

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION
PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-1
JURISDICTIONAL AND RETAIL COST ALLOCATION STUDIES
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027
Witness: Bickey Rimal**

Docket No. R-2025-3057164

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027
COST ALLOCATION STUDY - INDEX

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**PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT BR-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027**

**SECTION I
PREFACE**

Cost allocation studies are submitted in support of the direct testimony of Bickey Rimal and in response to Question IV-E-1 of Exhibit Regs. § 53.53, Part IV-Rate Structure and Cost Allocation, regarding a fully distributed Cost-of-Service study. Exhibit BR 1 presents results for the fully projected future test year ending June 30, 2027. The Commission's Order at Docket No. R-80031114 provided that PPL Electric's Historical retail rate filings should be on a Pennsylvania jurisdictional basis only.

The study contained herein provides the assignment/allocation of system costs between the Federal and Pennsylvania jurisdictions, and the allocation of the Pennsylvania jurisdictional costs to retail customer rate schedule classes. This preface explains the general methodology utilized in the preparation of PPL Electric's study.

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

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

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

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

1. High voltage transmission facilities which are necessary to serve all customer classes;
2. Transmission system (500 kV, 230 kV, 138 kV and 69 kV) facilities from which large power customers (Rate Schedules LP-5) and certain resale customers are directly served, and which also are necessary to serve all other classes at lower voltages;
3. Primary system (23 kV and 12 kV) facilities from which large general service customers (Rate Schedule LP-4) and certain other resale customers are directly served, and which are necessary to serve other classes at lower voltages, but are not required to serve customers at transmission voltage levels; and
4. Secondary distribution system, encompassing the remainder of the system, from which street lighting, general service, commercial space heating, and residential customers are served, but which is not required to serve customers served at higher voltage levels.

PPL Electric's records are kept in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts ("FERC Accounts"), which has been adopted by this Commission. The FERC Accounts does not identify the costs in precisely the functional category groupings required for cost allocation purposes for all functions. Thus, a rearrangement of book data is required. Major examples of the steps in this process, which are detailed in Exhibit BR-2, are:

1. Separation of distribution facilities between the primary and secondary voltages, and the classification of the customer-related and demand-related components of primary and secondary facilities' investment; and
2. Assignment of operation and maintenance expenses to categories based generally on plant investment assignments.

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

1. Relative demand responsibility. A major factor governing the assignment of plant investment is the necessity to provide distribution capacity sufficient to be able to reliably meet the combined demands of all PPL Electric's customers. Investment and other costs considered demand-related are allocated on the basis of the pro rata demand responsibilities of the classes.
2. Customer costs. A substantial portion of system costs is not related to the

amount of service provided. Meter investment and meter reading costs are customer-related, as are customer service and customer accounting costs. In addition, a portion of a utility's investment in poles, line transformers, conductors, etc., must be made irrespective of the customer's demand, or simply because the customer is there to be served. Costs considered customer-related are allocated on the basis of either the number of customers or the weighted number of customers in each class.

3. Direct assignment. In a few cases, the FERC System of Accounts makes a specific identification of costs which permits assignment directly to the rate class or customer group responsible for those costs. An example is the direct assignment of street lighting-related costs to the street lighting customer group.

PPL Electric's primary (12 kV) and secondary voltage level demand -related costs are allocated based on a class's maximum annual non-coincident peak demand. This approach recognizes that distribution facilities are sized to meet local area peaks.

Two steps are required in the assignment/allocation process. The total electric system costs are allocated or directly assigned between FERC jurisdictional customers and Pennsylvania retail service customers. The Pennsylvania jurisdictional values are further allocated among the retail customer classes and related to the present and proposed revenues from those classes to determine the class rates of return on rate base.

**PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027**

**SECTION II
COST ALLOCATION TO PENNSYLVANIA RETAIL SERVICE CUSTOMERS**

SUMMARY OF RESULTS

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

PPL Electric views these relationships to be useful because one of the objectives of ratemaking is to have each class producing a rate of return as close to the overall system average rate of return as appropriate. The second part provides details regarding the mitigation approach implemented to limit large increases to certain classes.

The third part provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Net Plant, Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the account balances that are inputs to this section are directly from the PUC Jurisdiction Distribution columns within the Jurisdictional model as provided in Section III.

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

**Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year**

Line No.	Description	Residential- Thermal Storage			Residential- Small General Service - Large General Service -		
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Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line	No.	Description	Residential- Small General Service - Large General Service - Large General Service - Large General Service				General Space Heating		Separate Meter	
			Residential Thermal Storage		Sec. Voltage		69 KV or Higher		Lighting	
			RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
			(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			(J)							

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line	No.	Description	Residential- Small General Service - Large		
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Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	Residential			Residential- Small General Service - Large General Service -		
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Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line	No.	Description	(A)	System Total	(B)	RS	(C)	RTS	(D)	Residential- Thermal Storage	Small General Service - Sec. Voltage	Large General Service - Sec. Voltage	Large General Service - 12 KV	Large General Service - 69 KV or Higher	General Space Heating Service	Separate Meter Street Lighting/Area Lighting
Functional Revenue Requirement at Equal Rate of Ret																
Deposits and Advances																
98		Demand	\$	-	\$	-	\$	-	\$	-	-	\$	-	\$	-	\$
99		Customer	\$	(271,829)	\$	(81,409)	\$	(514)	\$	(62,869)	(119,862)	-	(4,604)	\$	(601)	(1,969)
100		Fuel	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	-	-
101		Revenue	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	-	-
104		Sub-total	\$	(271,829)	\$	(81,409)	\$	(514)	\$	(62,869)	(119,862)	-	(4,604)	\$	(601)	(1,969)
Distribution Primary																
105		Demand	\$	424,491,547	\$	227,760,069	\$	5,554,261	\$	23,674,726	102,728,119	\$	63,058,776	\$	701,112	1,014,483
106		Customer	\$	279,761,987	\$	241,843,961	\$	2,163,454	\$	27,352,387	7,553,856	\$	235,608	\$	276,656	336,084
107		Fuel	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	-	-
108		Revenue	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	-	-
109		Sub-total	\$	704,253,533	\$	469,604,030	\$	7,717,715	\$	51,027,113	110,281,975	\$	63,294,384	\$	977,768	1,350,547
Distribution Secondary																
110		Demand	\$	93,448,746	\$	58,887,557	\$	1,436,059	\$	6,121,120	26,560,441	\$	-	\$	181,273	262,295
111		Customer	\$	84,454,225	\$	73,069,112	\$	653,652	\$	8,264,067	2,282,271	\$	-	\$	83,587	101,536
112		Fuel	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	-	-
113		Revenue	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	-	-
114		Sub-total	\$	177,902,971	\$	131,956,669	\$	2,089,710	\$	14,385,187	28,842,713	\$	-	\$	264,860	363,832
Line Transformers																
115		Demand	\$	45,817,211	\$	28,872,122	\$	704,089	\$	3,001,139	13,022,383	\$	-	\$	88,877	128,601
116		Customer	\$	26,929,846	\$	23,299,485	\$	208,429	\$	2,635,156	727,746	\$	-	\$	26,653	32,377
117		Fuel	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	-	-
118		Revenue	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	-	-
119		Sub-total	\$	72,747,057	\$	52,171,607	\$	912,518	\$	5,636,295	13,750,129	\$	-	\$	115,530	160,978

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line	No.	Description (A)	System Total (B)	Residential RS (C)	Residential- Thermal Storage RTS (D)	Small General Service - Sec. Voltage GS-1 (E)	Large General Service - Sec. Voltage GS-3 (F)	Large General Service - 12 KV LP-4 (G)	Large General Service - 69 KV or Higher LP-5 (H)	Separate Meter General Space Heating Service GH-2 (I)	Street Lighting/Area Lighting SLJAL (J)
Services											
120		Demand	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
121		Customer	\$ 94,899,745 \$	\$ 77,520,032 \$	\$ 693,468 \$	\$ 9,035,018 \$	\$ 7,559,842 \$	\$ - \$	\$ - \$	\$ 91,385 \$	\$ - \$
122		Fuel	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
123		Revenue	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
124		Sub-total	\$ 94,899,745 \$	\$ 77,520,032 \$	\$ 693,468 \$	\$ 9,035,018 \$	\$ 7,559,842 \$	\$ - \$	\$ - \$	\$ 91,385 \$	\$ - \$
Meters											
125		Demand	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
126		Customer	\$ 58,426,166 \$	\$ 36,697,539 \$	\$ 367,782 \$	\$ 6,649,370 \$	\$ 10,401,403 \$	\$ 2,829,799 \$	\$ 1,333,525 \$	\$ 146,748 \$	\$ - \$
127		Fuel	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
128		Revenue	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
129		Sub-total	\$ 58,426,166 \$	\$ 36,697,539 \$	\$ 367,782 \$	\$ 6,649,370 \$	\$ 10,401,403 \$	\$ 2,829,799 \$	\$ 1,333,525 \$	\$ 146,748 \$	\$ - \$
Lighting											
130		Demand	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
131		Customer	\$ 29,700,173 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ 29,700,173 \$
132		Fuel	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
133		Revenue	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
134		Sub-total	\$ 29,700,173 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ 29,700,173 \$
Meter Reading											
135		Demand	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
136		Customer	\$ 10,573,877 \$	\$ 9,150,724 \$	\$ 81,859 \$	\$ 1,034,941 \$	\$ 285,818 \$	\$ 8,915 \$	\$ 1,153 \$	\$ 10,468 \$	\$ - \$
137		Fuel	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
138		Revenue	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
139		Sub-total	\$ 10,573,877 \$	\$ 9,150,724 \$	\$ 81,859 \$	\$ 1,034,941 \$	\$ 285,818 \$	\$ 8,915 \$	\$ 1,153 \$	\$ 10,468 \$	\$ - \$
Customer Service											
140		Demand	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
141		Customer	\$ 110,412,214 \$	\$ 96,403,167 \$	\$ 754,751 \$	\$ 9,502,185 \$	\$ 3,319,581 \$	\$ 217,828 \$	\$ 15,311 \$	\$ 92,461 \$	\$ 106,929 \$
142		Fuel	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
143		Revenue	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
144		Sub-total	\$ 110,412,214 \$	\$ 96,403,167 \$	\$ 754,751 \$	\$ 9,502,185 \$	\$ 3,319,581 \$	\$ 217,828 \$	\$ 15,311 \$	\$ 92,461 \$	\$ 106,929 \$

**Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year**

[illegible]

Line No.	Description	System Total		Residential		Residential- Thermal Storage		Small General Service - Sec. Voltage		Large General Service - 12 KV		Large General Service - 69 KV or Higher		Separate Meter General Space Heating Service		Street Lighting/Area Lighting
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)					
Functional Revenue Requirement (Classification by Fxion)																
Demand																
162	Deposits and Advances	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
163	Distribution Primary	\$	424,491,547	\$	227,760,069	\$	5,554,261	\$	23,674,726	\$	63,058,776	\$	701,112	\$	1,014,483	-
164	Distribution Secondary	\$	93,448,746	\$	58,887,557	\$	1,436,059	\$	6,121,120	\$	-	\$	181,273	\$	262,295	-
165	Line Transformers	\$	45,817,211	\$	28,872,122	\$	704,089	\$	3,001,139	\$	-	\$	88,877	\$	128,601	-
166	Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
167	Meters	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
168	Lighting	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
169	Meter Reading	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
170	Customer Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
171	Billing and Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
172	Purchased Power	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
173	Sub-total	\$	563,757,503	\$	315,519,748	\$	7,694,408	\$	32,796,985	\$	63,058,776	\$	971,263	\$	1,405,380	-
174	Zero-Check															
Customer																
175	Deposits and Advances	\$	(271,829)	\$	(81,409)	\$	(514)	\$	(62,869)	\$	(4,604)	\$	(601)	\$	(1,969)	-
176	Distribution Primary	\$	279,761,987	\$	241,843,961	\$	2,163,454	\$	27,352,387	\$	235,608	\$	276,656	\$	336,064	-
177	Distribution Secondary	\$	84,454,225	\$	73,089,112	\$	653,662	\$	8,284,087	\$	-	\$	83,587	\$	101,536	-
178	Line Transformers	\$	26,929,846	\$	23,299,485	\$	208,429	\$	2,635,156	\$	-	\$	26,653	\$	32,377	-
179	Services	\$	94,899,745	\$	77,520,032	\$	693,468	\$	9,035,018	\$	-	\$	91,385	\$	-	-
180	Meters	\$	58,426,166	\$	36,697,539	\$	367,782	\$	6,649,370	\$	2,829,799	\$	146,748	\$	-	-
181	Lighting	\$	29,700,173	\$	-	\$	-	\$	-	\$	-	\$	-	\$	29,700,173	-
182	Meter Reading	\$	10,573,877	\$	9,150,724	\$	81,859	\$	1,034,941	\$	8,915	\$	10,468	\$	-	-
183	Customer Service	\$	110,412,214	\$	96,403,167	\$	754,751	\$	9,502,185	\$	217,828	\$	92,461	\$	108,929	-
184	Billing and Collections	\$	163,205,499	\$	141,733,642	\$	1,193,950	\$	15,067,489	\$	223,209	\$	149,893	\$	178,380	-
185	Purchased Power	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
186	Sub-total	\$	858,091,902	\$	699,636,253	\$	6,116,831	\$	79,477,742	\$	3,510,755	\$	877,251	\$	30,453,491	-
187	Zero-Check															
Fuel																
188	Deposits and Advances	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
189	Distribution Primary	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
190	Distribution Secondary	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
191	Line Transformers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
192	Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
193	Meters	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
194	Lighting	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
195	Meter Reading	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
196	Customer Service	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
197	Billing and Collections	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
198	Purchased Power	\$	323,299	\$	109,363	\$	1,777	\$	14,232	\$	45,253	\$	271	\$	565	-
199	Sub-total	\$	323,299	\$	109,363	\$	1,777	\$	14,232	\$	45,253	\$	271	\$	565	-
200	Zero-Check															
Total Revenue Requirement																
201	Demand	\$	563,757,503	\$	315,519,748	\$	7,694,408	\$	32,796,985	\$	63,058,776	\$	971,263	\$	1,405,380	-
202	Customer	\$	858,091,902	\$	699,636,253	\$	6,116,831	\$	79,477,742	\$	3,510,755	\$	877,251	\$	30,453,491	-
203	Fuel	\$	323,299	\$	109,363	\$	1,777	\$	14,232	\$	45,253	\$	271	\$	565	-
204	Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-
205	Total Zero-Check	\$	1,422,172,704	\$	1,015,265,364	\$	13,813,016	\$	112,288,960	\$	66,614,784	\$	1,848,785	\$	31,859,436	-

Allocated Cost of Service Study
Summary of Results
Fully Projected Future Test Year

Line No.	Description	Residential- Thermal Storage										Residential- Small General Service - Sec. Voltage			Large General Service - Sec. Voltage			Large General Service - 12 KV			Large General Service - 69 KV or Higher			Separate Meter		Street Lighting/Area Lighting
		System Total		RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/L	General Space Heating		Service		Service		Service		Service		Service				
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)																
Adjusted Revenue Requirement (Excluding Late Payment Revenand Annualization)																										
Ratio of Base Revenue to Total Revenue		95.38%	95.46%	96.66%	95.68%	94.76%	94.96%	90.89%	95.84%	95.71%																
Total Base Revenue Requirement																										
206																										
207	Demand	\$ 537,015,264	\$ 301,193,896	\$ 7,437,283	\$ 31,381,283	\$ 134,849,410	\$ 59,877,489	\$ -	\$ 930,839	\$ 1,345,053																
208	Customer	\$ 819,123,261	\$ 667,869,982	\$ 5,912,424	\$ 76,047,038	\$ 34,727,980	\$ 3,333,640	\$ 1,245,205	\$ 840,740	\$ 29,146,252																
209	Fuel	\$ 303,959	\$ 104,398	\$ 1,717	\$ 13,618	\$ 60,048	\$ 42,970	\$ 80,407	\$ 260	\$ 541																
	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																
210																										
211	Total	\$ 1,356,442,484	\$ 969,168,276	\$ 13,351,425	\$ 107,441,939	\$ 169,637,439	\$ 63,254,109	\$ 1,325,612	\$ 1,771,840	\$ 30,491,845																

Adjusted Revenue Requirement (Excluding Late Payment Reveand Annualization)

Mitigated Revenue Requirement (Excluding Late Payment Reveand Annualization)

Ratio of Apportioned Base Revenue to Total			100.00%	100.37%	90.41%	100.32%	93.35%	146.37%	100.34%	100.61%
Base Revenue										
Total Base Revenue Requirement										
212										
			\$ 534,138,725	\$ 302,310,166	\$ 6,724,053	\$ 135,441,139	\$ 55,893,588	\$ -	\$ 934,010	\$ 1,353,223
213		Demand	\$ 821,964,838	\$ 670,345,209	\$ 5,345,427	\$ 34,880,369	\$ 3,111,838	\$ 1,822,655	\$ 843,604	\$ 29,323,306
214		Customer	\$ 338,921	\$ 104,784	\$ 1,553	\$ 60,312	\$ 40,111	\$ 117,695	\$ 261	\$ 544
215		Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
216		Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217		Total	\$ 1,356,442,484	\$ 972,760,160	\$ 12,071,032	\$ 170,387,820	\$ 59,045,537	\$ 1,940,349	\$ 1,777,874	\$ 30,877,073
218			TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Units										
219		Bills	18,045,181	15,603,324	138,767	478,071	14,840	1,993	17,726	21,377
220		Billing Demand (kW)	48,977,538	0	0	25,219,929	14,316,117	70,926	231,768	0
221		kWh	42,775,651,426	14,215,929,792	230,938,030	8,237,505,852	6,032,075,326	12,100,437,658	35,291,555	73,424,921
Unit Cost										
222		Customer Cost (\$/Bill)	\$ 62.34	\$ 86.98	\$ 43.13	\$ 72.96	\$ 209.70	\$ 914.39	\$ 47.59	\$ 1,434.99
223		Demand Cost (\$/kW)	\$ -	\$ -	\$ 3.44	\$ 5.37	\$ 3.90	\$ -	\$ 4.03	\$ -
224		Energy Cost (\$/kWh)	\$ 0.000007	\$ 0.000007	\$ 0.000007	\$ 0.000007	\$ 0.000007	\$ 0.000010	\$ 0.000007	\$ 0.000007
For non-demand billed customers, demand cost is shown under \$/Bill										

Revenue Allocation

	Residential	Small C&I	Large Primary C&I	Large Transmission C&I
Revenue Requirement	\$ 984,831,192	\$ 310,625,405	\$ 59,045,537	\$ 1,940,349
Allocation (%)	72.60%	22.90%	4.35%	0.14%

