 | 15,049 |
| 390-STRUCTURES & IMPROV | LABOR | | 14,285,349 | 1,824,814 | 0 | 12,208,327 | 252,207 |
| 391-OFFICE FURNITURE & EQUIP | LABOR | | 8,535,774 | 1,090,362 | 0 | 7,294,713 | 150,699 |
| 392-TRANSPORTATION EQUIP | LABOR | | 9,609,800 | 1,227,558 | 0 | 8,212,580 | 169,661 |
| 393-STORES EQUIP | PDPLT | | 181,099 | 0 | 0 | 181,099 | 0 |
| 394-TOOLS, SHOP, AND GARAGE EQUIP | LABTD | | 5,726,890 | 0 | 0 | 5,601,655 | 125,235 |
| 395-LABORATORY EQUIP | LABTD | | 729,887 | 0 | 0 | 713,926 | 15,961 |
| 396-POWER OPERATED EQUIP | LABTD | | 1,809,278 | 0 | 0 | 1,769,713 | 39,565 |
| 397-COMMUNICATION EQUIP | LABOR | | 4,399,957 | 562,052 | 0 | 3,760,224 | 77,681 |
| 398-MISCELLANEOUS EQUIP | LABOR | | 942,450 | 120,389 | 0 | 805,423 | 16,639 |
| 399-OTHER TANGIBLE PROPERTY | LABOR | | 0 | 0 | 0 | 0 | 0 |
| TOTAL GENERAL PLANT | | | 47,072,874 | 4,934,059 | 1 | 41,276,117 | 862,697 |
| NON INTEREST BEARING CWIP | DISTPLT | | 1,171,464 | 0 | 0 | 1,171,464 | 0 |
| TOTAL GAS PLANT IN SERVICE | | | 679,940,657 | 8,720,816 | 2 | 669,833,775 | 1,386,065 |
| DEVELOPMENT OF RATE BASE CONT-4 | | | | | | | |
| ACCUMULATED DEPRECIATION | | | | | | | |
| INTANGIBLE PLANT | | | | | | | |
| 301-ORGANIZATION | LABOR | | 383 | 49 | 0 | 327 | 7 |
| 302-FRANCHISES AND CONSENTS | PDPLT | | 921 | 0 | 0 | 921 | 0 |
| 303-MISCELLANEOUS INTANGIBLE PLANT | LABOR | | 15,315,539 | 1,956,411 | 0 | 13,088,733 | 270,395 |
| TOTAL INTANGIBLE PLANT | | | 15,316,844 | 1,956,460 | 0 | 13,089,981 | 270,402 |

| SUMMARY OF RESULTS | Alloc. Factor | TOTAL COMPANY | MERCHANT FUNCTION | SUPPLY COMMODITY | DIST & TRAN | BIPP |
|---|---------------|---------------|-------------------|------------------|-------------|---------|
| NATURAL GAS PRODUCTION & GATHERING PLANT | | | | | | |
| 325-LAND AND LAND RIGHTS | PRODNPLT | 12,119 | 0 | 0 | 12,119 | 0 |
| 330-PRODUCING GAS WELLS-WELL CONSTRUCT | PRODNPLT | 2,995 | 0 | 0 | 2,995 | 0 |
| 331-PRODUCING GAS WELLS-WELL EQUIPMENT | PRODNPLT | 4,094 | 0 | 0 | 4,094 | 0 |
| 332-FIELD LINES | PRODNPLT | 69,090 | 0 | 0 | 69,090 | 0 |
| 335-DRILLING AND CLEANING EQUIPMENT | PRODNPLT | 3,508 | 0 | 0 | 3,508 | 0 |
| TOTAL NATURAL GAS PROD. PLANT RESERVE | | 91,805 | 0 | 0 | 91,805 | 0 |
| TOTAL PRODUCTION PLANT RESERVE | | 91,805 | 0 | 0 | 91,805 | 0 |
| DEVELOPMENT OF RATE BASE-5 | | | | | | |
| DISTRIBUTION PLANT RESERVE | | | | | | |
| 374-LAND AND LAND RIGHTS | PLT37401 | 862,280 | 0 | 0 | 862,280 | 0 |
| 375-STRUCTURES & IMPROVEMENTS | PLT375 | 272,125 | 0 | 0 | 272,125 | 0 |
| 376-MAINS | PLT376 | 119,347,772 | 0 | 0 | 119,347,772 | 0 |
| 378-M&R STATION EQUIP - GEN | PLT378 | 4,675,011 | 0 | 0 | 4,675,011 | 0 |
| 380-SERVICES | PLT380 | 75,479,169 | 0 | 0 | 75,479,169 | 0 |
| 381-METERS | PLT381 | 6,730,761 | 0 | 0 | 6,730,761 | 0 |
| 382-METER INSTALLATIONS | PLT382 | 10,023,362 | 0 | 0 | 10,023,362 | 0 |
| 383-HOUSE REGULATORS | PLT383 | 1,380,216 | 0 | 0 | 1,380,216 | 0 |
| 384-HOUSE REGULATOR INSTALLATIONS | PLT384 | 1,910,159 | 0 | 0 | 1,910,159 | 0 |
| 387-OTHER EQUIPMENT | PLT387 | 535,432 | 0 | 0 | 535,432 | 0 |
| TOTAL DISTRIBUTION PLANT RESERVE | | 221,216,289 | 0 | 0 | 221,216,289 | 0 |
| GENERAL PLANT RESERVE | | | | | | |
| 389-LAND AND LAND RIGHTS | PLT389 | (6) | (1) | (0) | (5) | (0) |
| 390-STRUCTURES & IMPROV | PLT390 | 4,574,716 | 584,375 | 0 | 3,909,574 | 80,766 |
| 391-OFFICE FURNITURE & EQUIP | PLT391 | 5,450,396 | 696,235 | 0 | 4,657,934 | 96,227 |
| 392-TRANSPORTATION EQUIP | PLT392 | 4,930,837 | 629,866 | 0 | 4,213,917 | 87,054 |
| 393-STORES EQUIP | PLT393 | 121,804 | 0 | 0 | 121,804 | 0 |
| 394-TOOLS, SHOP, AND GARAGE EQUIP | PLT394 | 2,917,579 | 0 | 0 | 2,853,778 | 63,801 |
| 395-LABORATORY EQUIP | PLT395 | 425,093 | 0 | 0 | 415,797 | 9,296 |
| 396-POWER OPERATED EQUIP | PLT396 | 705,680 | 0 | 0 | 690,248 | 15,432 |
| 397-COMMUNICATION EQUIP | PLT397 | 2,018,863 | 257,890 | 0 | 1,725,330 | 35,643 |
| 398-MISCELLANEOUS EQUIP | PLT398 | 416,821 | 53,245 | 0 | 356,217 | 7,359 |
| 399-OTHER TANGIBLE PROPERTY | LABOR | (61,775) | (7,891) | (0) | (52,793) | (1,091) |
| TOTAL GENERAL PLANT RESERVE | | 21,500,008 | 2,213,720 | 0 | 18,891,801 | 394,487 |
| TOTAL ACCUMULATED DEPRECIATION | | 258,124,946 | 4,170,180 | 1 | 253,289,876 | 664,889 |
| NET GAS DISTRIBUTION PLANT IN SERVICE | | 380,764,056 | 0 | 0 | 380,764,056 | 0 |
| NET GAS GENERAL PLANT IN SERVICE | | 25,572,866 | 2,720,340 | 1 | 22,384,316 | 468,210 |
| NET TOTAL GAS PLANT IN SERVICE | | 421,815,712 | 4,550,637 | 1 | 416,543,899 | 721,175 |
| DEVELOPMENT OF RATE BASE CONT-6 | | | | | | |
| ADD: | | | | | | |
| INVESTMENT ADDITIONS | | | | | | |
| WORKING CAPITAL REQUIREMENTS | | | | | | |
| UNDERGROUND GAS STORAGE-RELIABILITY | DSTORR | 19,742,300 | 0 | 0 | 19,742,300 | 0 |
| UNDERGROUND GAS STORAGE (MFC) | ESALES | 23,722,727 | 23,722,727 | 0 | 0 | 0 |
| MATERIALS & SUPPLIES | PDPLT | 2,322,739 | 0 | 0 | 2,322,739 | 0 |
| PREPAYMENTS | PLANT | 8,448,515 | 108,359 | 0 | 8,322,933 | 17,222 |
| O & M WORKING CAPITAL | EXPOMXGP | 11,977,233 | 1,554,223 | 1,810 | 9,920,341 | 500,859 |
| O & M WORKING CAPITAL-GAS (MFC) | ESALES | 3,645,276 | 3,645,276 | 0 | 0 | 0 |
| OTHER W C - COMMODITY HEDGE MARGIN ACCT | ESALES | 10,916,000 | 10,916,000 | 0 | 0 | 0 |
| TOTAL WORKING CAPITAL | | 80,774,790 | 39,946,586 | 1,810 | 40,308,313 | 518,081 |

| SUMMARY OF RESULTS | Alloc. Factor | TOTAL COMPANY | MERCHANT FUNCTION | SUPPLY COMMODITY | DIST & TRAN | BIPP |
|---|---------------|---------------|-------------------|------------------|-------------|-----------|
| TOTAL INVESTMENT ADDITIONS | | 80,774,790 | 39,946,586 | 1,810 | 40,308,313 | 518,081 |
| DEDUCT: | | | | | | |
| INVESTMENT DEDUCTIONS | | | | | | |
| ACCUM DEFER DEBITS & CREDITS | | | | | | |
| PLANT RELATED | PLANT | (664,627) | (8,524) | (0) | (654,748) | (1,355) |
| DISTRIBUTION PLANT RELATED | DISTPLT | 436,865 | 0 | 0 | 436,865 | 0 |
| ENERGY RELATED | ESALES | (3,328,781) | (3,328,781) | 0 | 0 | 0 |
| REVENUE RELATED | DELREV | 676,800 | 91,923 | (180) | 575,250 | 9,807 |
| LABOR RELATED | LABOR | 6,543,409 | 835,857 | 0 | 5,592,028 | 115,524 |
| TOTAL ACCUM DEFER DEBITS & CREDITS | | 3,663,666 | (2,409,525) | (180) | 5,949,395 | 123,976 |
| ACCUMULATED DEFERRED INCOME TAX | | | | | | |
| PLANT RELATED | PLANT | 60,077,250 | 770,542 | 0 | 59,184,240 | 122,468 |
| DISTRIBUTION PLANT RELATED | DISTPLT | (2,099,730) | 0 | 0 | (2,099,730) | 0 |
| ENERGY RELATED | ESALES | (1,139,880) | (1,139,880) | 0 | 0 | 0 |
| REVENUE RELATED | DELREV | (491,180) | (66,712) | 131 | (417,481) | (7,117) |
| LABOR RELATED | LABOR | (3,091,780) | (394,945) | (0) | (2,642,250) | (54,585) |
| SOFTWARE DEVELOPMENT | CUBILB | 96,060 | 0 | 0 | 0 | 96,060 |
| BAD DEBTS | EXP904 | (2,611,620) | (1,783,513) | 0 | (814,226) | (13,881) |
| GAS DEMAND CHARGES | DPROD | (3,784,150) | 0 | 0 | (3,784,150) | 0 |
| TOTAL ACCUM DEFER INCOME TAX | | 46,954,970 | (2,614,508) | 131 | 49,426,404 | 142,944 |
| ACCUMULATED DEFERRED ITC | PLANT | 1,657,990 | 21,265 | 0 | 1,633,345 | 3,380 |
| TOTAL INVESTMENT DEDUCTIONS | | 52,276,626 | (5,002,768) | (49) | 57,009,143 | 270,300 |
| TOTAL RATE BASE | | 450,313,876 | 49,499,991 | 1,860 | 399,843,068 | 968,957 |
| OPERATING REVENUES-7 | | | | | | |
| GAS OPERATING REVENUES | | | | | | |
| SALES OF GAS REVENUES | | | | | | |
| DELIVERY REVENUE | | 133,699,045 | 18,159,039 | (35,568) | 113,638,216 | 1,937,357 |
| COMMODITY REVENUE | EREV | 277,408,311 | 0 | 277,408,311 | 0 | 0 |
| COMMODITY REVENUE-RELIABILITY | DPRODR | 6,034,769 | 0 | 0 | 6,034,769 | 0 |
| TOTAL SALES OF GAS REVENUES | | 417,142,124 | 18,159,039 | 277,372,744 | 119,672,985 | 1,937,357 |
| INTERDEPARTMENTAL SALES - BASE REV | DDIST | 3,798 | 0 | 0 | 3,798 | 0 |
| OTHER OPERATING REVENUES | | | | | | |
| 487-LATE PAYMENT CHARGES | EXP904 | 3,214,474 | 2,195,211 | 0 | 1,002,178 | 17,086 |
| 488-MISCELLANEOUS SERVICE REVENUES | DELREV | 201,737 | 27,400 | (54) | 171,467 | 2,923 |
| 489-GATHERING FACILITIES | DPROD | 0 | 0 | 0 | 0 | 0 |
| 493-RENT FROM GAS PROPERTY | EXPPTDC | 0 | 0 | 0 | 0 | 0 |
| 495-OTHER GAS REVENUES | EXPDEL | 6,542,435 | 292,124 | 1 | 5,914,585 | 335,724 |
| TOTAL OTHER OPERATING REVENUE | | 9,958,646 | 2,514,735 | (52) | 7,088,230 | 355,733 |
| TOTAL OPERATING REVENUES | | 427,104,569 | 20,673,774 | 277,372,691 | 126,765,013 | 2,293,090 |
| OPERATION & MAINTENANCE EXP-8 | | | | | | |
| PRODUCTION EXPENSE | | | | | | |
| PURCHASED GAS EXPENSES | | | | | | |
| 804-NATURAL GAS CITY GATE PURCHASES | EREV | 253,098,660 | 0 | 253,098,660 | 0 | 0 |
| 804-NATURAL GAS CITY GATE PURCH-RELIABILITY | DPRODR | 6,034,769 | 0 | 0 | 6,034,769 | 0 |
| 808.1-GAS WITHDRAWN FROM STORAGE-DEBIT | EREV | 60,214,825 | 0 | 60,214,825 | 0 | 0 |
| 808.2-GAS DELIVERED TO STORAGE-CREDIT | EREV | (40,319,562) | 0 | (40,319,562) | 0 | 0 |
| 805.1-PURCHASED GAS COST ADJUSTMENTS | EREV | 5,175,945 | 0 | 5,175,945 | 0 | 0 |