**Allocated Cost of Service Study
Revenue Allocation (Mitigation)
Fully Projected Future Test Year**

Revenue Allocation (Mitigation)									
Fully Projected Future Test Year									
		53.43%		1.5		Times System Increase (CAP)			
Ln No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Class		Current Base Rate Revenue	Proposed Base Rate Revenue at Equal Rates of Return	ACOSS Proposed Increase (Decrease) @ 8.56% ROR	ACOSS Rate Increase	Max if Increase capped at 1.5x System Increase	Classes Over Cap	Classes Under Cap
1	System Total	System Total	\$ 1,000,171,041	\$ 1,356,442,484	\$ 356,271,443	35.62%			
2	Residential	RS	\$	\$ 969,168,276	\$ 250,381,102	34.83%	\$ 384,059,325	\$ -	\$ 133,678,223
3	Residential-Thermal Storage	RTS	7,930,469	13,351,425	5,420,956	68.36%	4,237,375	(1,183,582)	-
4	Small General Service - Sec. Voltage	GS-1	78,435,579	107,441,939	29,006,360	36.98%	41,909,367	-	12,903,008
5	Large General Service - Sec. Voltage	GS-3	128,618,149	169,637,439	41,019,290	31.89%	68,722,706	-	27,703,416
6	Large General Service - 12 KV	LP-4	38,791,942	63,254,109	24,462,166	63.06%	20,727,147	(3,735,020)	-
7	Large General Service - 69 KV or Higher	LP-5	1,940,349	1,325,612	(614,738)	-31.68%	1,036,759	-	1,651,497
8	Separate Meter General Space Heating Service	GH-2	1,301,175	1,771,840	470,665	36.17%	695,239	-	224,574
9	Street Lighting/Area Lighting	SL/AL	24,366,203	30,491,845	6,125,641	25.14%	13,019,247	-	6,893,605
10							Total	\$ (4,918,601)	\$ 183,054,323

Mitigation Rules

- 1) Increase to any class capped at 1.5x System Increase
- 2) No Rate Reduction to any class

**Allocated Cost of Service Study
Revenue Allocation (Mitigation)
Fully Projected Future Test Year**

Ln No.	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	Class		Mitigation	Interim Revised Increase (Decrease)	Classes Under Cap	Additional Mitigation	Proposed Increase (Decrease) - Post Mitigation	Rate Increase @ Proposed Rates	Proposed Mitigated Revenue	ROR @ Proposed Increase	Revenue to Increase Cost Ratio	Final % Increase Minus ACOSS %
1	System Total	System Total					\$ 356,271,443	35.62%	\$ 1,356,442,484	8.56%	1.00	0.00%
2	Residential	RS	\$ (3,591,884)	\$ 253,972,986	\$ 130,086,339		\$ 253,972,986	35.33%	\$ 972,760,160	8.63%	1.00	0.50%
3	Residential-Thermal Storage	RTS	1,183,582	4,237,375	-	96,811	4,140,564	52.21%	12,071,032	6.98%	0.90	-16.15%
4	Small General Service - Sec. Voltage	GS-1	(346,699)	29,353,059	12,556,309		29,353,059	37.42%	107,788,638	8.62%	1.00	0.44%
5	Large General Service - Sec. Voltage	GS-3	(744,380)	41,763,670	26,959,036		41,763,670	32.47%	170,381,820	8.62%	1.00	0.58%
6	Large General Service - 12 KV	LP-4	3,735,020	20,727,147	-	473,552	20,253,595	52.21%	59,045,537	7.63%	0.93	-10.85%
7	Large General Service - 69 KV or Higher	LP-5	(44,375)	(570,363)	1,607,122	(570,363)	-	0.00%	1,940,349	23.32%	1.46	31.68%
8	Separate Meter General Space Heating Service	GH-2	(6,034)	476,699	218,540	(570,363)	476,699	36.64%	1,777,874	8.62%	1.00	0.46%
9	Street Lighting/Area Lighting	SL/AL	(185,229)	6,310,870	6,708,377		6,310,870	25.90%	30,677,073	8.65%	1.01	0.76%
10			\$ 0	\$ 356,271,443	\$ 0	\$ 0						

Mitigation Rules

- 1) Increase to any class capped at 1.5x System Increase
- 2) No Rate Reduction to any class

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No. Account Description

RATE BASE

Plant-in Service

	Amount	Alloc. Factor	Residential RS			Residential-Thermal Storage RTS			TOTAL			TOTAL
			DEM	CUS	FUL	REV	DEM	CUS	FUL	REV	TOTAL	
301-303												15
Intangible Plant												
	670,295	LABOR	87,110	432,068	-	-	2,112	3,858	-	-	519,178	5,970
Sub-total	670,295		87,110	432,068	-	-	2,112	3,858	-	-	519,178	5,970
Distribution Plant												
360	113,493,096	DPLT	31,910,024	44,866,129	-	-	773,630	402,049	-	-	76,776,153	1,175,680
361	63,727,935	PRI DEM	34,473,304	-	-	-	835,775	-	-	-	34,473,304	835,775
362	1,071,977,540	PRI DEM	579,880,819	-	-	-	14,058,698	-	-	-	579,880,819	14,058,698
363	485,927,532	LABOR	63,149,785	313,226,117	-	-	1,531,011	2,796,826	-	-	376,375,902	4,327,837
364	537,975,079	PRI DEM	291,014,893	-	-	-	7,055,399	-	-	-	291,014,893	7,055,399
364	840,386,363	PRI CUST	63,925,839	726,748,375	-	-	1,549,826	6,463,299	-	-	63,925,839	1,549,826
364	402,471,412	SEC CUST	-	348,334,278	-	-	3,097,893	-	-	-	348,334,278	3,097,893
365	764,864,095	PRI DEM	413,749,357	-	-	-	10,030,988	-	-	-	413,749,357	10,030,988
365	628,932,106	PRI CUST	276,616,452	543,885,662	-	-	6,706,322	4,837,019	-	-	543,885,662	6,706,322
365	436,593,319	SEC DEM	-	101,128,865	-	-	898,384	-	-	-	101,128,865	898,384
366	244,979,109	PRI DEM	132,520,208	-	-	-	3,212,835	-	-	-	132,520,208	3,212,835
366	116,349,939	PRI CUST	100,616,685	-	-	-	894,829	-	-	-	100,616,685	894,829
366	11,950,350	SEC DEM	7,571,493	-	-	-	183,564	-	-	-	7,571,493	183,564
366	4,614,402	SEC CUST	-	3,993,711	-	-	35,518	-	-	-	3,993,711	35,518
367	644,919,075	PRI DEM	348,865,706	-	-	-	8,457,941	-	-	-	348,865,706	8,457,941
367	306,296,709	PRI CUST	264,878,174	-	-	-	2,355,680	-	-	-	264,878,174	2,355,680
367	31,459,861	SEC DEM	19,932,314	-	-	-	483,241	-	-	-	19,932,314	483,241
367	12,147,632	SEC CUST	-	10,513,633	-	-	93,502	-	-	-	10,513,633	93,502
368	483,261,279	SEC DEM	306,184,302	-	-	-	7,423,168	-	-	-	306,184,302	7,423,168
368	285,488,986	SEC CUST	-	247,087,363	-	-	2,197,459	-	-	-	247,087,363	2,197,459
369	846,971,069	SERV	-	692,782,045	-	-	6,161,221	-	-	-	692,782,045	6,161,221
370	341,126,522	METERS	-	215,121,118	-	-	2,143,356	-	-	-	215,121,118	2,143,356
371	15,029,035	AREALGT	-	-	-	-	-	-	-	-	-	-
373	230,575,615	STTRLGT	-	-	-	-	-	-	-	-	-	-
364.4	621,595	STTRLGT	-	-	-	-	-	-	-	-	-	-
Sub-total	9,139,884,425		2,569,794,496	3,613,182,154	-	-	62,302,398	32,378,037	-	-	6,182,976,650	94,680,435

389-399												
General Plant												
	1,061,552,192	LABOR	137,956,358	684,270,492	-	-	3,344,630	6,109,917	-	-	822,226,850	9,454,547
Sub-total	1,061,552,192		137,956,358	684,270,492	-	-	3,344,630	6,109,917	-	-	822,226,850	9,454,547

TOTAL PLANT-IN-SERVICE	10,202,106,912		2,707,837,963	4,297,884,715	-	-	65,649,140	38,491,812	-	-	7,005,722,678	104,140,952
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Allocated Cost of Service Study
Detailed Cost Allocation Results

Fully Projected Future Test Year

No. Account Description
RATE BASE

Plant-in Service

	Amount	Alloc. Factor	Small General Service - Sec. Voltage				Large General Service - Sec. Voltage				TOTAL
			DEM	CUS	FUL	REV	DEM	CUS	FUL	REV	
301-303											31
Intangible Plant											
301	670,295	LABOR	9,077	50,030	-	-	38,541	17,924	-	-	56,464
302	670,295		9,077	50,030	-	-	38,541	17,924	-	-	56,464
303											
Distribution Plant											
360	113,493,096	DPLT	3,325,106	5,311,137	-	-	14,118,250	2,652,917	-	-	16,771,168
361	63,727,935	PRI DEM	3,592,207	-	-	-	15,252,346	-	-	-	15,252,346
362	1,071,977,540	PRI DEM	60,425,070	-	-	-	256,562,092	-	-	-	256,562,092
363	485,927,532	LABOR	6,580,370	36,288,825	-	-	27,939,950	12,993,598	-	-	40,933,548
364	537,975,079	PRI DEM	30,324,499	-	-	-	128,756,440	-	-	-	128,756,440
365	840,398,740	PRI CUST	82,397,701	-	-	-	22,266,888	-	-	-	22,266,888
366	100,896,363	SEC DEM	6,661,236	-	-	-	28,283,306	-	-	-	28,283,306
367	402,471,412	SEC CUST	39,493,647	-	-	-	10,672,635	-	-	-	10,672,635
368	764,864,095	PRI DEM	43,113,745	-	-	-	183,058,996	-	-	-	183,058,996
369	628,932,106	PRI CUST	61,664,986	-	-	-	16,664,146	-	-	-	16,664,146
370	436,993,319	SEC DEM	28,824,144	-	-	-	122,386,003	-	-	-	122,386,003
371	116,946,029	SEC CUST	11,465,848	-	-	-	3,098,494	-	-	-	3,098,494
372	244,979,109	PRI DEM	13,808,946	-	-	-	58,632,155	-	-	-	58,632,155
373	116,349,939	PRI CUST	11,407,777	-	-	-	3,082,801	-	-	-	3,082,801
374	11,950,350	SEC DEM	788,969	-	-	-	3,349,927	-	-	-	3,349,927
375	4,614,402	SEC CUST	452,801	-	-	-	122,364	-	-	-	122,364
376	644,919,075	PRI DEM	36,352,702	-	-	-	154,351,916	-	-	-	154,351,916
377	306,295,709	PRI CUST	30,031,512	-	-	-	8,115,619	-	-	-	8,115,619
378	31,459,861	SEC DEM	2,076,998	-	-	-	8,818,840	-	-	-	8,818,840
379	12,147,632	SEC CUST	1,192,021	-	-	-	322,128	-	-	-	322,128
380	483,261,279	SEC DEM	31,905,190	-	-	-	135,467,983	-	-	-	135,467,983
381	285,488,986	SEC CUST	28,014,415	-	-	-	7,570,525	-	-	-	7,570,525
382	846,971,069	SERV	80,943,639	-	-	-	66,273,121	-	-	-	66,273,121
383	341,126,522	METERS	39,074,881	-	-	-	59,810,857	-	-	-	59,810,857
384	15,029,035	AREALGT	-	-	-	-	-	-	-	-	-
385	230,575,615	STTLGT	-	-	-	-	-	-	-	-	-
386	621,595	STTLGT	-	-	-	-	-	-	-	-	-
387	9,139,884,425		267,779,184	427,719,189	-	-	1,136,978,206	213,646,093	-	-	1,350,624,299
General Plant											
388	1,061,552,192	LABOR	14,375,407	79,232,495	-	-	61,037,321	28,385,678	-	-	89,422,999
389	1,061,552,192		14,375,407	79,232,495	-	-	61,037,321	28,385,678	-	-	89,422,999
390											
TOTAL PLANT-IN-SERVICE											
	10,202,106,912		282,163,667	507,001,714	-	-	1,198,054,067	242,049,695	-	-	1,440,103,762

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No. Account Description

RATE BASE

Plant-in Service

No.	Account Description	Amount	Alloc. Factor	LP-4				LP-5				TOTAL
				DEM	CUS	FUL	REV	DEM	CUS	FUL	REV	
RATE BASE												
Plant-in Service												
301-303	Intangible Plant											
	INTANGIBLE PLANT - DISTRIBUTION	670,295	LABOR	17,010	1,435	-	-	-	566	-	-	566
	Sub-total	670,295		17,010	1,435	-	-	-	566	-	-	566
360	Distribution Plant											
	LAND AND LAND RIGHTS	113,493,096	DPLT	6,273,864	236,258	-	-	-	104,844	-	-	104,844
	STRUCTURES & IMPROVEMENTS	63,727,935	PRI DEM	9,317,527	-	-	-	-	-	-	-	-
	STATION EQUIPMENT	1,071,977,540	PRI DEM	156,731,576	-	-	-	-	-	-	-	-
	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	485,927,532	LABOR	12,331,571	1,040,218	-	-	-	410,411	-	-	410,411
	POLES TOWERS & FIXTURES - PRI - DEMAND	537,975,079	PRI DEM	78,656,202	-	-	-	-	-	-	-	-
	POLES TOWERS & FIXTURES - PRI - CUSTOMER	840,388,740	PRI CUST	-	691,176	-	-	-	-	-	-	-
	POLES TOWERS & FIXTURES - SEC - DEMAND	100,896,363	SEC DEM	-	-	-	-	-	-	-	-	-
	POLES TOWERS & FIXTURES - SEC - CUSTOMER	402,471,412	SEC CUST	-	-	-	-	-	-	-	-	-
	OVERHEAD CONDUCTORS - PRI - DEMAND	764,864,095	PRI DEM	111,829,167	-	-	-	-	-	-	-	-
	OVERHEAD CONDUCTORS - PRI - CUSTOMER	628,932,106	PRI CUST	-	517,264	-	-	-	-	-	-	-
	OVERHEAD CONDUCTORS - SEC - DEMAND	436,593,319	SEC DEM	-	-	-	-	-	-	-	-	-
	OVERHEAD CONDUCTORS - SEC - CUSTOMER	116,846,029	SEC CUST	-	-	-	-	-	-	-	-	-
	UNDERGROUND CONDUIT - PRI - DEMAND	244,979,109	PRI DEM	35,817,879	-	-	-	-	-	-	-	-
	UNDERGROUND CONDUIT - PRI - CUSTOMER	116,349,939	PRI CUST	-	95,692	-	-	-	-	-	-	-
	UNDERGROUND CONDUIT - SEC - DEMAND	11,950,350	SEC DEM	-	-	-	-	-	-	-	-	-
	UNDERGROUND CONDUIT - SEC - CUSTOMER	4,614,402	SEC CUST	-	-	-	-	-	-	-	-	-
	UNDERGROUND CONDUCTORS - PRI - DEMAND	644,919,075	PRI DEM	94,292,258	-	-	-	-	-	-	-	-
	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	306,296,709	PRI CUST	-	251,913	-	-	-	-	-	-	-
	UNDERGROUND CONDUCTORS - SEC - DEMAND	31,459,861	SEC DEM	-	-	-	-	-	-	-	-	-
	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,147,632	SEC CUST	-	-	-	-	-	-	-	-	-
	LINE TRANSFORMERS - DEMAND	483,261,279	SEC DEM	-	-	-	-	-	-	-	-	-
	LINE TRANSFORMERS - CUSTOMER	285,488,986	SEC CUST	-	-	-	-	-	-	-	-	-
	SERVICES	846,971,069	SERV	-	-	-	-	-	-	-	-	-
	METERS - DIST DIRECT	341,126,522	METERS	-	16,193,900	-	-	-	-	7,928,118	-	7,928,118
	INSTALLATIONS ON CUST PREMISES	15,029,035	AREALGT	-	-	-	-	-	-	-	-	-
	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	STTRLGT	-	-	-	-	-	-	-	-	-
	STREET AND AREA LIGHTING PORTION OF 364.4	621,595	STTRLGT	-	-	-	-	-	-	-	-	-
		Sub-total	9,139,884,425		505,250,043	19,026,421	-	-	-	8,443,374	-	8,443,374
389-399	General Plant											
	GENERAL PLANT - DISTRIBUTION	1,061,552,192	LABOR	26,939,420	2,272,449	-	-	-	896,580	-	-	896,580
	Sub-total	1,061,552,192		26,939,420	2,272,449	-	-	-	896,580	-	896,580	
TOTAL PLANT-IN-SERVICE				532,206,473	21,300,305	-	-	-	9,340,520	-	-	9,340,520

Allocated Cost of Service Study
Detailed Cost Allocation Results

Fully Projected Future Test Year

No. Account Description
RATE BASE

Plant-in Service

Allocated Cost of Service Study																
Detailed Cost Allocation Results																
Fully Projected Future Test Year																
No.	Account Description			Separate Meter General Space Heating Service					Street Lighting/Area Lighting							
	Amount	Alloc. Factor		48	49	50	51	52	55	56	57	58	59	60	63	64
RATE BASE																
Plant-in Service																
Intangible Plant																
301-303																
Sub-total																
Distribution Plant																
360																
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371																
373																
364.4																
Sub-total																
General Plant																
389-399																
Sub-total																
TOTAL PLANT-IN-SERVICE																