| SUMMARY OF RESULTS | Alloc. Factor | TOTAL COMPANY | MERCHANT FUNCTION | SUPPLY COMMODITY | DIST & TRAN | BIPP |
|--|---------------|---------------|-------------------|------------------|-------------|-----------|
| 812-GAS USED FOR OTH UTILIY OPER (CREDIT) | EREV | (802,255) | 0 | (802,255) | 0 | 0 |
| TOTAL PURCHASED GAS EXPENSE | | 283,402,382 | 0 | 277,367,614 | 6,034,769 | 0 |
| OTHER GAS SUPPLY EXPENSE | | | | | | |
| 807.5-OTH PURCHASED GAS EXP | EREV | 6,833 | 0 | 6,833 | 0 | 0 |
| 813-OTHER GAS SUPPLY EXPENSES-OTHER | DPROD | 703,372 | 0 | 0 | 703,372 | 0 |
| 813-OTHER GAS SUPPLY EXPENSES-MFC | ESALES | 97,044 | 97,044 | 0 | 0 | 0 |
| TOTAL OTHER GAS SUPPLY EXPENSE | | 807,249 | 97,044 | 6,833 | 703,372 | 0 |
| TOTAL PRODUCTION EXPENSE | | 284,209,631 | 97,044 | 277,374,446 | 6,738,141 | 0 |
| TRANSMISSION EXPENSE | | | | | | |
| 856-MAINS EXPENSES | DDIST | 22,016 | 0 | 0 | 22,016 | 0 |
| DISTRIBUTION EXPENSES | | | | | | |
| OPERATION EXPENSE | | | | | | |
| 870-OPER SUPERVISION & ENGINEER | EXP8719 | 1,782,351 | 0 | 0 | 1,782,351 | 0 |
| 871-LOAD DISPATCHING | DDIST | 1,333,746 | 0 | 0 | 1,333,746 | 0 |
| 874-MAINS AND SERVICES EXP | PLT37680 | 2,834,945 | 0 | 0 | 2,834,945 | 0 |
| 875-M & R STATION EXP-GENERAL | PLT378 | 976,722 | 0 | 0 | 976,722 | 0 |
| 877-M & R STATION EXP-CITY | PLT378 | 65,542 | 0 | 0 | 65,542 | 0 |
| 878-METER & HOUSE REGUL EXP | PLT38183 | 2,070,645 | 0 | 0 | 2,070,645 | 0 |
| 879-CUSTOMER INSTALLATIONS EXP | PLT37680 | 109,123 | 0 | 0 | 109,123 | 0 |
| 880-OTHER EXPENSES | EXP8719 | 5,147,032 | 0 | 0 | 5,147,032 | 0 |
| 881-RENTS | EXP8719 | 22,346 | 0 | 0 | 22,346 | 0 |
| TOTAL OPERATION EXPENSE | | 14,342,450 | 0 | 0 | 14,342,450 | 0 |
| MAINTENANCE EXPENSE | | | | | | |
| 885-SUPERVISION & ENGINEERING | EXP88693 | 2,798,280 | 0 | 0 | 2,798,280 | 0 |
| 886-MAINT OF STRUCTURE & IMPROV | PLT375 | 4,803 | 0 | 0 | 4,803 | 0 |
| 887-MAINT OF MAINS | PLT376 | 1,722,228 | 0 | 0 | 1,722,228 | 0 |
| 889-MAINT OF M&R STATION-GENERAL | PLT378 | 55,492 | 0 | 0 | 55,492 | 0 |
| 891-MEAS & REG STA EQUIP-CITY GATE CHK STA | PLT378 | 152,819 | 0 | 0 | 152,819 | 0 |
| 892-MAINT OF SERVICES | PLT380 | 1,335,429 | 0 | 0 | 1,335,429 | 0 |
| 893-MAINT OF METERS & HOUSE REG | PLT38183 | 199,078 | 0 | 0 | 199,078 | 0 |
| 894-MAINT OF OTHER EQUIPMENT | EXP88693 | 0 | 0 | 0 | 0 | 0 |
| TOTAL MAINTENANCE EXPENSE | | 6,268,128 | 0 | 0 | 6,268,128 | 0 |
| TOTAL DISTRIBUTION EXP | | 20,610,578 | 0 | 0 | 20,610,578 | 0 |
| OPERATION & MAINT EXP CONT-9 | | | | | | |
| CUSTOMER ACCOUNTING EXPENSES | | | | | | |
| 901-SUPERVISION | | | | | | |
| DISTRIBUTION & TRANSMISSION DELIVERY | CUBILD | 159,262 | 0 | 0 | 159,262 | 0 |
| BILL ISSUANCE & PAYMENT PROCESSING | CUBILB | 15,392 | 0 | 0 | 0 | 15,392 |
| TOTAL ACCT 901 | | 174,655 | 0 | 0 | 159,262 | 15,392 |
| 902-METER READING EXPENSE | CUSTMETR | 1,504,794 | 0 | 0 | 1,504,794 | 0 |
| 903-CUSTOMER RECORDS & COLLECT | | | | | | |
| DISTRIBUTION & TRANSMISSION DELIVERY | CUBILD | 1,167,122 | 0 | 0 | 1,167,122 | 0 |
| BILL ISSUANCE & PAYMENT PROCESSING | CUBILB | 1,695,903 | 0 | 0 | 0 | 1,695,903 |
| TOTAL ACCT 903 | | 2,863,024 | 0 | 0 | 1,167,122 | 1,695,903 |
| 904-UNCOLLECTIBLE ACCOUNTS | | | | | | |
| SUPPLY PROCUREMENT | E904PROC | 8,084,496 | 8,084,496 | 0 | 0 | 0 |
| DISTRIBUTION & TRANSMISSION DELIVERY | C904DIST | 3,690,807 | 0 | 0 | 3,690,807 | 0 |
| BILL ISSUANCE & PAYMENT PROCESSING | C904BIPP | 62,923 | 0 | 0 | 0 | 62,922 |
| TOTAL 904-UNCOLLECTIBLE ACCOUNTS | | 11,838,225 | 8,084,496 | 0 | 3,690,807 | 62,922 |
| 905-MISCELLANEOUS CUST ACCT EXP | | | | | | |
| DISTRIBUTION & TRANSMISSION DELIVERY | CUBILD | 465 | 0 | 0 | 465 | 0 |
| BILL ISSUANCE & PAYMENT PROCESSING | CUBILB | 526 | 0 | 0 | 0 | 526 |
| TOTAL ACCT 905 | | 991 | 0 | 0 | 465 | 526 |
| 906A-CREDIT AND COLLECTIONS EXPENSE | | | | | | |
| SUPPLY PROCUREMENT | E904PROC | 3,272,241 | 3,272,241 | 0 | 0 | 0 |
| DISTRIBUTION & TRANSMISSION DELIVERY | C904DIST | 1,493,873 | 0 | 0 | 1,493,873 | 0 |

| SUMMARY OF RESULTS | Alloc. Factor | TOTAL COMPANY | MERCHANT FUNCTION | SUPPLY COMMODITY | DIST & TRAN | BIPP |
|--|---------------|---------------|-------------------|------------------|-------------|-----------|
| BILL ISSUANCE & PAYMENT PROCESSING | C904BIPP | 25,468 | 0 | 0 | 0 | 25,468 |
| TOTAL 906A | | 4,791,582 | 3,272,241 | 0 | 1,493,873 | 25,468 |
| 906B-CALL CENTER AND MISCELLANEOUS EXPENSE | | | | | | |
| SUPPLY PROCUREMENT | E906PROC | 260,314 | 260,314 | 0 | 0 | 0 |
| DISTRIBUTION & TRANSMISSION DELIVERY | C906DIST | 118,841 | 0 | 0 | 118,841 | 0 |
| BILL ISSUANCE & PAYMENT PROCESSING | C906BIPP | 2,026 | 0 | 0 | 0 | 2,026 |
| TOTAL 906B | | 381,181 | 260,314 | 0 | 118,841 | 2,026 |
| TOTAL CUSTOMER ACCOUNTS EXP | | 21,554,453 | 11,617,051 | 0 | 8,135,164 | 1,802,238 |
| CUSTOMER SERVICE AND INFORMATIONAL EXPENSE | | | | | | |
| 908-CUSTOMER ASSISTANCE EXPENSE | | | | | | |
| RESIDENTIAL | CMARK1D | 216,231 | 0 | 0 | 216,231 | 0 |
| NON-RESIDENTIAL | CMARK2D | 77,105 | 0 | 0 | 77,105 | 0 |
| TOTAL ACCOUNT 908 | | 293,336 | 0 | 0 | 293,336 | 0 |
| 909-INFORMATIONAL AND INSTRUCTIONAL EXP | CMARK2D | 0 | 0 | 0 | 0 | 0 |
| 910-MISCELLANEOUS CUST SERV & INFORM EXP | | | | | | |
| RESIDENTIAL | AGWTALR | 0 | 0 | 0 | 0 | 0 |
| NON-RESIDENTIAL | AGWTALNR | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCOUNT 910 | | 0 | 0 | 0 | 0 | 0 |
| TOTAL CUSTOMER SERVICE EXPENSE | | 293,336 | 0 | 0 | 293,336 | 0 |
| OPERATION & MAINT EXP CONT-10 | | | | | | |
| SALES EXPENSE | | | | | | |
| 912-DEMONSTRATING & SELLING EXP | | | | | | |
| RESIDENTIAL | AGWTALR | 38,790 | 11,941 | 0 | 26,430 | 419 |
| NON-RESIDENTIAL | AGWTALNR | 466,833 | 64,699 | 0 | 400,168 | 1,965 |
| TOTAL ACCOUNT 912 | | 505,622 | 76,640 | 1 | 426,598 | 2,383 |
| 913-ADVERTISING EXP | | | | | | |
| RESIDENTIAL | AGWTALR | (710) | (219) | (0) | (484) | (8) |
| NON-RESIDENTIAL | AGWTALNR | (237) | (33) | (0) | (203) | (1) |
| TOTAL ACCOUNT 913 | | (947) | (251) | (0) | (687) | (9) |
| 916-MISCELLANEOUS SALES EXP | | | | | | |
| RESIDENTIAL | AGWTALR | 172 | 53 | 0 | 117 | 2 |
| NON-RESIDENTIAL | AGWTALNR | 1,547 | 214 | 0 | 1,326 | 7 |
| TOTAL ACCOUNT 916 | | 1,719 | 267 | 0 | 1,443 | 8 |
| 917-EEPS | C917DIST | 141,168 | 0 | 0 | 141,168 | 0 |
| TOTAL SALES EXPENSE | | 647,562 | 76,656 | 1 | 568,522 | 2,383 |
| ADMINISTRATIVE & GENERAL EXPENSE | | | | | | |
| 920-ADMIN & GENERAL SALERIES | LABXAG | 2,299,369 | 292,339 | 0 | 1,966,267 | 40,763 |
| 921-OFFICE SUPPLIES & EXPENSES | LABXAG | 911,097 | 115,836 | 0 | 779,109 | 16,152 |
| 922-ADMIN EXPENSES TRANSFERRED-CREDIT | LABXAG | (1,460,438) | (185,678) | (0) | (1,248,869) | (25,891) |
| 923-OUTSIDE SERVICES EMPLOYED - USS | LABXAG | 1,402,563 | 178,320 | 0 | 1,199,379 | 24,865 |
| 923-OUTSIDE SERVICES EMPLOYED - IT | AGWTALLO | 3,785,000 | 1,018,617 | 5 | 2,731,228 | 35,150 |
| 923-OUTSIDE SERVICES EMPLOYED - OTHER | AGWTALLO | 1,207,910 | 325,072 | 2 | 871,619 | 11,218 |
| 924-PROPERTY INSURANCE | DISTPLT | 70,449 | 0 | 0 | 70,449 | 0 |
| 925-INJURIES AND DAMAGES | LABXAG | 1,013,144 | 128,810 | 0 | 866,373 | 17,961 |
| 926-EMPLOYEES PENSIONS & BENEFIT | LABXAG | (2,939,851) | (373,769) | (0) | (2,513,964) | (52,118) |
| 928A-REGULATORY COMM EXP - REG ASSESS | DISTPLT | 885,629 | 0 | 0 | 885,629 | 0 |
| 928B-REGULATORY COMM EXP - OTHER | AGWTALLO | 117,789 | 31,699 | 0 | 84,996 | 1,094 |
| 930.1-GENERAL ADVERTISING | AGWTALLO | 255,252 | 68,693 | 0 | 184,188 | 2,370 |
| 930.2-MISCELLANEOUS GENERAL EXP | LABXAG | 4,258,672 | 541,442 | 0 | 3,641,732 | 75,498 |
| 931-RENTS | PLANT | 1,285,423 | 16,487 | 0 | 1,266,316 | 2,620 |
| 932-MAINT. OF GENERAL PLANT | LABXAG | 70,029 | 8,903 | 0 | 59,884 | 1,241 |
| TOTAL ADMIN & GENERAL EXP | | 13,162,038 | 2,166,771 | 7 | 10,844,335 | 150,924 |
| TOTAL O&M EXP EXCL PURCHASED GAS | | 57,097,232 | 13,957,522 | 6,840 | 41,177,325 | 1,955,545 |
| TOTAL OPERATION & MAINT EXP | | 340,499,614 | 13,957,522 | 277,374,454 | 47,212,093 | 1,955,545 |
| OTHER EXPENSES-11 | | | | | | |

| SUMMARY OF RESULTS | Alloc. Factor | TOTAL COMPANY | MERCHANT FUNCTION | SUPPLY COMMODITY | DIST & TRAN | BIPP |
|---------------------------------------|---------------|---------------|-------------------|------------------|-------------|-----------|
| DEPRECIATION AND AMORTIZATION EXPENSE | | | | | | |
| INTANGIBLE PLANT | INTPLT | 2,504,514 | 319,917 | 0 | 2,140,381 | 44,216 |
| DISTRIBUTION PLANT EXPENSE | | | | | | |
| 374-LAND AND LAND RIGHTS | PLT37401 | 95,405 | 0 | 0 | 95,405 | 0 |
| 375-STRUCTURES & IMPROVEMENTS | PLT375 | 10,704 | 0 | 0 | 10,704 | 0 |
| 376-MAINS | PLT376 | 6,512,845 | 0 | 0 | 6,512,845 | 0 |
| 378-M&R STATION EQUIP - GEN | PLT378 | 412,251 | 0 | 0 | 412,251 | 0 |
| 380-SERVICES | PLT380 | 5,160,919 | 0 | 0 | 5,160,919 | 0 |
| 381-METERS | PLT381 | 594,782 | 0 | 0 | 594,782 | 0 |
| 382-METER INSTALLATIONS | PLT382 | 912,056 | 0 | 0 | 912,056 | 0 |
| 383-HOUSE REGULATORS | PLT383 | 291,544 | 0 | 0 | 291,544 | 0 |
| 384-HOUSE REGULATOR INSTALLATIONS | PLT384 | 290,522 | 0 | 0 | 290,522 | 0 |
| 387-OTHER EQUIPMENT | PLT387 | 49,367 | 0 | 0 | 49,367 | 0 |
| TOTAL DISTRIBUTION EXPENSE | | 14,330,395 | 0 | 0 | 14,330,395 | 0 |
| GENERAL PLANT | GENPLT | 1,763,394 | 184,834 | 0 | 1,546,242 | 32,317 |
| TOTAL DEPRECIATION EXPENSE | | 18,598,303 | 504,752 | 0 | 18,017,018 | 76,533 |
| TAXES OTHER THAN INCOME | | | | | | |
| PROPERTY | PLANT | 20,360,088 | 261,135 | 0 | 20,057,448 | 41,504 |
| PAYROLL | LABOR | 1,460,438 | 186,557 | 0 | 1,248,097 | 25,784 |
| SALES & USE | PLANT | 427,764 | 5,486 | 0 | 421,405 | 872 |
| GROSS RECEIPTS TAX (GRT) | TGRT | 6,147,553 | 1,084,128 | (1,937) | 4,975,728 | 89,634 |
| PROPERTY TAX DEFERRAL | PLANT | (3,920,112) | (50,279) | (0) | (3,861,842) | (7,991) |
| TOTAL TAXES OTHER THAN INCOME | | 24,475,730 | 1,487,028 | (1,937) | 22,840,836 | 149,803 |
| REGULATORY DEBITS & CREDITS | LABOR | 667,363 | 85,249 | 0 | 570,332 | 11,782 |
| TOTAL OPERATING EXPENSES | | 384,241,010 | 16,034,551 | 277,372,517 | 88,640,278 | 2,193,663 |
| NET OPERATING INCOME BEFORE INC TAXES | | 42,863,559 | 4,639,223 | 174 | 38,124,735 | 99,426 |
| TOTAL INCOME TAX EXPENSE | | 9,790,868 | 1,047,531 | 39 | 8,719,380 | 23,918 |
| NET OPERATING INCOME AFTER INC TAXES | | 33,072,690 | 3,591,692 | 135 | 29,405,355 | 75,509 |
| DEVELOPMENT OF INCOME TAXES - 12 | | | | | | |
| OPERATING REVENUES | | 427,104,569 | 20,673,774 | 277,372,691 | 126,765,013 | 2,293,090 |
| OPERATING EXPENSES | | | | | | |
| OPERATION & MAINTENANCE EXP | | 340,499,614 | 13,957,522 | 277,374,454 | 47,212,093 | 1,955,545 |
| DEPRECIATION EXPENSE | | 18,598,303 | 504,752 | 0 | 18,017,018 | 76,533 |
| TAXES OTHER THAN INCOME | | 24,475,730 | 1,487,028 | (1,937) | 22,840,836 | 149,803 |
| REGULATORY DEBITS & CREDITS | | 667,363 | 85,249 | 0 | 570,332 | 11,782 |
| INTEREST EXPENSE SUPPORTING RATE BASE | RATEBASE | 15,804,000 | 1,737,228 | 65 | 14,032,701 | 34,006 |
| TOTAL OPERATING EXPENSES | | 400,045,010 | 17,771,779 | 277,372,583 | 102,672,979 | 2,227,669 |
| OPERATING INC BEFORE TAXES | | 27,059,559 | 2,901,995 | 109 | 24,092,034 | 65,420 |
| LESS: | | | | | | |
| STATE TAX @ 7.10% | | 1,921,229 | 206,042 | 8 | 1,710,534 | 4,645 |
| FEDERAL TAX BASIS | | 25,138,330 | 2,695,954 | 101 | 22,381,500 | 60,776 |
| FEDERAL INCOME TAX @ 35.00% | | 8,798,416 | 943,584 | 35 | 7,833,525 | 21,271 |
| PLUS: | | | | | | |
| FLOW THROUGH IMPACTS | RATEBASE | (928,776) | (102,094) | (4) | (824,679) | (1,998) |
| TOTAL INCOME TAX EXPENSE | | 9,790,868 | 1,047,531 | 39 | 8,719,380 | 23,918 |

RG&E Electric ECOS

Explanation of Allocation to Service Class

EXTERNALLY DEVELOPED ALLOCATORS

Distribution Related

D2CP – Average of Summer and Winter Coincident Peaks (2CP) at Transmission Voltage Level Allocator.

DNCPSTA – Non-Coincident Peak at Primary voltage Allocator.

DNCPPRI – Non-Coincident Peak at Primary voltage Allocator.

DNCPSEC – Non-Coincident Peak at Secondary voltage Allocator.

DNCPSECT – Non-Coincident Peak at Secondary voltage allocation factor for Distribution Transformer Account.

DNCPSECS – Non-Coincident Peak at Secondary voltage allocation factor for Distribution Services Account.

Transmission Related

DCPT12 - 12 CP Demand at Transmission Level Allocator. Average of the 12 monthly coincident peaks by SC. Calculates loads at the Transmission voltage level.

Energy Related

ENERGY - RG&E Supplied @ Generation (kWh) – RG&E Energy Allocator at Generation Level.

ENERX – Total Energy @ Generation

Customer Related

CUPRI - Number of Primary & Secondary - metered customers Allocator.

CUSEC - Number of Secondary –metered Customers Allocator.

CUSECTR –Allocation Factor for the number of Secondary customers used to assign the customer component of the Transformer Plant Account.

CUSECS –Allocation Factor for the number of Secondary customers used to assign the customer component of the Services Account.

CMETX - Meter Transformer Allocator. A study was done to determine the cost of transformers and installations by service class.

CMETI - Meter Investment Allocator. A study was completed to determine the cost of meter materials by service class.

CMETSVC - Services Investment Allocator. A study was completed to determine the cost of services, installation costs, and labor by service class.

CMETR - Meter Reads Allocator. Annual number of meter reads.

CUST373 – Street Lighting and Area Lighting direct assignment based on Total kWh at the Meter

CUBILD - Number of Bills Allocator – Distribution

CUBILB - Number of Bills Allocator – Bill Issuance

CUBILR - Number of Bills Allocator – Meter Reading

CUBILS - Number of Bills Allocator – Supply Procurement

CUBILI- Number of Bills Allocator – Meter Investment

CMARK1D - Marketing Allocator for expense accounts 908 - Customer Assistance Expense and 909 – Informational and Instructional Advertising Expense. Based on annual revenue weighted by residential service class.

CMARK2D - Marketing Allocator for account 908 - Customer Assistance and 909 – Informational and Instructional Advertising Expense. Based on annual revenue weighted by non-residential service class.

CENERGY - Energy RG&E @ Generation (kWh) – RG&E Energy Allocator at Generation Level.
(Functionalized to Supply Procurement (MFC)

CENER – Total Energy @ Generation (Functionalized to Supply Procurement (MFC)

917DIST – Based on total kWh at the meter.

INTERNALLY DEVELOPED ALLOCATORS

| Name | Functionalized and Allocated on the basis of: |
|----------|---|
| AGWTALLO | WTG ALLOC LABOR, RATEBASE & EXP906B |
| AGWTALNR | WTG ALLOC LABOR, RB & EXP906B-NON-RESID |
| AGWTALR | WTG ALLOC LABOR, RB & EXP906B-RESID |
| C904BILL | ACCT 904 BILL ISSUANCE CUST ALLOC – Sales revenue |

| | |
|----------|---|
| | weighted between Residential and Nonresidential |
| C904DIST | ACCT 904 DISTRIBUTION CUST ALLOC Sales revenue |
| | weighted between Residential and Nonresidential |
| C904METI | ACCT 904 METER INVESTMENT CUST ALLOC Sales |
| | revenue weighted between Residential and Nonresidential |
| C904METR | ACCT 904 METER READING CUST ALLOC Sales revenue |
| | weighted between Residential and Nonresidential |
| C904METS | ACCT 904 METER SERVICES CUST ALLOC Sales revenue |
| | weighted between Residential and Nonresidential |
| C904PROC | ACCT 904 SUPPLY PROC CUST ALLOC Sales revenue |
| C906BILL | weighted between Residential and Nonresidential |
| C906DIST | ACCT 906 BILL ISSUANCE CUST ALLOC |
| C906METI | ACCT 906 DISTRIBUTION CUST ALLOC |
| C906METR | ACCT 906 METER INVESTMENT CUST ALLOC |
| C906METS | ACCT 906 METER READING CUST ALLOC |
| C906PROC | ACCT 906 METER SERVICES CUST ALLOC |
| C917DIST | ACCT 906 SUPPLY PROC CUST ALLOC |
| CENER | ACCT 917 DISTRIBUTION CUST ALLOC |
| CENERGY | ENERGY TOTAL @ METER (KWH) |
| D904DIST | ENERGY RGE @ METER (KWH) |
| D904PROD | ACCT 904 SUPPLY DIST DEM REL ALLOC |
| D904TRAN | ACCT 904 SUPPLY PROD DEM REL ALLOC |
| D906DIST | ACCT 904 SUPPLY TRANS REL ALLOC |
| D906PROD | ACCT 906 SUPPLY DIST DEM REL ALLOC |
| D906TRAN | ACCT 906 SUPPLY PROD DEM REL ALLOC |
| DEPRES | ACCT 906 SUPPLY TRANS REL ALLOC |
| E904DIST | TOTAL DEPRECIATION RESERVE |
| E906DIST | ACCT 904 SUPPLY DIST ENERGY REL ALLOC |
| EXO590 | ACCT 906 SUPPLY DIST ENERGY REL ALLOC |
| EXP506 | ACCT 590-SUPERV & ENGINEER |
| EXP531 | ACCT 506-STEAM POWER |
| EXP537 | ACCT 531-MAINTENANCE ELECT PLT |
| EXP539 | ACCT 537-HYDRAULIC EXPENSES |
| EXP542 | ACCT 539-MISC HYDRAULIC GEN EXP |
| EXP543 | ACCT 542-MAINTENANCE OF STRUCT |
| EXP544 | ACCT 543-MAINT OF RESERV DAMS |
| EXP545 | ACCT 544-MAINT OF HYDRO PLANT |
| EXP553 | ACCT 545-MAINT OF MISC HYDRO PLT |
| EXP554 | ACCT 553-MNT GEN & ELEC PLT OTH |
| | ACCT 554-MNT OF POW GEN EQ OTH |