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	RS			RTS			TOTAL	DEM	RTS		REV	TOTAL
				DEM	CUS	FUL	REV	TOTAL	DEM			CUS	FUL		
Accumulated Reserve for Depreciation															
Distribution Plant															
360	LAND AND LAND RIGHTS	41,598,195	PLT_360	11,695,298	16,443,822	-	-	28,139,120	283,542	147,355	-	-	-	-	430,897
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	PRI_DEM	11,575,107	-	-	-	11,575,107	-	-	-	-	-	-	280,628
362	STATION EQUIPMENT	234,310,665	PRI_DEM	126,749,167	-	-	-	126,749,167	3,072,922	-	-	-	-	-	3,072,922
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	136,542,580	LABOR	17,744,692	88,014,569	-	-	105,759,261	430,204	785,891	-	-	-	-	1,216,095
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	PRI_DEM	84,244,716	-	-	-	84,244,716	2,042,439	-	-	-	-	-	2,042,439
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	PRI_CUST	-	210,383,426	-	-	210,383,426	-	1,871,034	-	-	-	-	1,871,034
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	SEC_DEM	18,505,631	-	-	-	18,505,631	448,663	-	-	-	-	-	448,663
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	SEC_CUST	-	100,837,871	-	-	100,837,871	896,796	-	-	-	-	-	896,796
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	PRI_DEM	83,853,373	-	-	-	83,853,373	2,032,951	-	-	-	-	-	2,032,951
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	PRI_CUST	-	110,227,718	-	-	110,227,718	-	980,305	-	-	-	-	980,305
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	SEC_DEM	56,061,048	-	-	-	56,061,048	1,359,151	-	-	-	-	-	1,359,151
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	SEC_CUST	-	20,495,492	-	-	20,495,492	-	182,276	-	-	-	-	182,276
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,185	PRI_DEM	32,341,575	-	-	-	32,341,575	784,093	-	-	-	-	-	784,093
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	PRI_CUST	-	24,555,516	-	-	24,555,516	-	218,383	-	-	-	-	218,383
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	SEC_DEM	1,847,824	-	-	-	1,847,824	44,799	-	-	-	-	-	44,799
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	SEC_CUST	-	974,666	-	-	974,666	-	8,668	-	-	-	-	8,668
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	PRI_DEM	104,832,290	-	-	-	104,832,290	2,541,566	-	-	-	-	-	2,541,566
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	PRI_CUST	-	79,594,483	-	-	79,594,483	-	707,869	-	-	-	-	707,869
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	SEC_DEM	5,989,554	-	-	-	5,989,554	145,211	-	-	-	-	-	145,211
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,298	SEC_CUST	-	3,159,291	-	-	3,159,291	-	28,097	-	-	-	-	28,097
368	LINE TRANSFORMERS - DEMAND	166,055,435	SEC_DEM	105,209,272	-	-	-	105,209,272	2,550,706	-	-	-	-	-	2,550,706
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	SEC_CUST	-	84,902,725	-	-	84,902,725	-	755,078	-	-	-	-	755,078
369	SERVICES	430,314,690	SERV	-	351,976,947	-	-	351,976,947	-	3,130,289	-	-	-	-	3,130,289
370	METERS - DIST DIRECT	197,489,696	METERS	-	124,540,900	-	-	124,540,900	-	1,240,861	-	-	-	-	1,240,861
371	INSTALLATIONS ON CUST PREMISES	8,531,974	AREALGT	-	-	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	STTRLGT	-	-	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	STTRLGT	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total		2,746,469,884		660,649,548	1,216,107,424	-	-	1,876,756,972	16,016,865	10,952,901	-	-	-	-	26,969,766

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No.	Account Description	Amount	Alloc. Factor	Small General Service - Sec. Voltage				Large General Service - Sec. Voltage				TOTAL
				DEM	CUS	FUL	REV	DEM	CUS	FUL	REV	
Accumulated Reserve for Depreciation												
Distribution Plant												
360	LAND AND LAND RIGHTS	41,596,195	PLT_360	1,218,680	1,946,577	-	-	5,174,460	972,317	-	-	6,146,777
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	PRI_DEM	1,206,156	-	-	-	5,121,283	-	-	-	5,121,283
362	STATION EQUIPMENT	234,310,665	PRI_DEM	13,207,589	-	-	-	56,078,819	-	-	-	56,078,819
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	136,542,580	LABOR	1,849,042	10,191,312	-	-	7,850,950	3,651,119	-	-	11,502,069
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	PRI_DEM	8,778,516	-	-	-	37,273,177	-	-	-	37,273,177
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	PRI_CUST	-	23,852,975	-	-	-	6,445,951	-	-	6,445,951
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	SEC_DEM	1,928,334	-	-	-	8,187,619	-	-	-	8,187,619
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	SEC_CUST	-	11,432,855	-	-	3,089,578	-	-	-	3,089,578
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	PRI_DEM	8,737,737	-	-	-	37,100,032	-	-	-	37,100,032
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	PRI_CUST	-	12,497,462	-	-	3,377,274	-	-	-	3,377,274
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	SEC_DEM	5,841,705	-	-	-	24,803,614	-	-	-	24,803,614
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	SEC_CUST	-	2,323,750	-	-	627,963	-	-	-	627,963
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,185	PRI_DEM	3,370,075	-	-	-	14,309,185	-	-	-	14,309,185
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	PRI_CUST	-	2,784,070	-	-	-	752,358	-	-	752,358
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	SEC_DEM	192,548	-	-	-	817,550	-	-	-	817,550
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	SEC_CUST	-	110,506	-	-	-	29,863	-	-	29,863
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	PRI_DEM	10,923,794	-	-	-	46,381,930	-	-	-	46,381,930
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	PRI_CUST	-	9,024,310	-	-	2,438,700	-	-	-	2,438,700
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	SEC_DEM	624,127	-	-	-	2,650,015	-	-	-	2,650,015
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	SEC_CUST	-	358,196	-	-	-	96,798	-	-	96,798
368	LINE TRANSFORMERS - DEMAND	166,055,435	SEC_DEM	10,963,076	-	-	-	46,548,722	-	-	-	46,548,722
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	SEC_CUST	-	9,626,151	-	-	2,601,340	-	-	-	2,601,340
369	SERVICES	430,314,690	SERV	-	41,124,471	-	-	33,670,923	-	-	-	33,670,923
370	METERS - DIST DIRECT	197,489,696	METERS	-	22,621,772	-	-	-	34,626,531	-	-	34,626,531
371	INSTALLATIONS ON CUST PREMISES	8,531,974	AREALGT	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	STTRLGT	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	STTRLGT	-	-	-	-	-	-	-	-	-
	Sub-total	2,746,469,884		68,841,379	147,894,405	-	-	292,297,356	92,380,714	-	-	384,678,070
General Plant												
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR	6,901,393	38,038,199	-	-	29,303,000	13,627,491	-	-	42,930,491
	Sub-total	509,633,503		6,901,393	38,038,199	-	-	29,303,000	13,627,491	-	-	42,930,491
TOTAL DEPRECIATION ACCRUAL				75,742,772	185,932,605	-	-	321,600,356	106,008,204	-	-	427,608,560
NET PLANT				206,420,895	321,069,109	-	-	876,453,711	136,041,491	-	-	1,012,495,202

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No.	Account Description	Amount	Alloc. Factor	Large General Service - 12 KV					Large General Service - 69 KV or Higher				
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
360	Distribution Plant												
361	LAND AND LAND RIGHTS	41,598,195	PLT_360	2,299,425	86,590	-	-	2,386,016	-	38,426	-	-	38,426
362	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	PRI_DEM	3,128,548	-	-	-	3,128,548	-	-	-	-	-
363	STATION EQUIPMENT	234,310,665	PRI_DEM	34,258,068	-	-	-	34,258,068	-	-	-	-	-
364	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	136,542,580	LABOR	3,465,094	292,295	-	-	3,757,388	-	115,323	-	-	115,323
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	PRI_DEM	22,769,863	-	-	-	22,769,863	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	243,280,712	PRI_CUST	-	200,086	-	-	200,086	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	29,208,077	SEC_DEM	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	116,509,809	SEC_CUST	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	155,012,771	PRI_DEM	22,664,090	-	-	-	22,664,090	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	127,463,832	PRI_CUST	-	104,832	-	-	104,832	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	88,483,092	SEC_DEM	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	23,680,843	SEC_CUST	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	59,787,185	PRI_DEM	8,741,358	-	-	-	8,741,358	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	28,395,219	PRI_CUST	-	23,354	-	-	23,354	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	2,916,485	SEC_DEM	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	SEC_CUST	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	PRI_DEM	28,334,322	-	-	-	28,334,322	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	PRI_CUST	-	75,699	-	-	75,699	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	SEC_DEM	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	SEC_CUST	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	166,055,435	SEC_DEM	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	SEC_CUST	-	-	-	-	-	-	-	-	-	-
369	SERVICES	430,314,690	SERV	-	-	-	-	-	-	-	-	-	-
370	METERS - DIST DIRECT	197,489,696	METERS	-	9,375,197	-	-	9,375,197	-	4,589,856	-	-	4,589,856
371	INSTALLATIONS ON CUST PREMISES	8,531,974	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	STTRLGT	-	-	-	-	-	-	-	-	-	-
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	STTRLGT	-	-	-	-	-	-	-	-	-	-
	Sub-total	2,746,469,884		125,660,769	10,158,053	-	-	135,818,822	-	4,743,605	-	-	4,743,605

389-399	General Plant												
	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR	12,933,166	1,090,965	-	-	14,024,131	-	430,433	-	-	430,433
	Sub-total	509,633,503		12,933,166	1,090,965	-	-	14,024,131	-	430,433	-	-	430,433
	TOTAL DEPRECIATION ACCRUAL	3,256,103,387		138,593,935	11,249,017	-	-	149,842,953	-	5,174,038	-	-	5,174,038
	NET PLANT	6,946,003,524		393,612,538	10,051,287	-	-	403,663,825	-	4,166,481	-	-	4,166,481