| | |
|----------|---|
| EXP556 | ACCT 556-OTHER EXP - (ACCT 557) |
| EXP557 | ACCT 557-OTHER EXPENSES (BAL 556 & 557) |
| EXP560 | ACCT 560-SUPERVISION & ENGINEER |
| EXP561 | ACCT 561-LOAD DISPATCHING |
| EXP5615 | TRANS EXP OPER ACCTS 561 - 565 |
| EXP562 | ACCT 562-STATION EXPENSES |
| EXP563 | ACCT 563-OVERHEAD LINE EXP |
| EXP566 | ACCT 566-MISC TRANSMISSION EXP |
| EXP568 | ACCT 568-SUPERVISION & ENGINEER |
| EXP569 | ACCT 569-STRUCTURES |
| EXP5692 | TRANS EXP MAINT ACCTS 569 - 572 |
| EXP570 | ACCT 570-STATION EQUIPMENT |
| EXP571 | ACCT 571-OVERHEAD LINES |
| EXP572 | ACCT 572-UNDERGROUND LINES |
| EXP580 | ACCT 580-SUPERV & ENGINEER |
| EXP581 | ACCT 581-LOAD DISPATCHING |
| EXP58157 | DIST EXP OPER ACCTS 581 - 587 |
| EXP582 | ACCT 582-STATION EXPENSES |
| EXP583 | ACCT 583-OVERHEAD LINE EXPENSES |
| EXP584 | ACCT 584-UNDERGROUND LINE EXP |
| EXP585 | ACCT 585-STREET LIGHT EXPENSES |
| EXP586 | ACCT 586-METER EXPENSE |
| EXP587 | ACCT 587-CUSTOMER INSTALLATIONS |
| EXP588 | ACCT 588-MISC DISTRIBUTION EXP |
| EXP590 | 590-SUPERV & ENGINEER |
| EXP591 | ACCT 591-STRUCTURES |
| EXP59168 | DIST EXP MAINT ACCTS 591 - 596 & 598 |
| EXP59197 | DIST EXP MAINT ACCTS 591 - 597 |
| EXP592 | ACCT 592-STATION EQUIPMENT |
| EXP5921 | ACCT 592.1-STRUCTURES |
| EXP593 | ACCT 593-OVERHEAD LINES |
| EXP594 | ACCT 594-UNDERGROUND LINES |
| EXP595 | ACCT 595-LINE TRANSFORMERS |
| EXP596 | ACCT 596-STREET LIGHT EXPENSES |
| EXP597 | ACCT 597-METERS EXPENSE |
| EXP598 | ACCT 598-INSTALLATION ON CUST PREM |
| EXP901B | ACCT 901-BILL ISSUE & PAY PROC RELATED |
| EXP901D | ACCT 901-DELIVERY/BILLING RELATED |
| EXP902 | ACCT 902-METER READING EXP |
| EXP903B | ACCT 903-BILL ISSUE & PAY PROC RELATED |

| | |
|----------|--|
| EXP903D | ACCT 903-DELIVERY/BILLING RELATED |
| EXP904 | ACCT 904-UNCOLLECTIBLE ACCOUNTS |
| EXP905B | ACCT 905-BILL ISSUE & PAY PROC RELATED |
| EXP905D | ACCT 905-DELIVERY/BILLING RELATED |
| EXP906 | ACCT 906A-CREDITS & COLLECTIONS |
| EXP907 | ACCT 906B-CALL CENTER, APPEALS, MISC |
| EXP908 | ACCT 908-CUSTOMER ASSISTANCE EXP |
| EXP909 | ACCT 909-INFO & INSTRUCT ADVERTISING EXP |
| EXP910 | ACCT 910-MISC CUST SERV & INFO EXP |
| EXP912 | ACCT 912-DEMO & SELLING EXP |
| EXP913 | ACCT 913-ADVERTISING EXP |
| EXP916 | ACCT 916-MISC SALES EXP |
| EXP920 | ACCT 920-ADMIN & GENERAL SALARY |
| EXP921 | ACCT 921-OFFICE SUPPLIES & EXP |
| EXP921 | ACCT 921-OFFICE SUPPLIES & EXP |
| EXP924 | ACCT 924-PROPERTY INSURANCE |
| EXP925 | ACCT 925-INJURIES & DAMAGES |
| EXP926 | ACCT 926-EMPLOYEE PENS & BEN |
| EXP928 | ACCT 928-REGULATORY COMM EXP |
| EXP9301 | ACCT 930.1-ADVERT GOODWILL - DIST |
| EXP9302 | ACCT 930.2-MISC GEN EXP |
| EXP931 | ACCT 931-RENTS |
| EXP935 | ACCT 935-MAINT OF STRUCTURES |
| EXPDEL | TOTAL DELIVERY EXPENSES |
| EXPOM | TOT OPER & MAINT EXP BEFORE ADJ |
| EXPPDM | EXP PROD, DIST, MET INV, MET SERV |
| EXPPTDMF | EXP PROD, TRAN, DIST, MET INV, MET SERV |
| LABHM | LABOR HYDRO MAINT ACCT 542-545 |
| LABHO | LABOR HYDRO OPER ACCT 537-539 |
| LABOM | LABOR OTH POW MAINT ACCT 552-554 |
| LABOR | TOTAL OPER & MAINTENANCE LABOR |
| LABORXAG | LABOR EXCL ADMIN & GEN EXP |
| LABTDF | LABOR PROD,TRAN, DIST, 903 & 905 |
| NETDIST | TOTAL NET DISTR PLT EXCL METERS |
| P3546OH | ACCT 354-356 OVERHEAD LINES |
| P3578UG | ACCT 357 - 358 UNDERGROUND LINES |
| PLANT | TOTAL PLANT IN SERVICE EXCL CWIP |
| PLT330 | ACCT 330-LAND & LAND RIGHTS |
| PLT331 | ACCT 331-STRUCTURES & IMPROV |
| PLT332 | ACCT 332-DAMS & WATERWAYS |

| | |
|----------|----------------------------------|
| PLT333 | ACCT 333-WATERWHEELS & TURB |
| PLT334 | ACCT 334-ACCESSORY EQUIPMENT |
| PLT335 | ACCT 335-MISC POWER PLANT EQUIP |
| PLT336 | ACCT 336-ROADS RAILROADS & BRID |
| PLT350 | ACCT 350 LAND & LAND RIGHTS |
| PLT3503S | ACCT 350-353 TRANS STATION EQ |
| PLT352 | ACCT 352-STRUCTURES & IMPROV |
| PLT353 | ACCT 353-STATION EQUIPMENT |
| PLT354 | ACCT 354-TOWERS & FIXTURES |
| PLT355 | ACCT 355-POLES & FIXTURES |
| PLT356 | ACCT 356-OVERHEAD COND & DEVICES |
| PLT357 | ACCT 357-UNDERGROUND CONDUIT |
| PLT358 | ACCT 358-UNDERGRND COND & DEV |
| PLT360 | ACCT 360-LAND & LAND RIGHTS |
| PLT3602S | ACCT 360-362 DISTR STATION EQ |
| PLT361 | ACCT 361-STRUCTURES & IMPROV |
| PLT362 | ACCT 362-STATION EQUIPMENT |
| PLT364 | ACCT 364-POLES, TOWERS & FIXT |
| PLT3645 | DIST PLANT ACCTS 364 & 365 |
| PLT365 | ACCT 365-OVERHEAD COND & DEV |
| PLT366 | ACCT 366-UNDERGROUND CONDUIT |
| PLT3667 | DIST PLANT ACCTS 366 & 367 |
| PLT367 | ACCT 367-UNDERGRD COND & DEV |
| PLT368 | ACCT 368-LINE TRANSFORMERS |
| PLT369 | ACCT 369-SERVICES |
| PLT370 | ACCT 370-METERS |
| PLT371 | ACCT 371-INSTALL ON CUST PREM |
| PLT373 | ACCT 373-STREET LIGHT & SGN SYS |
| PLT389 | ACCT 389-LAND & LAND RIGHTS |
| PLT390 | ACCT 390-STRUCTURES & IMPROVE |
| PLT391 | ACCT 391-OFFICE FURN & EQUIPMENT |
| PLT392 | ACCT 392-TRANSPORTATION EQUIP |
| PLT393 | ACCT 393-STORES EQUIPMENT |
| PLT394 | ACCT 394-TOOLS, SHOP & GAR EQ |
| PLT395 | ACCT 395-LABORATORY EQUIPMENT |
| PLT396 | ACCT 396-POWER OPERATED EQUIP |
| PLT397 | ACCT 397-COMMUNICATION EQUIP |
| PLT398 | ACCT 398-MISCELLANEOUS EQUIP |
| PLTCOM | TOTAL COMMON PLANT |
| PLTDIST | TOTAL DISTRIBUTION PLANT |

| | |
|----------|---|
| PLTGEN | TOTAL GENERAL PLANT |
| PLTHYDRO | TOTAL HYDRO PROD PLANT |
| PLTOTH | TOTAL OTHER PROD PLANT |
| PLTPROD | TOTAL PRODUCTION PLANT |
| PLTPTD | TOTAL PROD TRANS & DISTR PLANT |
| PLTSTA | TRANS & DISTR STATION PLT |
| PLTSTEAM | TOTAL STEAM PROD PLANT |
| PLTTD | TOTAL TRANSM & DISTR PLANT |
| PLTTRAN | TOTAL TRANSMISSION PLANT |
| RACREV | RETAIL ACCESS SERVICES ALLOC |
| RATEBASE | TOTAL RATE BASE EXCL EBCAP |
| REVDEL | DELIVERY REVENUES |
| REVDELIN | DELIVERY REVENUES INPUT ALLOCATOR |
| TCOS1 | RESIDENTIAL SERVICE SC 1 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS10 | LARGEEN SERV TOU SUB-TRAN IND SC 8 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS11 | LARGEEN SERV TOU SUB-TRAN COM SC 8 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS12 | LARGEEN SERV TOU TRAN SC 8 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS13 | STREET LIGHTING SERVICE SC1, SC2, SC3 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS14 | AVAILABLE FOR FUTURE USE |
| TCOS15 | AVAILABLE FOR FUTURE USE |
| TCOS16 | AREA LTG SERVICE SC 6 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS2 | RESIDENTIAL TOU SC 4 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS3 | GEN SERVICE SMALL USE SC 2 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS4 | GEN SERVICE 100 kW MIN SC 3 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS5 | GEN SERVICE 12 kW MIN SC 7 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS6 | GEN SERVICE TOU SC 9 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS7 | LARGEEN SERV TOU SEC SC 8 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS8 | LARGEEN SERV TOU SUB-TRAN SEC SC 8 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS9 | LARGEEN SERV TOU PRI SC 8 SALES REVENUE AT |

| | CLAIMED RATE OF RETURN |
|----------|-----------------------------------|
| TLABHM | TOTAL LABOR HYDRO MAINT EXP |
| TLABHO | TOTAL LABOR HYDRO OPER EXP |
| TLABOM | TOTAL LABOR OTH POW MAINT EXP |
| TLABOO | TOTAL LABOR OTH POW OPER EXP |
| TLABXSUP | TOTAL LABOR EXCLUDING SUPPLY PROC |
| TLABXSUP | PREPAYMENTS |

RG&E Gas ECOS

Explanation of Allocation to Service Class

EXTERNALLY DEVELOPED ALLOCATORS

Production Related

DPROD - Production Plant Allocator. Based on Design day dth.

DPRODR - Production Plant Allocator - Reliability. Based on Commodity Sales Revenue.

Storage Related

DSTORR – Reliability for Underground Gas Storage. Based on Design Day dth.

Distribution Related

DDIST – Distribution Plant Allocator. Based on Design day dth.

DDISTMHP – Distribution High Pressure Mains. Based on Design Day dth.

DDISTMO – Distribution Other Mains. Based on Design Day dth excluding High Pressure SC 3..

Commodity Related

ESALES - Commodity Annual Volume Allocator. Based on Normalized Firm Sales Calendar dth.

EPROD - Commodity Supply Allocator. Based on Commodity Sales Revenue (Not Currently Being Used).

ENERX – Annual Normalized Sales Volumes (dth).

Customer Related

CUSTSERV - Customer service allocator for Account 380. Based on Total Services Investment

CUSTMET - Meter Investment Allocator for account 381. Based on Total Meter and Regulator Investment.

CUSTREG - House Regulators Allocator for Account 383. Based on Total Meter and Regulator Investment (excludes Industrial, Municipal, and Non-Residential Distribution Generation Service Classes..

CUSTMETR - Customer Meter Reading Expense Allocator for Account 902. Based on Number of Meter Reads .

CUBILD - Number of Bills - Distribution & Transmission Delivery Allocator. Based on Total Number of Bills.

CUBILB - Number of Bills - Bill Issuance & Payment Processing. Based on Total Number of Bills less Non-firm service class portion.

CMARK1D - Marketing Allocator Dist 1 - Residential Allocator. Based on Normalized Residential Delivery Revenues less Non-firm service class portion.

CMARK2D - Marketing Allocator Dist 2 - Non-Residential Allocator. Based on Normalized Non-Residential Delivery Revenues less Non-firm service class portion.

CSALES - Based on Normalized Total System Throughput Calendar dth.

C917DIST - Based on Normalized Total System Sales Calendar dth.

INTERNALLY DEVELOPED ALLOCATORS

| Name | Functionalized and Allocated on the basis of: |
|----------|---|
| AGWTALLO | WTG ALLOC LABOR, RB & REV |
| AGWTALNR | WTG ALLOC LABOR, RB & REV - NON-RESID |
| AGWTALR | WTG ALLOC LABOR, RB & REV - RESID |
| C904BIPP | BILL ISSUE & PAYMENT PROCESSING |
| C904DIST | DELIVERY/BILLING |
| C904PROC | SUPPLY PROCUREMENT (MFC) |
| C906BIPP | BILL ISSUE & PAYMENT PROCESSING |
| C906DIST | TRANSMISSION DEL & DISTRIBUTION |
| C906PROC | SUPPLY PROCUREMENT (MFC) |
| D904DIST | ACCT 904 SUPPLY DIST DEM REL ALLOC |
| D906DIST | ACCT 906 SUPPLY DIST DEM REL ALLOC |
| DELREV | TOTAL DELIVERY SALES REVENUES |
| DISTPLT | TOTAL DISTRIBUTION PLANT |
| E904DIST | ACCT 904 SUPPLY COMMODITY REL ALLOC |
| E904PROC | ACCT 904 SUPPLY COMMODITY REL ALLOC |
| E906DIST | ACCT 906 SUPPLY COMMODITY REL ALLOC |
| E906PROC | ACCT 906 SUPPLY COMMODITY REL ALLOC |
| EREV | TOTAL COMMODITY SALES REVENUES |

| | |
|----------|---|
| EXP870 | 870-OPER SUPERVISION & ENGINEER |
| EXP8719 | ACCTS 871 THRU 879 |
| EXP874 | 874-MAINS AND SERVICES EXP |
| EXP875 | 875-M & R STATION EXP-GENERAL |
| EXP876 | 876-M & R STATION EXP-INDUSTRIAL |
| EXP878 | 878-METER & HOUSE REGUL EXP |
| EXP879 | 879-CUSTOMER INSTALLATIONS EXP |
| EXP880 | 880-OTHER EXPENSES |
| EXP881 | 881-RENTS |
| EXP885 | 885-SUPERVISION & ENGINEERING |
| EXP886 | 886-MAINT OF STRUCTURE & IMPROV |
| EXP88693 | ACCTS 886 THRU 893 |
| EXP887 | 887-MAINT OF MAINS |
| EXP889 | 889-MAINT OF M&R STATION-GENERAL |
| EXP890 | 890-MAINT OF M&R STATION-INDUSTRIAL |
| EXP892 | 892-MAINT OF SERVICES |
| EXP893 | 893-MAINT OF METERS & HOUSE REG |
| EXP894 | 894-MAINT OF OTHER EQUIPMENT |
| EXP9015 | CUSTOMER ACCOUNTING EXP EXCL ACCT 904 |
| EXP902 | 902-METER READING EXP |
| EXP903 | 903-CUSTOMER RECORDS & COLLECTIONS |
| EXP904 | 904-UNCOLLECTIBLE ACCOUNTS |
| EXP905 | 905-MISCELLANEOUS CUST ACCT EXP |
| EXP906A | 906A-CREDIT AND COLLECTIONS EXP |
| EXP906B | 906B-CALL CENTER & MISC EXP |
| EXP9070 | CUSTOMER SERVICE ACCTS 907-910 |
| EXP908 | 908-CUSTOMER ASSISTANCE EXP |
| EXP909 | 909-INFORMATIONAL AND INSTRUCTIONAL EXP |
| EXP910 | 910-CUSTOMER ASSISTANCE EXP |
| EXP911 | 911-SUPERVISION |
| EXP912 | 912-DEMONSTRATING & SELLING |
| EXP913 | 913-PROMOTIONAL ADVERTISING EXP |
| EXP916 | 916-MISCELLANEOUS SALES PROMOTION EXP |
| EXP921 | 921-OFFICE SUPPLIES & EXPENSES |
| EXP923 | 923-OUTSIDE SERVICES EMPLOYED |
| EXP924 | 924-PROPERTY INSURANCE |
| EXP925 | 925-INJURIES AND DAMAGES |
| EXP926 | 926-EMPLOYEES PENSIONS AND BENEFITS |
| EXP928 | 928-REGULATORY COMMISSION EXPENSE |

| | |
|------------|--|
| EXP930.1 | 930.1-INSTL. OR GOODWILL ADVERTISING |
| EXP930.2 | 930.2-MISCELLANEOUS GENERAL EXP. |
| EXP931 | 931-RENTS |
| EXP932 | 932-MAINTENANCE OF GENERAL PLANT |
| EXPAG | TOTAL ADMIN & GENERAL EXPENSE |
| EXPCA | TOTAL CUSTOMER ACCOUNTING EXP |
| EXPCS | TOTAL CUSTOMER SERVICE EXP |
| EXPDEL | DELIVERY EXPENSE |
| EXPDIST | TOTAL DISTRIBUTION EXPENSE |
| EXPOMXAG | TOTAL O&M EXCL A&G EXPENSE |
| EXPOMXGP | TOTAL O&M EXCL GAS PURCHASES |
| EXPPROD | TOTAL PRODUCTION EXPENSE |
| EXPPTDC | EXP NAT GAS PROD, TRAN, DIST, CUSTOMER |
| EXPSALES | TOTAL SALES EXPENSE |
| EXPTOM | TOTAL OPERATION & MAINT EXPENSE |
| GENPLT | TOTAL GENERAL PLANT |
| INTPLT | TOTAL INTANGIBLE PLANT |
| LABAG | TOTAL ADMIN & GENERAL LABOR |
| LABCA | TOTAL CUSTOMER ACCOUNTS LABOR |
| LABCAXS | CUSTOMER ACCOUNTING LABOR EXCL SUPERV |
| LABCS | TOTAL CUSTOMER SERVICE & INFORMATION LABOR |
| LABDIST | TOTAL DISTRIBUTION LABOR |
| LABDISTM | DIST MAINTENANCE LABOR |
| LABDISTMXS | DIST MAINTENANCE LABOR EXCL SUPERV & ENGIN |
| LABDISTO | DIST OPERATION LABOR |
| LABDISTOXS | DIST OPERATION LABOR EXCL SUPERV & ENGIN |
| LABOR | TOTAL OPERATION & MAINT LABOR |
| LABSALES | TOTAL SALES LABOR |
| LABSALESXS | SALES LABOR EXCL SUPERVISION |
| LABTDF | LABOR TRAN, DIST, 901, 903 & 905 |
| LABTRAN | TOTAL TRANSMISSION LABOR |
| LABXAG | TOT O&M LABOR EXCL A&G LABOR |
| LABXAGCOM | TOT O&M LABOR EXCL COMMODITY & A&G LABOR |
| LABXCOM | O&M LABOR EXCL COMMODITY |
| MATSUP | MATERIALS & SUPPLIES |
| NETDPLT | NET DISTRIBUTION PLANT IN SERVICE |
| NETPLT | NET PLANT IN SERVICE |
| PDPLT | TOTAL PRODUCTION & DISTRIBUTION PLANT |
| PLANT | TOTAL GAS PLANT IN SERVICE |
| PLT | TOTAL GAS PLANT EXCL INTANGIBLE AND CWIP |

| | |
|----------|--|
| PLT37401 | ACCT 37401-LAND |
| PLT375 | ACCT 375-STRUCTURES & IMPROV |
| PLT376 | ACCT 376-MAINS |
| PLT37680 | ACCT 376 & 380 MAINS AND SERVICES |
| PLT378 | ACCT 378-M&R STATION EQUIP - GEN |
| PLT380 | ACCT 380-SERVICES |
| PLT38081 | ACCT 380 & 381 SERVICES & METERS |
| PLT381 | ACCT 381-METERS |
| PLT38183 | ACCT 381&383 METERS & HOUSE REGULATORS |
| PLT382 | ACCT 382-METER INSTALLATIONS |
| PLT383 | ACCT 383-HOUSE REGULATORS |
| PLT384 | ACCT 384-HOUSE REGULATOR INSTALLATIONS |
| PLT387 | ACCT 387-OTHER EQUIPMENT |
| PLT389 | ACCT 389-LAND |
| PLT390 | ACCT 390-STRUCTURES & IMPROV |
| PLT391 | ACCT 391-OFFICE FURNITURE & EQUIP |
| PLT392 | ACCT 392-TRANSPORTATION EQUIP |
| PLT396 | ACCT 396-PWR OPER TOOL & WORK EQUIP |
| PLT397 | ACCT 397-RADIO COMMUNICATION EQUIP |
| PLT398 | ACCT 398-MISCELLANEOUS EQUIP |
| PRODNPLT | TOTAL NATURAL GAS PRODUCTION PLANT |
| PRODPLT | TOTAL PRODUCTION PLANT |
| RATEBASE | TOTAL RATE BASE |
| RBXCOM | TOTAL RATE BASE EXCLUDING COMMODITY |
| REVENUE | TOTAL SALES REVENUES |
| TGRT | GROSS RECEIPTS TAX (GRT) |
| TOTREV | TOTAL OPERATING REVENUES |
| TCOS1 | RESIDENTIAL NON-HEAT SERVICE SC 1 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS10 | TOTAL INDUSTRIAL/MUNICIPAL SERVICE SC 3 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS11 | TOTAL HIGH PRESSURE SERVICE SC 3 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS12 | TOTAL NON-RES DIST GEN SC 7 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS2 | RESIDENTIAL HEATING SERVICE SC 1 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS3 | TOTAL COMMERCIAL SERVICE SC 1 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS4 | TOTAL INDUSTRIAL/MUNICIPAL SERVICE SC 1 SALES REVENUE AT CLAIMED RATE OF RETURN |

| | |
|-------|--|
| TCOS5 | RESIDENTIAL NON-HEAT SERVICE SC 5 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS6 | RESIDENTIAL HEATING SERVICE SC 5 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS7 | TOTAL COMMERCIAL SERVICE SC 5 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS8 | TOTAL INDUSTRIAL/MUNICIPAL SERVICE SC 5 SALES REVENUE AT CLAIMED RATE OF RETURN |
| TCOS9 | TOTAL COMMERCIAL SERVICE SC 3 SALES REVENUE AT CLAIMED RATE OF RETURN |

**RG&E Electric Customer Care Analysis
 FERC Accounts 901, 903 & 905**

| <i>Accounts Totals</i> | <u>Delivery/ Billing</u> | <u>BIPP</u> | <u>Credit & Collections</u> | <u>Call Center, Appeals & Msc</u> | <u>TOTALS</u> |
|------------------------|------------------------------|-----------------------|-------------------------------------|---|------------------------|
| 901 | \$193,708 23.39% | \$17,709 2.14% | \$306,284 36.98% | \$310,486 37.49% | \$828,186 100.00% |
| 903 | \$1,460,256 15.08% | \$2,131,169 22.01% | \$3,008,481 31.07% | \$3,082,888 31.84% | \$9,682,793 100.00% |
| 905 | \$710 29.69% | \$808 33.79% | \$873 36.52% | \$0 0.00% | \$2,390 100.00% |
| Totals | \$1,654,674 | \$2,149,685 | \$3,315,637 | \$3,393,374 | \$10,513,370 |

| <i>Labor Only</i> | <u>Delivery/ Billing</u> | <u>BIPP</u> | <u>Credit & Collections</u> | <u>Call Center, Appeals & Msc</u> | <u>TOTALS</u> |
|-------------------|------------------------------|--------------------|-------------------------------------|---|------------------------|
| 901 | \$67,011 20.53% | \$13,361 4.09% | \$70,169 21.50% | \$175,846 53.88% | \$326,386 100.00% |
| 903 | \$1,078,818 19.85% | \$392,414 7.22% | \$1,636,774 30.12% | \$2,325,486 42.80% | \$5,433,492 100.00% |
| 905 | \$434 30.00% | \$506 35.00% | \$506 35.00% | \$0 0.00% | \$1,445 100.00% |
| Totals | \$1,146,262 | \$406,281 | \$1,707,448 | \$2,501,332 | \$5,761,323 |

Notes:

- 1 Revenue allocation is used for Customer Relations Center (Call Center), Credit and Collections and Customer Complaints (Appeals) expenses per the NYSEG Rate Order August 2006.
- 2 All functions, including meter services, meter reading and supply procurement will be allocated a portion of the credit and collections and call center expenses.
- 3 Credit and collections expenses will be shown under account 906A in the ECOS study.
- 4 Call center and appeals expenses will be shown under account 906B in the ECOS study.