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No.	Account Description	Amount	Alloc. Factor	Separate Meter General Space Heating Service					Street Lighting/Area Lighting				
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Accumulated Reserve for Depreciation													
Distribution Plant													
360	LAND AND LAND RIGHTS	41,596,195	PLT_360	35,753	21,740	-	-	57,493	51,361	1,180,849	-	-	1,232,209
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	PRI_DEM	35,385	-	-	-	35,385	50,833	-	-	-	50,833
362	STATION EQUIPMENT	234,310,665	PRI_DEM	387,474	-	-	-	387,474	556,626	-	-	-	556,626
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	136,542,580	LABOR	54,246	108,423	-	-	162,669	77,927	1,911,493	-	-	1,989,420
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	PRI_DEM	257,537	-	-	-	257,537	369,966	-	-	-	369,966
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	PRI_CUST	-	239,003	-	-	239,003	-	288,237	-	-	288,237
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	SEC_DEM	56,572	-	-	-	56,572	81,269	-	-	-	81,269
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	SEC_CUST	-	114,555	-	-	114,555	-	138,154	-	-	138,154
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	PRI_DEM	256,341	-	-	-	256,341	368,247	-	-	-	368,247
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	PRI_CUST	-	125,223	-	-	125,223	-	151,018	-	-	151,018
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	SEC_DEM	171,379	-	-	-	171,379	246,195	-	-	-	246,195
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	SEC_CUST	-	23,284	-	-	23,284	-	28,080	-	-	28,080
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,165	PRI_DEM	98,869	-	-	-	98,869	142,030	-	-	-	142,030
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	PRI_CUST	-	27,896	-	-	27,896	-	33,642	-	-	33,642
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	SEC_DEM	5,649	-	-	-	5,649	8,115	-	-	-	8,115
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	SEC_CUST	-	1,107	-	-	1,107	-	1,335	-	-	1,335
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	PRI_DEM	320,474	-	-	-	320,474	460,377	-	-	-	460,377
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	PRI_CUST	-	90,422	-	-	90,422	-	109,049	-	-	109,049
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	SEC_DEM	18,310	-	-	-	18,310	26,303	-	-	-	26,303
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	SEC_CUST	-	3,589	-	-	3,589	-	4,328	-	-	4,328
368	LINE TRANSFORMERS - DEMAND	166,055,435	SEC_DEM	321,626	-	-	-	321,626	462,033	-	-	-	462,033
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	SEC_CUST	-	96,453	-	-	96,453	-	116,322	-	-	116,322
369	SERVICES	430,314,690	SERV	-	412,061	-	-	412,061	-	-	-	-	-
370	METERS - DIST DIRECT	197,489,696	METERS	-	494,579	-	-	494,579	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,531,974	AREALGT	-	-	-	-	-	-	8,531,974	-	-	8,531,974
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	STTRLGT	-	-	-	-	-	-	81,290,032	-	-	81,290,032
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	STTRLGT	-	-	-	-	-	-	303,119	-	-	303,119
	Sub-total	2,746,469,884		2,019,615	1,758,335	-	-	3,777,950	2,901,281	94,087,633	-	-	96,988,914
General Plant													
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503	LABOR	202,468	404,680	-	-	607,148	290,855	7,134,485	-	-	7,425,341
	Sub-total	509,633,503		202,468	404,680	-	-	607,148	290,855	7,134,485	-	-	7,425,341
TOTAL DEPRECIATION ACCRUAL													
		3,256,103,387		2,222,083	2,163,015	-	-	4,385,098	3,192,136	101,222,119	-	-	104,414,255
NET PLANT													
		6,946,003,524		6,055,816	3,457,452	-	-	9,513,268	8,699,491	173,114,728	-	-	181,814,220

Allocated Cost of Service Study

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No. Account Description

Rate Base Adjustments

Rate Base Adjustments													
No.	Account Description		Amount	Alloc. Factor	DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	TOTAL
Additions													
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M		5,886,880	OMEXCLUNCOL	1,018,285	3,397,802	-	-	4,416,087	24,687	30,598	-	55,286
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES		19,630,773	TOTDPLT	5,519,441	7,760,444	-	-	13,279,885	133,814	69,542	-	203,356
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT		(15,000,089)	TOTDPLT	(4,217,465)	(5,929,840)	-	-	(10,147,305)	(102,249)	(53,138)	-	(155,387)
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION		6,257,237	TOTDPLT	1,759,302	2,473,613	-	-	4,232,915	42,653	22,166	-	64,819
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION		72,145,527	TOTDPLT	20,284,630	28,520,594	-	-	48,805,224	491,783	255,575	-	747,358
	Sub-total		88,920,328		24,364,193	36,222,613	-	-	60,586,806	590,688	324,744	-	915,432
Deductions													
RB ADJ	CIAC - DISTRIBUTION		154,604,000	TOTDPLT	43,468,877	61,118,105	-	-	104,586,981	1,053,865	547,685	-	1,601,549
RB ADJ	CIAC - GENERAL		213,000	TOTDPLT	59,888	84,203	-	-	144,091	1,452	755	-	2,206
RB ADJ	ARCS AND MARCS - DISTRIBUTION		(783,268,000)	TOTDPLT	(220,226,019)	(309,642,162)	-	-	(529,868,181)	(5,339,185)	(2,774,730)	-	(8,113,915)
RB ADJ	ARCS AND MARCS - GENERAL		(96,286,000)	LABOR	(12,513,060)	(62,065,407)	-	-	(74,578,466)	(303,368)	(554,188)	-	(857,556)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION		(498,579,000)	TOTDPLT	(140,181,813)	(197,098,416)	-	-	(337,280,229)	(3,398,584)	(1,766,216)	-	(5,164,800)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL		12,834,000	LABOR	1,667,871	8,272,723	-	-	9,940,594	40,436	73,868	-	114,304
RB ADJ	CUSTOMER ADVANCES		-	- ADVANCES	-	-	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS		(6,554,000)	DEPOSIT	-	(1,979,388)	-	-	-	-	(12,432)	-	(12,432)
	Sub-total		(1,217,037,000)		(327,724,257)	(501,310,342)	-	-	(829,034,599)	(7,945,385)	(4,485,259)	-	(12,430,644)
TOTAL RATE BASE ADJ.													
			(1,128,116,672)		(303,360,064)	(465,087,729)	-	-	(768,447,793)	(7,354,697)	(4,160,515)	-	(11,515,212)
TOTAL RATE BASE													
		5,817,886,853		1,677,597,805	2,288,182,710	-	-	-	3,965,780,515	40,671,877	20,445,126	-	61,117,004

EXPENSES

O & M Expenses

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No. Account Description

Rate Base Adjustments

Additions													
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EXPENSES

O & M Expenses

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No. Account Description

Rate Base Adjustments

No.		Account Description		Amount	Alloc. Factor	Large General Service - 12 KV				Large General Service - 69 KV or Higher				TOTAL	
						DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Rate Base Adjustments															
Additions															
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION		-	TOTDPLT		-	-	-	-	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - O&M	5,886,880	OMEXCLUNCOL	200,929	8,713	-	-	-	-	209,642	-	3,403	-	-	3,403
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	19,630,773	TOTDPLT	1,085,183	40,865	-	-	-	-	1,126,048	-	18,135	-	-	18,135
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(15,000,089)	TOTDPLT	(829,200)	(31,226)	-	-	-	-	(860,426)	-	(13,857)	-	-	(13,857)
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT	345,888	13,026	-	-	-	-	358,924	-	5,780	-	-	5,780
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT	3,988,183	150,185	-	-	-	-	4,138,368	-	66,648	-	-	66,648
	Sub-total	88,920,328		4,790,993	187,563	-	-	-	-	4,972,556	-	80,109	-	-	80,109
Deductions															
RB ADJ	CIAC - DISTRIBUTION	154,604,000	TOTDPLT	8,546,462	321,838	-	-	-	-	8,868,300	-	142,822	-	-	142,822
RB ADJ	CIAC - GENERAL	213,000	TOTDPLT	11,775	443	-	-	-	-	12,218	-	197	-	-	197
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT	(43,298,873)	(1,630,525)	-	-	-	-	(44,929,398)	-	(723,579)	-	-	(723,579)
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)	LABOR	(2,443,487)	(206,118)	-	-	-	-	(2,649,605)	-	(81,322)	-	-	(81,322)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT	(27,561,296)	(1,037,888)	-	-	-	-	(28,599,184)	-	(460,584)	-	-	(460,584)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR	325,693	27,474	-	-	-	-	353,167	-	10,840	-	-	10,840
RB ADJ	CUSTOMER ADVANCES		-	ADVANCES		-	-	-	-	-	-	-	-	-	-
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT	-	(109,282)	-	-	-	-	(109,282)	-	-	-	-	-
	Sub-total	(1,217,037,000)		(64,419,726)	(2,634,058)	-	-	-	-	(67,053,784)	-	(1,111,628)	-	-	(1,111,628)
TOTAL RATE BASE ADJ.		(1,128,116,672)		(59,628,733)	(2,452,495)	-	-	-	-	(62,081,228)	-	(1,031,519)	-	-	(1,031,519)
TOTAL RATE BASE		5,817,886,853		333,983,805	7,598,792	-	-	-	-	341,582,597	-	3,134,962	-	-	3,134,962