**RG&E Electric Customer Care Analysis
 Detailed Summary**

| <u>Department/ Cost Center</u> | <u>2008</u> <u>\$</u> | <u>Comments</u> | <u>Delivery/ Billing</u> | <u>BIPP</u> | <u>Credit & Collections</u> | <u>Call Center, Appeals & Msc</u> | <u>TOTALS</u> |
|--|--------------------------|--------------------------------|------------------------------|--------------------|-------------------------------------|---|--------------------|
| 901 -Supervision Summary | | | | | | | |
| Revenue Recovery | \$15,691 | Billing and C&C | \$6,276 | \$0 | \$9,415 | \$0 | \$15,691 |
| Customer Billing | \$172,252 | Delivery related | \$172,252 | \$0 | \$0 | \$0 | \$172,252 |
| Credit & Collections | \$279,160 | Allocate on revenues | \$0 | \$0 | \$279,160 | \$0 | \$279,160 |
| Customer Relations Center | \$310,486 | Allocate on revenues | \$0 | \$0 | \$0 | \$310,486 | \$310,486 |
| Field Customer Service | \$50,597 | FSC analysis | \$15,179 | \$17,709 | \$17,709 | \$0 | \$50,597 |
| Total 901 | \$828,186 | | \$193,708 | \$17,709 | \$306,284 | \$310,486 | \$828,186 |
| 903 Customer Records and Collection Expenses | | | | | | | |
| Customer Service | \$22,446 | Billing related project | \$22,446 | \$0 | \$0 | \$0 | \$22,446 |
| Customer Billing | \$2,045,750 | Postage & Bill print separated | \$830,661 | \$1,215,089 | \$0 | \$0 | \$2,045,750 |
| Credit & Collections | \$2,615,882 | C&C and pay agents | \$0 | \$343,721 | \$2,272,162 | \$0 | \$2,615,882 |
| Customer Relations Center | \$2,863,770 | Allocate on revenues | \$0 | \$0 | \$0 | \$2,863,770 | \$2,863,770 |
| Revenue Recovery | \$222,057 | Billing and C&C | \$128,051 | \$0 | \$94,006 | \$0 | \$222,057 |
| Low Income Programs | \$127,641 | Delivery | \$127,641 | \$0 | \$0 | \$0 | \$127,641 |
| Remittance Processing | \$199,935 | Payment processing | \$0 | \$199,935 | \$0 | \$0 | \$199,935 |
| Customer Service Quality | \$37,481 | CSQ analysis | \$32,261 | \$0 | \$0 | \$5,221 | \$37,481 |
| Customer Satisfaction | \$150,182 | Allocate on revenues | \$0 | \$0 | \$0 | \$150,182 | \$150,182 |
| Exec Sup and Corp. Acctg | \$63,690 | Delivery related or revenues | -\$25 | \$0 | \$0 | \$63,715 | \$63,690 |
| Division C&M & Meter Ops. | \$269,889 | Internal order review | \$0 | \$0 | \$269,889 | \$0 | \$269,889 |
| Field Customer Service | \$1,064,069 | FSC analysis | \$319,221 | \$372,424 | \$372,424 | \$0 | \$1,064,069 |
| Total 903 | \$9,682,793 | | \$1,460,256 | \$2,131,169 | \$3,008,481 | \$3,082,888 | \$9,682,793 |
| 905 - Miscellaneous Customer Accounts Expense | | | | | | | |
| Customer Billing | \$18 | Delivery | \$18 | \$0 | \$0 | \$0 | \$18 |
| Credit & Collections | \$65 | C&C | \$0 | \$0 | \$65 | \$0 | \$65 |
| Field Customer Service | \$2,308 | FSC analysis | \$692 | \$808 | \$808 | \$0 | \$2,308 |
| | \$2,390 | | \$710 | \$808 | \$873 | \$0 | \$2,390 |

**RG&E Gas Customer Care Analysis
 FERC Accounts 901, 903 & 905**

| Accounts Totals | | | | | |
|------------------------|------------------------------|-----------------------|-------------------------------------|---|------------------------|
| | Delivery/ Billing | BIPP | Credit & Collections | Call Center, Appeals & Msc | TOTALS |
| 901 | \$159,262 23.41% | \$15,392 2.26% | \$251,499 36.97% | \$254,034 37.35% | \$680,187 100.00% |
| 903 | \$1,167,122 15.50% | \$1,695,903 22.52% | \$4,539,504 60.29% | \$127,147 1.69% | \$7,529,676 100.00% |
| 905 | \$465 29.62% | \$526 33.49% | \$580 36.89% | \$0 0.00% | \$1,571 100.00% |
| Totals | \$1,326,849 | \$1,711,821 | \$4,791,582 | \$381,181 | \$8,211,434 |

| Labor Only | | | | | |
|-------------------|------------------------------|--------------------|-------------------------------------|---|------------------------|
| | Delivery/ Billing | BIPP | Credit & Collections | Call Center, Appeals & Msc | TOTALS |
| 901 | \$55,492 20.61% | \$11,708 4.35% | \$58,187 21.61% | \$143,874 53.43% | \$269,260 100.00% |
| 903 | \$858,461 20.44% | \$296,377 7.06% | \$2,949,299 70.21% | \$96,662 2.30% | \$4,200,800 100.00% |
| 905 | \$355 30.00% | \$414 35.00% | \$414 35.00% | \$0 0.00% | \$1,182 100.00% |
| Totals | \$914,308 | \$308,499 | \$3,007,900 | \$240,536 | \$4,471,242 |

Notes:

- 1 Credit and Collections, Customer Relations Center (Call Center) and Customer Complaint (Appeals) expenses will be allocated on revenues per the NYSEG Rate Order August 2006.
- 2 All functions, including supply procurement will be allocated a portion of the credit and collections and call center expenses.
- 2 Credit and collections expenses will be shown under account 906A in the ECOS study.
- 3 Call center and appeals expenses will be shown under account 906B in the ECOS study.

**RG&E Gas Customer Care Analysis
 Detailed Summary**

| <u>Department/ Cost Center</u> | <u>2008</u> <u>\$</u> | <u>Comments</u> | <u>Delivery/</u> <u>Billing</u> | <u>BIPP</u> | <u>Credit</u> <u>& Collections</u> | <u>Call Center,</u> <u>Appeals &</u> <u>Misc</u> | <u>TOTALS</u> |
|--|--------------------------|--------------------------------|------------------------------------|--------------------|---|--|--------------------|
| 901 -Supervision Summary | | | | | | | |
| Revenue Recovery | \$12,838 | Billing and C&C | \$5,135 | \$0 | \$7,703 | \$0 | \$12,838 |
| Customer Billing | \$140,933 | Delivery related | \$140,933 | \$0 | \$0 | \$0 | \$140,933 |
| Credit & Collections | \$228,404 | Allocate on revenues | \$0 | \$0 | \$228,404 | \$0 | \$228,404 |
| Customer Relations Center | \$254,034 | Allocate on revenues | \$0 | \$0 | \$0 | \$254,034 | \$254,034 |
| Field Customer Service | <u>\$43,978</u> | FSC analysis | <u>\$13,194</u> | <u>\$15,392</u> | <u>\$15,392</u> | <u>\$0</u> | <u>\$43,978</u> |
| Total 901 | \$680,187 | | \$159,262 | \$15,392 | \$251,499 | \$254,034 | \$680,187 |
| 903 Customer Records and Collection Expenses | | | | | | | |
| Customer Service | \$18,365 | Billing related project | \$18,365 | \$0 | \$0 | \$0 | \$18,365 |
| Customer Billing | \$1,668,368 | Postage & Bill print separated | \$674,203 | \$994,164 | \$0 | \$0 | \$1,668,368 |
| Credit & Collections | \$2,140,267 | C&C and pay agents | \$0 | \$281,226 | \$1,859,041 | \$0 | \$2,140,267 |
| Customer Relations Center | \$2,347,029 | Allocate on revenues | \$0 | \$0 | \$2,347,029 | \$0 | \$2,347,029 |
| Revenue Recovery | \$176,454 | Billing and C&C | \$101,632 | \$0 | \$74,823 | \$0 | \$176,454 |
| Low Income Programs | \$126,313 | Delivery | \$126,313 | \$0 | \$0 | \$0 | \$126,313 |
| Remittance Processing | \$163,583 | Payment processing | \$0 | \$163,583 | \$0 | \$0 | \$163,583 |
| Customer Service Quality | \$30,667 | CSQ analysis | \$26,395 | \$0 | \$0 | \$4,271 | \$30,667 |
| Customer Satisfaction | \$122,876 | Allocate on revenues | \$0 | \$0 | \$0 | \$122,876 | \$122,876 |
| Corp. Acctg | -\$12 | Delivery related | -\$12 | \$0 | \$0 | \$0 | -\$12 |
| Division C&M & Meter Ops. | \$1,681 | Internal order review | \$0 | \$0 | \$1,681 | \$0 | \$1,681 |
| Field Customer Service | <u>\$734,085</u> | FSC analysis | <u>\$220,226</u> | <u>\$256,930</u> | <u>\$256,930</u> | <u>\$0</u> | <u>\$734,085</u> |
| Total 903 | \$7,529,676 | | \$1,167,122 | \$1,695,903 | \$4,539,504 | \$127,147 | \$7,529,676 |
| 905 - Miscellaneous Customer Accounts Expense | | | | | | | |
| Customer Billing | \$14 | Delivery | \$14 | \$0 | \$0 | \$0 | \$14 |
| Credit & Collections | \$54 | C&C | \$0 | \$0 | \$54 | \$0 | \$54 |
| Field Customer Service | <u>\$1,503</u> | FSC analysis | <u>\$451</u> | <u>\$526</u> | <u>\$526</u> | <u>\$0</u> | <u>\$1,503</u> |
| | \$1,571 | | \$465 | \$526 | \$580 | \$0 | \$1,571 |

**RG&E Customer Care Analysis
 Special Study summary**

1 Field Customer Service Analysis
Electric and Gas FSC

(Percentage of time spent on various activities)

| <u>Collections</u> | <u>BIPP</u> | <u>Meter Read</u> | <u>Meter Service</u> | <u>Delivery</u> | <u>Total</u> |
|--------------------|-------------|-------------------|----------------------|-----------------|--------------|
| 35.00% | 35.00% | | | 30.00% | 100% |

**RG&E FCS offices do not process meter orders or meter read cards.

2 Customer Service Quality

RG&E - Electric

Customer Service Quality- Labor
 Customer Service Quality- msc

| | <u>Electric</u> | | |
|---------------------------------|-----------------|-----------------|--------------|
| | <u>Delivery</u> | <u>Revenues</u> | <u>Total</u> |
| Customer Service Quality- Labor | \$ 24,927 | \$ 4,034 | \$ 28,961 |
| Customer Service Quality- msc | \$ 7,333 | \$ 1,187 | \$ 8,520 |
| Total in 903 | \$ 32,261 | \$ 5,221 | \$ 37,481 |

Activities that are 100% PSC mandated are allocated to delivery; if the activity is not PSC mandated, a revenue allocator was used.

RG&E - Gas

Customer Service Quality- Labor
 Customer Service Quality- msc

| | <u>Gas</u> | | |
|---------------------------------|-----------------|-----------------|--------------|
| | <u>Delivery</u> | <u>Revenues</u> | <u>Total</u> |
| Customer Service Quality- Labor | \$ 20,395 | \$ 3,300 | \$ 23,696 |
| Customer Service Quality- msc | \$ 6,000 | \$ 971 | \$ 6,971 |
| Total in 903 | \$ 26,395 | \$ 4,271 | \$ 30,667 |

Activities that are 100% PSC mandated are allocated to delivery; if the activity is not PSC mandated, a revenue allocator was used.