EXPENSES

O & M Expenses

EXPENSES

O & M Expenses

**Allocated Cost of Service Study
Detailed Cost Allocation Results**

Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	Residential RS				Residential-Thermal Storage RTS				TOTAL
				DEM	CUS	FUL	REV	DEM	CUS	FUL	REV	
580	Distribution Operation Expenses	10,367,332	DISTOPLBR	2,442,251	4,894,346	-	-	59,210	44,234	-	-	103,445
581	SUPERVISION AND ENGINEERING	2,294,615	PLT_360_2	938,163	473,559	-	-	22,745	4,230	-	-	26,975
582	LOAD DISPATCHING	86,108	PLI_360_2	35,205	17,771	-	-	854	159	-	-	1,012
583	STATION EXPENSES	29,067,041	PLT_364_5	7,934,003	13,055,745	-	-	192,353	116,111	-	-	308,463
584	OVERHEAD LINES	6,594,454	PLT_366_7	2,444,677	1,825,509	-	-	59,269	16,235	-	-	75,504
585	UNDERGROUND LINES	-	STTRLGT	-	-	-	-	-	-	-	-	-
586	STREET LIGHTING & SIGNAL SYSTEMS	2,391,010	METERS	-	1,507,818	-	-	-	15,023	-	-	15,023
587	METER EXPENSE	3,025,958	PLT_369	-	2,475,090	-	-	-	22,012	-	-	22,012
588	CUSTOMER INSTALLATION EXPENSE	18,180,878	DPLT	5,111,785	7,187,271	-	-	123,931	64,406	-	-	188,336
589	MISC. DISTRIBUTION EXPENSE	7,534,350	DPLT	2,118,378	2,978,482	-	-	51,358	26,690	-	-	78,049
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	-
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR	176,612	876,004	-	-	4,282	7,822	-	-	12,104
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)	LABOR	(61,680)	(305,936)	-	-	(1,495)	(2,732)	-	-	(4,227)
PROFORMA	RATE CASE EXPENSES	733,000	TOTPLT	194,552	308,794	-	-	4,717	2,766	-	-	7,482
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT	-	90,604	-	-	569	569	-	-	569
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	TOTPLT	106,168	168,510	-	-	2,574	1,509	-	-	4,083
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	TOTPLT	26,542	42,127	-	-	643	377	-	-	1,021
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	TOTPLT	1,003,020	1,591,995	-	-	24,317	14,258	-	-	38,575
PROFORMA	IUA-RELATED INCREMENTAL EXPENDITURES	211,000	TOTPLT	56,004	88,889	-	-	1,358	796	-	-	2,154
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	TOTPLT	(371,587)	(589,784)	-	-	(9,009)	(5,282)	-	-	(14,291)
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR	(237,302)	(1,177,029)	-	-	(5,753)	(10,510)	-	-	(16,263)
Sub-total		82,723,129		21,916,791	35,509,763	-	-	531,353	318,674	-	-	850,027
Distribution Maintenance Expenses												
580	SUPERVISION AND ENGINEERING	-	DMANITLBR	-	-	-	-	-	-	-	-	-
591	STRUCTURES	137,306	PLT_360_2	56,138	28,337	-	-	1,361	253	-	-	1,614
592	STATION EQUIPMENT	12,184,925	PLT_360_2	4,981,860	2,514,703	-	-	120,761	22,464	-	-	143,245
593	OVERHEAD LINES	85,378,325	PLI_364_5	23,304,466	38,348,508	-	-	564,956	341,050	-	-	906,047
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-	-	-	-	-
594	OVERHEAD LINES - SERVICES - CUSTOMER	25,335,746	SERV	-	20,724,253	-	-	-	184,310	-	-	184,310
594.5	UNDERGROUND LINES	340,244	PLT_366_7	126,134	94,188	-	-	3,058	838	-	-	3,896
595	LINE TRANSFORMERS - DEMAND	114,589	SEC_DEM	72,601	94,188	-	-	1,760	-	-	-	1,760
595	LINE TRANSFORMERS - CUSTOMER	67,694	SEC_DEM	-	58,589	-	-	-	521	-	-	521
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	STTRLGT	-	-	-	-	-	-	-	-	-
597	METERS	-	METERS	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,065,606	DPLT	581,063	816,972	-	-	14,087	7,321	-	-	21,408
Sub-total		128,050,541		29,122,253	62,585,550	-	-	706,043	555,757	-	-	1,262,801
Total Distribution		210,773,669		51,039,044	98,095,313	-	-	1,237,397	875,431	-	-	2,112,828
Customer Account												
901	SUPERVISION	4,016,323	CUSTACCTLBR	-	3,473,138	-	-	-	30,888	-	-	30,888
902	METER READING	1,205,576	MTRREAD	-	1,043,675	-	-	-	9,282	-	-	9,282
903CR	CUSTOMER RECORDS	25,189,595	CUST	-	21,780,962	-	-	-	193,708	-	-	193,708
903CE	COLLECTION EXPENSES	14,177,408	GRSWRTOFF	-	12,906,629	-	-	-	43,785	-	-	43,785
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	TOTDPLT	1,186,507	1,688,252	-	-	28,766	14,949	-	-	43,715
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	GRSWRTOFF	-	29,901,864	-	-	-	101,440	-	-	101,440
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST	-	3,102,990	-	-	-	27,596	-	-	27,596
904-MFC	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	GRSWRTOFF	-	5,416,434	-	-	-	18,375	-	-	18,375
	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	GRSWRTOFF	-	(16,487,638)	-	-	-	(55,933)	-	-	(55,933)
Sub-total		73,082,213		1,186,507	62,806,307	-	-	28,766	384,090	-	-	412,856

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	GS-1				GS-3					
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR	254,489	602,736	-	-	857,224	1,080,548	364,677	-	-	1,445,225
581	LOAD DISPATCHING	2,294,615	PLT_360_2	97,759	54,987	-	-	152,746	415,080	20,692	-	-	435,772
582	STATION EXPENSES	86,108	PLT_360_2	3,669	2,063	-	-	5,732	15,576	776	-	-	16,353
583	OVERHEAD LINES	29,067,041	PLT_364_5	826,743	1,480,242	-	-	2,306,985	3,510,315	400,016	-	-	3,910,331
584	UNDERGROUND LINES	6,594,454	PLT_366_7	254,742	206,974	-	-	461,715	1,081,621	55,932	-	-	1,137,553
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	2,391,010	METERS	-	273,882	-	-	273,882	-	419,224	-	-	419,224
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	PLT_369	-	289,186	-	-	289,186	-	-	-	-	236,773
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT	532,661	850,811	-	-	1,383,472	2,261,665	424,981	-	-	2,686,635
589	RENTS	7,534,350	DPLT	220,740	352,585	-	-	573,325	937,254	176,116	-	-	1,113,370
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	-	-
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR	18,403	101,434	-	-	119,837	78,140	36,339	-	-	114,479
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)	LABOR	(6,427)	(35,425)	-	-	(41,852)	(27,290)	(12,691)	-	-	(39,981)
PROFORMA	RATE CASE EXPENSES	733,000	TOTPLT	20,273	36,427	-	-	56,700	86,078	17,391	-	-	103,468
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT	-	70,143	-	-	70,143	-	130,857	-	-	130,857
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	TOTPLT	11,063	19,878	-	-	30,941	46,973	9,490	-	-	56,463
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	TOTPLT	2,766	4,970	-	-	7,735	11,743	2,373	-	-	14,116
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	TOTPLT	104,517	187,800	-	-	292,318	443,776	89,659	-	-	533,434
PROFORMA	IUA-RELATED INCREMENTAL EXPENDITURES	211,000	TOTPLT	5,836	10,486	-	-	16,322	24,778	5,006	-	-	29,784
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	TOTPLT	(38,720)	(69,574)	-	-	(108,294)	(164,405)	(33,216)	-	-	(197,620)
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR	(24,727)	(136,290)	-	-	(161,017)	(104,992)	(48,827)	-	-	(153,819)
PROFORMA	Sub-total	82,723,129		2,283,786	4,303,315	-	-	6,587,101	9,696,861	2,295,567	-	-	11,992,418
Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	-	DMANITLBR	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	137,306	PLT_360_2	5,850	3,290	-	-	9,140	24,838	1,238	-	-	26,076
592	STATION EQUIPMENT	12,184,925	PLT_360_2	519,123	291,995	-	-	811,118	2,204,171	109,878	-	-	2,314,049
593	OVERHEAD LINES	85,378,325	PLT_364_5	2,428,385	4,347,900	-	-	6,776,285	10,310,813	1,174,962	-	-	11,485,775
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	SERV	-	2,421,391	-	-	2,421,391	-	1,982,530	-	-	1,982,530
594	UNDERGROUND LINES	340,244	PLT_366_7	13,144	10,679	-	-	23,822	55,807	2,886	-	-	58,693
595	LINE TRANSFORMERS - DEMAND	114,589	SEC_DEM	7,565	-	-	-	7,565	32,122	-	-	-	32,122
595	LINE TRANSFORMERS - CUSTOMER	67,694	SEC_CUST	-	6,643	-	-	6,643	-	1,795	-	-	1,795
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	-	METERS	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT	60,547	96,711	-	-	157,258	257,081	48,307	-	-	305,388
Sub-total		128,050,541		3,034,613	7,178,609	-	-	10,213,223	12,884,831	3,321,596	-	-	16,206,426
Total Distribution		210,773,669		5,318,399	11,481,924	-	-	16,800,323	22,581,681	5,617,163	-	-	28,198,844
Customer Account													
901	SUPERVISION	4,016,323	CUSTACCTLBR	-	393,779	-	-	393,779	-	106,414	-	-	106,414
902	METER READING	1,205,576	MTRREAD	-	118,330	-	-	118,330	-	31,977	-	-	31,977
903CR	CUSTOMER RECORDS	25,189,595	CUST	-	2,469,495	-	-	2,469,495	-	667,348	-	-	667,348
903CE	COLLECTION EXPENSES	14,177,408	GRSWRTOFF	-	531,541	-	-	531,541	-	596,218	-	-	596,218
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	TOTDPLT	123,637	197,483	-	-	321,120	524,957	98,643	-	-	623,600
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	GRSWRTOFF	-	1,231,465	-	-	1,231,465	-	1,381,308	-	-	1,381,308
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST	-	351,813	-	-	351,813	-	95,073	-	-	95,073
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	GRSWRTOFF	-	223,068	-	-	223,068	-	250,211	-	-	250,211
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	GRSWRTOFF	-	(679,019)	-	-	(679,019)	-	(761,642)	-	-	(761,642)
Sub-total		73,082,213		123,637	4,837,954	-	-	4,961,591	524,957	2,465,550	-	-	2,990,507