3 Customer Satisfaction

Customer Satisfaction costs contained in account 903 are 100% Appeals related; Customer complaints/appeals are allocated on revenues per NYSEG rate Order

Rochester Gas and Electric Corporation
 Electric Embedded Cost of Service Study
 Account 907 - 917 Detail

| | <u>Expense</u> | <u>Labor</u> | <u>Residential</u> | <u>Non-Residential</u> | <u>Resid Weighted</u> | <u>Non Res Weighted</u> | | |
|------------------------------------|---------------------|----------------|--------------------|------------------------|-----------------------|--------------------------------|----------------|-----------|
| 907 | - | 0 | 75% | 25% | 39,014 | 13,005 | 52,019 | |
| 908 | \$226,857 | 97,331 | 75% | 25% | 80,272 | 26,757 | 107,030 | |
| P12006 Prog Mgt & Exec Supt (EEPS) | \$52,019 | | 75% | 25% | 7,701 | 2,567 | 10,268 | |
| P12201 Customer Service | \$107,030 | | 0% | 100% | - | 57,541 | 57,541 | |
| P12230 Customer Service Quality | \$10,268 | | | | | | | |
| P12240 Marketing & Sales | \$57,541 | | | | | | | |
| | | | Subtotal | | 126,987 | 99,870 | 226,857 | |
| | | | | | 908 | 56% | 44% | 100% |
| 909 | \$5,134 | 0 | | | | | | |
| P12240 Marketing & Sales | \$5,134 | | 0% | 100% | 909 | 0 | 100 | 100% |
| | | | | | | | | |
| 910 | - | 0 | | | 910 | 75% | 25% | 100% |
| Cost deferral for VYC O&E | -\$568,399 | | | | | | | |
| | | | 0% | 100% | | - | 6,573,837 | 6,573,837 |
| 912 | \$6,752,860 | 158,678 | 10% | 90% | <u>17,902</u> | <u>161,121</u> | <u>179,024</u> | |
| P12012 Economic Development | \$6,573,837 | | | | 17,902 | 6,734,958 | 6,752,860 | |
| P12240 Marketing & Sales | \$179,024 | | | | | | | |
| | | | | | 912 | 0% | 100% | 100% |
| 913 | -\$1,157 | -755 | | | | | | |
| P12201 Customer Service | -\$1,157 | | | | | | | |
| | | | 75% | 25% | 913 | 75% | 25% | 100% |
| 916 | \$14,999 | 4,778 | | | | | | |
| P12240 Marketing & Sales | \$14,999 | 4,778 | | | | | | |
| | | | 10% | 90% | 916 | 10% | 90% | 100% |
| SBC/ EEPS & RPS | 917 | \$16,537,992 | | | | | | |
| | | | | | 917 | Allocate equally on KWHs by SC | | |
| Total 908 - 917 | \$23,536,685 | 260,033 | | | | | | |

Rochester Gas and Electric Corporation
 Gas Embedded Cost of Service Study
 Account 907 - 917 Detail

| | Expense | Labor | Residential | Non-Residential | Resid Weighted | Non Res Weighted | | |
|---------------------------------|-----------|-----------|-------------|-----------------|----------------|------------------|---------|------|
| 907 | \$0 | 0 | 100% | 0% | 26,323 | - | 26,323 | |
| EEPS (moved to 917) | \$0 | | 75% | 25% | 65,677 | 21,892 | 87,570 | |
| | | | 85% | 15% | 108,478 | 19,143 | 127,621 | |
| 908 | \$293,336 | 95,977 | 75% | 25% | 6,300 | 2,100 | 8,401 | |
| P12006 Prog Mgt & Exec Supt | \$26,323 | | 10% | 90% | 3,774 | 33,969 | 37,743 | |
| P12201 Customer Service | \$87,570 | | 100% | 0% | 5,679 | - | 5,679 | |
| P12223 Supplier Relations | \$127,621 | | | | | | | |
| P12230 Customer Service Quality | \$8,401 | | | Subtotal | 216,231 | 77,105 | 293,336 | |
| Mktg / Rates | \$37,743 | | | | | | | |
| P12405 Energy Eff PB&Anting | \$5,679 | | | | 74% | 26% | 100% | |
| 910 | \$0 | 0 | 0% | 100% | - | 117,726 | 117,726 | |
| | | | 10% | 90% | 38,790 | 349,106 | 387,896 | |
| 912 | \$505,622 | 343,495 | | | 38,790 | 466,833 | 505,622 | |
| P12012 Economic Development | \$117,726 | | | | | | | |
| P12240 Marketing & Sales | \$387,896 | | | | 912 | 8% | 92% | 100% |
| 913 | -\$947 | -617 | | | | | | |
| P12201 Customer Service | -\$947 | | 75% | 25% | 913 | 75% | 25% | 100% |
| 916 | \$1,719 | 185 | | | | | | |
| P12240 Marketing & Sales | \$1,719 | 185 | 10% | 90% | 916 | 10% | 90% | 100% |
| EEPS | 917 | \$141,168 | | | | | | |
| Total 907 - 917 | \$940,898 | 439,040 | | | | | | |

| Name of Program | Description of Program | Total Expenses | Revenues |
|--|---|------------------|------------------|
| DARS (Delivery and Reliability Services) | Solutions to customer reliability and deliverability issues related to T&D | \$70,759 | \$138,444 |
| EPO (Energy Profiler Online) | Web-based program offered to businesses to view and manage energy usage. | \$25,819 | \$45,305 |
| Storm Safe | Meter based and plug-in surge protection program offered to residents to protect home from power surges. | \$5,134 | \$12,489 |
| Wind (Green Power Program) | Wind energy sales program offered to residents or businesses wanting to help the environment by purchasing wind energy. | \$17,784 | \$106,157 |
| Total Electric Competitive Energy Services: | | \$119,496 | \$302,395 |

RGE 2008 Electric Supply O&M Spend Breakdown and Delivery/Supply Allocation

| Cost Center | Salaries | | | Other | | | Total | | |
|--------------|------------------|------------------|------------------|-----------------|-----------------|----------------|------------------|------------------|------------------|
| | Total | Delivery | Supply | Total | Delivery | Supply | Total | Delivery | Supply |
| 12251 | \$37,613 | \$37,613 | \$0 | \$1,402 | \$1,402 | \$0 | \$39,015 | \$39,015 | \$0 |
| 12252 | \$177,846 | \$150,184 | \$27,662 | \$1,842 | \$1,555 | \$286 | \$179,688 | \$151,739 | \$27,948 |
| 12253 | \$465,244 | \$391,074 | \$74,170 | \$29,568 | \$24,854 | \$4,714 | \$494,811 | \$415,928 | \$78,884 |
| 12254 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | \$680,702 | \$578,871 | \$101,832 | \$32,812 | \$27,812 | \$5,000 | \$713,514 | \$606,682 | \$106,832 |

RGE 2008 Gas Supply O&M Spend Breakdown and Delivery/Supply Allocation

| Cost Center | Salaries | | | Other | | | Total | | |
|--------------|------------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|------------------|-----------------|
| | Total | Delivery | Supply | Total | Delivery | Supply | Total | Delivery | Supply |
| 25251 | \$37,613 | \$37,613 | \$0 | \$1,402 | \$1,402 | \$0 | \$39,015 | \$39,015 | \$0 |
| 25252 | \$177,846 | \$150,184 | \$27,662 | \$1,842 | \$1,555 | \$286 | \$179,688 | \$151,739 | \$27,948 |
| 25253 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25254 | \$253,844 | \$203,992 | \$49,852 | \$97,988 | \$78,745 | \$19,244 | \$351,832 | \$282,737 | \$69,096 |
| Total | \$469,303 | \$391,789 | \$77,514 | \$101,232 | \$81,702 | \$19,530 | \$570,535 | \$473,491 | \$97,044 |

This analysis was done for the purpose of the Embedded Cost of Service Study only

Assumptions

- 1.) Energy Supply would no longer hedge any retail load.
- 2.) Energy Supply would be responsible for bidding/scheduling/ managing supply assets in wholesale markets.
- 3.) Wholesale energy, ancillary service, and capacity purchases and sales would be discontinued.
- 4.) Some level of load bidding/forecasting would remain in Energy Supply.
- 5.) Miscellaneous costs (non-salary) were allocated between Supply and delivery based on the ratio of manpower savings.

Rochester Gas and Electric Corporation
Reliability Surcharge
Calendar year 2008

| | <u>Annual costs</u> |
|--|---------------------|
| <u>Reliability Capacity Resources</u> | |
| Transportation and storage capacity costs | \$ 6,034,769 |
| | |
| <u>Reliability Storage Inventory Carrying Cost</u> | \$ 1,486,595 |
| Storage Allocated to Peak Day Supply | |
| | |
| Total | \$ 7,521,364 |
| | |
| Annual Determinants for Sales and Non-Daily | |
| Metered Transport | 364,379,740 |
| | |
| Reliability Surcharge per Therm | \$ 0.0206 |

Rochester Gas and Electric Corporation
 Electric Embedded Cost of Service Study
 Merchant Function Calculation

| | | TOTAL SYSTEM | RESIDENTIAL SERVICE SC 1 | RESIDENTIAL TOU SC 4 | GEN SERVICE SMALL USE SC 2 | GEN SERVICE 100 kW MIN SC 3 |
|--|---|-----------------|--------------------------------|----------------------------|----------------------------------|-----------------------------------|
| | Small Customers | | | | | |
| | Large Customers (SC No. 8 Customers) | | | | | |

RG&E Electric

Embedded Cost MFC Revenue Requirement at
 Claimed ROR 9.48%

| | | | | | | | | |
|---|--------------------------------|------------|-----------|------------|------------|-----------|-----------|-----------|
| Merchant Function | | 16,954,061 | 3,054,890 | 20,008,951 | 13,406,572 | 449,534 | 703,898 | 733,278 |
| Uncollectibles (904) | Commodity | 4,873,159 | 200,197 | 5,073,356 | 4,516,112 | 151,376 | 46,748 | 48,619 |
| Working Capital on Purchased Power Component | | 3,973,448 | 1,092,563 | 5,066,011 | 2,871,551 | 97,567 | 227,148 | 240,638 |
| | Return on RB @ 9.48% Commodity | 376,683 | 103,575 | 480,258 | 272,223 | 9,249 | 21,534 | 22,812 |
| Credit and Collections (906A) | Delivery | 2,066,118 | 84,880 | 2,150,997 | 1,914,737 | 64,180 | 19,820 | 20,613 |
| Call Center (906B) | Delivery | 1,772,754 | 428,674 | 2,201,428 | 1,289,148 | 43,211 | 100,099 | 104,105 |
| A&G | Delivery | 6,247,934 | 1,198,854 | 7,446,788 | 4,857,924 | 162,883 | 278,877 | 290,205 |
| Customer Service Expenses (907 - 916) | Delivery | 679,975 | 657,432 | 1,337,407 | 5,364 | 180 | 153,286 | 159,456 |
| Misc. Deliv Exp and return on RB | Delivery | 937,438 | 381,279 | 1,318,716 | 551,065 | 18,454 | 83,534 | 87,467 |
| Forecasted units for the Rate Year (9/2010 -8/2011) | MWHs | 2,378,628 | 447,316 | 2,825,944 | 1,728,829 | 61,444 | 135,917 | 142,307 |
| Total MFC rate by SC | \$ /kwh | \$ 0.0071 | \$ 0.0068 | \$ 0.0071 | \$ 0.0078 | \$ 0.0073 | \$ 0.0052 | \$ 0.0052 |
| Total Commodity MFC Rate by SC | \$ /kwh | \$ 0.0022 | \$ 0.0007 | \$ 0.0020 | \$ 0.0028 | \$ 0.0026 | \$ 0.0005 | \$ 0.0005 |
| Total Delivery MFC Rate by SC | \$ /kwh | \$ 0.0049 | \$ 0.0062 | \$ 0.0051 | \$ 0.0050 | \$ 0.0047 | \$ 0.0047 | \$ 0.0047 |

Note: Units in the denominator are based on the rateyear forecast for VPO.

Rochester Gas and Electric Corporation
 Electric Embedded Cost of Service Study
 Merchant Function Calculation

| GEN SERVICE 12 kW MIN | GEN SERVICE TOU | LARGE GEN SERV TOU SEC | LARGE GEN SERV TOU SUBSTA | LARGE GEN SERV TOU PRI | LARGE GEN SERV TOU SUB-TRAN | LARGE GEN SERV TOU SUB-TRAN | LARGE GEN SERV TOU TRAN |
|--------------------------|--------------------|------------------------------|---------------------------------|------------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| SC 7 | SC 9 | SC 8 | SEC SC 8 | SC 8 | IND SC 8 | COM SC 8 | SC 8 |

RG&E Electric
 Embedded Cost MFC Revenue Requirement at
 Claimed ROR 9.48%

| | | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Merchant Function | 1,500,216 | 76,605 | 663,940 | 112,868 | 434,860 | 1,615,050 | 121,159 | 107,012 |
| Uncollectibles (904) | 99,575 | 5,090 | 43,766 | 7,485 | 28,928 | 105,003 | 7,939 | 7,076 |
| Working Capital on Purchased Power Component | 487,189 | 24,722 | 228,241 | 36,993 | 139,029 | 608,835 | 43,478 | 35,986 |
| Return on RB @ 9.48% | 46,185 | 2,344 | 21,637 | 3,507 | 13,180 | 57,718 | 4,122 | 3,411 |
| Credit and Collections (906A) | 42,218 | 2,158 | 18,556 | 3,174 | 12,265 | 44,519 | 3,366 | 3,000 |
| Call Center (906B) | 213,216 | 10,898 | 93,714 | 16,028 | 61,943 | 224,838 | 17,000 | 15,152 |
| A&G | 594,147 | 30,362 | 261,681 | 44,676 | 172,513 | 630,160 | 47,549 | 42,274 |
| Customer Service Expenses (907 - 916) | 326,532 | 16,689 | 143,636 | 24,549 | 94,842 | 345,116 | 26,073 | 23,216 |
| Misc. Deliv Exp and return on RB | 178,342 | 9,065 | 80,950 | 13,450 | 51,189 | 207,696 | 15,110 | 12,883 |
| Forecasted units for the Rate Year (9/2010 -8/2011) | 283,040 | 14,933 | 117,279 | 20,309 | 70,176 | 197,726 | 20,248 | 21,578 |
| Total MFC rate by SC | \$ 0.0053 | \$ 0.0051 | \$ 0.0057 | \$ 0.0056 | \$ 0.0062 | \$ 0.0082 | \$ 0.0060 | \$ 0.0050 |
| Total Commodity MFC Rate by SC | \$ 0.0005 | \$ 0.0005 | \$ 0.0006 | \$ 0.0005 | \$ 0.0006 | \$ 0.0008 | \$ 0.0006 | \$ 0.0005 |
| Total Delivery MFC Rate by SC | \$ 0.0048 | \$ 0.0046 | \$ 0.0051 | \$ 0.0050 | \$ 0.0056 | \$ 0.0073 | \$ 0.0054 | \$ 0.0045 |

Note: Units in the denominator are based on the rateyear forecast for VPO.

Rochester Gas and Electric Corporation
 Gas Embedded Cost of Service Study
 Merchant Function Calculation

RG&E Gas
MFC Revenue Requirement at
Claimed ROR 9.48%

| | TOTAL FIRM GS SC1 | TOTAL RESIDENTIAL SC1 | TOTAL NON RES SC1 | TOTAL RESIDENTIAL NON-HEAT - SC1 | TOTAL RESIDENTIAL HEATING - SC1 | TOTAL COMMERCIAL SC1 | TOTAL INDUST/MUNI SC1 |
|--|-------------------------|-----------------------------|-------------------------|--|---------------------------------------|----------------------------|-----------------------------|
| Merchant Function Charge (MFC) | | | | | | | |
| Total Revenue Requirement for MFC @ Claimed ROR | \$ 19,982,186 | \$ 18,089,553 | 1,892,632 | \$ 592,794 | \$ 17,496,759 | \$ 1,542,949 | \$ 349,684 |
| Delivery Components: | | | | | | | |
| Credit and Collections (906A) | 3,272,241 | 3,136,296 | 135,945 | 111,651 | 3,024,645 | 115,592 | 20,352 |
| Call Center (906B) | 260,314 | 231,338 | 28,976 | 8,236 | 223,102 | 24,638 | 4,338 |
| A&G | 2,166,771 | 1,946,970 | 219,801 | 67,486 | 1,879,484 | 184,862 | 34,939 |
| Customer Service Expenses (907 - 916) | 76,656 | 11,775 | 64,881 | 404 | 11,371 | 54,529 | 10,352 |
| Msc Expenses and Ratebase | <u>2,492,384</u> | <u>2,027,277</u> | <u>465,107</u> | <u>55,924</u> | <u>1,971,353</u> | <u>366,200</u> | <u>98,907</u> |
| | \$8,268,367 | \$7,353,656 | \$914,710 | \$243,702 | \$7,109,954 | \$745,822 | \$168,888 |
| Commodity Components: | | | | | | | |
| Uncollectibles (904) | 8,084,496 | 7,748,626 | 335,869 | 275,849 | 7,472,777 | 285,586 | 50,283 |
| Working Capital on Purchased Gas Component | 3,645,276 | 3,000,401 | 644,875 | 73,564 | 2,926,836 | 513,789 | 131,086 |
| Working Capital on Storage Inventory Component | 23,722,727 | 19,526,010 | 4,196,717 | 478,742 | 19,047,268 | 3,343,638 | 853,079 |
| Working Capital on Commodity Hedge Margin | 10,916,000 | 8,984,883 | 1,931,117 | 220,293 | 8,764,590 | 1,538,573 | 392,544 |
| Return on WC @ 9.48% | <u>\$3,629,323</u> | <u>\$2,987,271</u> | <u>642,053</u> | <u>\$73,242</u> | <u>\$2,914,028</u> | <u>\$511,541</u> | <u>\$130,512</u> |
| | \$11,713,819 | \$10,735,897 | \$977,922 | \$349,092 | \$10,386,805 | \$797,127 | \$180,795 |
| Forecasted units for the Rate Year (9/2010 -8/2011) Therms | 259,935,090 | 223,007,329 | 36,927,761 | 5,467,735 | 217,539,594 | 29,560,838 | 7,366,923 |
| Total MFC Rate/therm | \$ 0.07687 | \$ 0.08112 | \$ 0.05125 | \$ 0.10842 | \$ 0.08043 | \$ 0.05220 | \$ 0.04747 |
| Total Delivery MFC Rate/therm | \$ 0.03181 | \$ 0.03297 | \$ 0.02477 | \$ 0.04457 | \$ 0.03268 | \$ 0.02523 | \$ 0.02293 |
| Total Commodity MFC Rate/therm | \$ 0.04506 | \$ 0.04814 | \$ 0.02648 | \$ 0.06385 | \$ 0.04775 | \$ 0.02697 | \$ 0.02454 |

Calculation of the Competitive Bill Issuance and Payment Processing (BIPP) Rate

| | |
|--|---------------------|
| RG&E electric revenue requirement at claimed ROR for BIPP 9.48% ROR | \$ 3,189,694 |
| RG&E gas revenue requirement at claimed ROR for BIPP 9.48% ROR | <u>\$ 1,964,431</u> |
| | \$ 5,154,125 |
| Number of Invoices for RG&E electric only, gas only, and combination customers (TME 12/31/08) | 4,773,000 |
| Rate per Bill | \$ 1.08 |

RGE 2008 Invoice Counts

| Electric Only | Gas Only | Combination | |
|---------------|----------|-------------|-----------|
| 1,283,427 | 528,134 | 2,961,439 | 4,773,000 |

Rochester Gas and Electric Corporation
 Electric Embedded Cost of Service Study
 Development of Competitive Meter Rates

| TOTAL SYSTEM | GEN SERVICE 100 kW MIN SC 3 | GEN SERVICE 12 kW MIN SC 7 | GEN SERVICE TOU SC 9 | LARGE GEN SERV TOU SEC SC 8 | LARGE GEN SERV TOU SUBSTA SEC SC 8 | LARGE GEN SERV TOU PRI SC 8 | LARGE GEN SERV TOU SUB-TRAN IND SC 8 | LARGE GEN SERV TOU SUB-TRAN COM SC 8 | LARGE GEN SERV TOU TRAN SC 8 |
|--------------|-----------------------------|----------------------------|----------------------|-----------------------------|------------------------------------|-----------------------------|--------------------------------------|--------------------------------------|------------------------------|
|--------------|-----------------------------|----------------------------|----------------------|-----------------------------|------------------------------------|-----------------------------|--------------------------------------|--------------------------------------|------------------------------|

Meter Revenue Requirement at Claimed ROR

| | | | | | | | | | | |
|------------------|------------|---------|---------|---------|---------|--------|--------|--------|--------|-------|
| METER INVESTMENT | 1,599,863 | 76,366 | 224,030 | 81,751 | 97,896 | 10,178 | 52,714 | 26,275 | 24,452 | 507 |
| METER SERVICES | 13,341,667 | 197,392 | 920,537 | 130,546 | 155,395 | 16,450 | 84,795 | 51,293 | 39,441 | 1,105 |
| METER READING | 3,567,064 | 22,604 | 155,928 | 9,337 | 11,861 | 1,147 | 5,641 | 5,252 | 2,359 | 139 |
| Number of meters | 373,275 | 1,018 | 8,526 | 478 | 444 | 46 | 225 | 106 | 104 | 2 |

Monthly Competitive Meter Rates

| | | | | | | | | | | | |
|------------------------------|------------------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| METER INVENTORY | Per Cust / Month | \$ 0.36 | \$ 6.25 | \$ 2.19 | \$ 14.25 | \$ 18.37 | \$ 18.44 | \$ 19.52 | \$ 20.66 | \$ 19.59 | \$ 21.12 |
| METER SERVICES | Per Cust / Month | \$ 2.98 | \$ 16.16 | \$ 9.00 | \$ 22.76 | \$ 29.17 | \$ 29.80 | \$ 31.41 | \$ 40.32 | \$ 31.60 | \$ 46.06 |
| METER READING | Per Cust / Month | \$ 0.80 | \$ 1.85 | \$ 1.52 | \$ 1.63 | \$ 2.23 | \$ 2.08 | \$ 2.09 | \$ 4.13 | \$ 1.89 | \$ 5.79 |
| Total Competitive Meter Rate | Per Cust / Month | \$ 4.13 | \$ 24.26 | \$ 12.71 | \$ 38.64 | \$ 49.77 | \$ 50.32 | \$ 53.02 | \$ 65.11 | \$ 53.09 | \$ 72.96 |

Note: Meter Investment does not include Meter transformers
 Meter Services includes Meter O&M as well as capitalized labor for meter installations

| Business | Title of Workpaper (or WP) File | Content of Workpaper | WP Tab Name | WP Format | Trade Secret |
|-----------------|---|---|--------------------|------------------|---------------------|
| Electric | Calculation of Commodity Revenue Percentage | Electric retail sales revenue breakdown. | WP-A | Excel | No |
| Electric | Delivery Revenue Allocation Factor | Delivery revenues by Service Class. | WP-B Part 1 | Excel | No |
| Electric | Commodity Revenue Allocation Factor | RG&E supplied retail commodity revenues by Service class. | WP-B Part 2 | Excel | No |
| Electric | Customer Count | Service class populations for 2008. | WP-B Part 3 | Excel | No |
| Electric | Energy Allocation Factors | Service class energy consumption. | WP-B Part 4 | Excel | No |
| Electric | Costs of Meter Installations per Service Class | Total meter and transformer costs by Service class. | WP-C Part 1 | Excel | No |
| Electric | Meter Investment Excluding CTs | Meter costs by Service class. | WP-C Part 2 | Excel | No |
| Electric | Transformer Investment - Distribution Related | Meter transformer costs by Service class. | WP-C Part 3 | Excel | No |
| Electric | Meter Plant Analysis | Breakdown of Electric FERC Account 370. | WP-D | Excel | No |
| Electric | Allocation factor for Number of Bills and Meter Reads | Number of Electric bills and meter reads by service class. | WP-E | Excel | No |
| Electric | Load Data allocation Factors | Development of Coincident Peak and Non-Coincident Peak allocation factors. | WP-F | Excel | No |
| Electric | Economic Incentive Allocation (Revenue) | Breakdown of RG&E electric economic incentives by Service class. | WP-G | Excel | No |
| Combined | Weighting of Uncollectible | Calculation of percentage between residential and non-residential uncollectible accounts. | WP-H | Excel | No |
| Combined | Write Off Analysis | Calculation for RG&E electric and gas write off figures. | WP-I | Excel | No |

| Business | Title of Workpaper (or WP) File | Content of Workpaper | WP Tab Name | WP Format | Trade Secret |
|----------|---|---|--------------------------------|-----------|--------------|
| Electric | RG&E Electric A&G Breakdown | Breakdown of electric A&G accounts into more detail. | WP-J Part 1 | Excel | No |
| Gas | RG&E Gas A&G Breakdown | Breakdown of gas A&G accounts into more detail. | WP-J Part 2 | Excel | No |
| Combined | NY Information Technology Costs | Summary of "IT" costs within A&G. | WP-J Part 3 | Excel | No |
| Combined | Commodity Working Capital | Calculation of commodity working capital for RG&E electric and gas studies. | WP-K | Excel | No |
| Gas | Meter Allocations | Weighted gas meter and service costs by service class. | WP-L | Excel | No |
| Gas | Allocation factor for Number of Bills and Meter Reads | Number of Gas bills and meter reads by service class. | WP-M | Excel | No |
| Gas | Economic Incentive | Breakdown of RG&E Gas economic incentives by Service class. | WP-N Part 1 WP-N Part 2 | Excel | No |
| Gas | Gas Statistics | Therms, Revenues, and Population by Service Class. Also, Development of Design day calculation. | WP-O Part 1 WP-O Part 2 | Excel | No |