Allocated Cost of Service Study
Detailed Cost Allocation Results

Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	Large General Service - 12 KV					Large General Service - 69 KV or Higher						
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL		
Distribution Operation Expenses															
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR	476,951	52,190	-	-	-	-	529,142	-	24,351	-	24,351	
581	LOAD DISPATCHING	2,294,615	PLT_360_2	244,196	1,688	-	-	-	-	245,884	-	681	-	681	
582	STATION EXPENSES	86,108	PLT_360_2	9,164	63	-	-	-	-	9,227	-	26	-	26	
583	OVERHEAD LINES	29,067,041	PLT_364_5	1,445,807	9,172	-	-	-	-	1,454,979	-	-	-	-	
584	UNDERGROUND LINES	6,594,454	PLT_366_7	625,042	1,670	-	-	-	-	626,712	-	-	-	-	
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-	-	-	-	-	-	-	
586	METER EXPENSE	2,391,010	METERS	-	113,506	-	-	-	-	113,506	-	55,569	-	55,569	
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	PLT_369	1,005,033	37,847	-	-	-	-	1,042,880	-	-	-	-	
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT	416,497	15,684	-	-	-	-	432,181	-	16,795	-	16,795	
589	RENTS	7,534,350	DPLT	-	-	-	-	-	-	-	-	6,960	-	6,960	
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	-	-	-	
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR	34,488	2,909	-	-	-	-	37,397	-	1,148	-	1,148	
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)	LABOR	(12,045)	(1,016)	-	-	-	-	(13,061)	-	(401)	-	(401)	
PROFORMA	RATE CASE EXPENSES	733,000	TOTPLT	38,238	1,530	-	-	-	-	39,768	-	671	-	671	
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT	-	5,002	-	-	-	-	5,002	-	-	-	-	
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	TOTPLT	20,867	835	-	-	-	-	21,702	-	366	-	366	
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	TOTPLT	5,217	209	-	-	-	-	5,425	-	92	-	92	
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	TOTPLT	197,137	7,890	-	-	-	-	205,026	-	3,460	-	3,460	
PROFORMA	IUA-RELATED INCREMENTAL EXPENDITURES	211,000	TOTPLT	11,007	441	-	-	-	-	11,448	-	193	-	193	
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	TOTPLT	(73,033)	(2,923)	-	-	-	-	(75,956)	-	(1,282)	-	(1,282)	
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR	(46,339)	(3,909)	-	-	-	-	(50,248)	-	(1,542)	-	(1,542)	
Sub-total		82,723,129		4,398,226	242,789	-	-	-	-	4,641,015	-	107,088	-	107,088	
Distribution Maintenance Expenses															
590	SUPERVISION AND ENGINEERING	-	DMANITLBR	-	-	-	-	-	-	-	-	-	-	-	
591	STRUCTURES	137,306	PLT_360_2	14,612	101	-	-	-	-	14,713	-	41	-	41	
592	STATION EQUIPMENT	12,184,925	PLT_360_2	1,296,737	8,964	-	-	-	-	1,305,701	-	3,618	-	3,618	
593	OVERHEAD LINES	85,378,325	PLT_364_5	4,246,754	26,941	-	-	-	-	4,273,696	-	-	-	-	
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-	-	-	-	-	-	-	
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	SERV	-	-	-	-	-	-	-	-	-	-	-	
594	UNDERGROUND LINES	340,244	PLT_366_7	32,249	86	-	-	-	-	32,335	-	-	-	-	
595	LINE TRANSFORMERS - DEMAND	114,589	SEC_DEM	-	-	-	-	-	-	-	-	-	-	-	
595	LINE TRANSFORMERS - CUSTOMER	67,694	SEC_CUST	-	-	-	-	-	-	-	-	-	-	-	
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	STTRLGT	-	-	-	-	-	-	-	-	-	-	-	
597	METERS	-	METERS	-	-	-	-	-	-	-	-	-	-	-	
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT	114,241	4,302	-	-	-	-	118,543	-	1,909	-	1,909	
Sub-total		128,050,541		5,704,594	40,395	-	-	-	-	5,744,988	-	5,568	-	5,568	
Total Distribution		210,773,669		10,102,820	283,184	-	-	-	-	10,386,003	-	112,656	-	112,656	
Customer Account															
901	SUPERVISION	4,016,323	CUSTACCTLBR	-	3,303	-	-	-	-	3,303	-	444	-	444	
902	METER READING	1,205,576	MIREAD	-	993	-	-	-	-	993	-	133	-	133	
903CR	CUSTOMER RECORDS	25,189,595	CUST	-	20,715	-	-	-	-	20,715	-	2,782	-	2,782	
903CE	COLLECTION EXPENSES	14,177,408	GRSWRTOFF	-	92,533	-	-	-	-	92,533	-	3,781	-	3,781	
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	TOTDPLT	233,280	8,785	-	-	-	-	242,065	-	3,898	-	3,898	
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	GRSWRTOFF	-	214,378	-	-	-	-	214,378	-	8,759	-	8,759	
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST	-	2,951	-	-	-	-	2,951	-	396	-	396	
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	GRSWRTOFF	-	38,833	-	-	-	-	38,833	-	1,587	-	1,587	
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	GRSWRTOFF	-	(118,206)	-	-	-	-	(118,206)	-	(4,830)	-	(4,830)	
Sub-total		73,082,213		233,280	264,283	-	-	-	-	497,564	-	16,951	-	16,951	

**Allocated Cost of Service Study
Detailed Cost Allocation Results**

Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	Separate Meter General Space Heating Service					Street Lighting/Area Lighting								
				48	49	50	51	52	55	56	57	58	59	60	63	64	
				GH-2					FUL					REV			
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL				
Distribution Operation Expenses																	
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR	7,466	7,460	-	-	14,926	10,725	45,698	-	-	56,423				
581	LOAD DISPATCHING	2,294,615	PLT_360_2	2,868	589	-	-	3,457	4,120	13,257	-	-	17,377				
582	STATION EXPENSES	86,108	PLT_360_2	108	22	-	-	130	155	497	-	-	652				
583	OVERHEAD LINES	29,067,041	PLT_364_5	24,254	14,832	-	-	39,086	34,843	22,605	-	-	57,448				
584	UNDERGROUND LINES	6,594,454	PLT_366_7	7,473	2,074	-	-	9,547	10,736	2,501	-	-	13,237				
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-	-	-	-	-	-				
586	METER EXPENSE	2,391,010	METERS	-	5,988	-	-	5,988	-	-	-	-	-				
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	PLT_369	-	2,898	-	-	2,898	-	-	-	-	-				
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT	15,627	9,502	-	-	25,129	22,449	516,126	-	-	538,574				
589	RENTS	7,534,350	DPLT	6,476	3,938	-	-	10,414	9,303	213,888	-	-	223,191				
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	-	-				
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR	540	1,079	-	-	1,619	776	19,025	-	-	19,801				
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)	LABOR	(189)	(377)	-	-	(565)	(271)	(6,644)	-	-	(6,915)				
PROFORMA	RATE CASE EXPENSES	733,000	TOTPLT	595	404	-	-	999	854	19,711	-	-	20,565				
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT	-	664	-	-	664	-	2,161	-	-	2,161				
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	TOTPLT	325	220	-	-	545	466	10,756	-	-	11,222				
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	TOTPLT	81	55	-	-	136	117	2,689	-	-	2,806				
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	TOTPLT	3,066	2,082	-	-	5,148	4,405	101,618	-	-	106,023				
PROFORMA	IUA-RELATED INCREMENTAL EXPENDITURES	211,000	TOTPLT	171	116	-	-	287	246	5,674	-	-	5,920				
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	TOTPLT	(1,136)	(771)	-	-	(1,907)	(1,632)	(37,646)	-	-	(39,278)				
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR	(725)	(1,450)	-	-	(2,175)	(1,042)	(25,563)	-	-	(26,605)				
	Sub-total	82,723,129		67,000	49,325	-	-	116,325	96,249	906,352	-	-	1,002,601				
Distribution Maintenance Expenses																	
590	SUPERVISION AND ENGINEERING	-	DMANITLBR	-	-	-	-	-	-	-	-	-	-				
591	STRUCTURES	137,306	PLT_360_2	172	35	-	-	207	247	793	-	-	1,040				
592	STATION EQUIPMENT	12,184,925	PLT_360_2	15,230	3,126	-	-	18,356	21,878	70,397	-	-	92,275				
593	OVERHEAD LINES	85,378,325	PLT_364_5	71,242	43,565	-	-	114,807	102,343	66,398	-	-	168,741				
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV_DEM	-	-	-	-	-	-	-	-	-	-				
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	SERV	-	24,262	-	-	24,262	-	-	-	-	-				
594	UNDERGROUND LINES	340,244	PLT_366_7	386	107	-	-	493	554	129	-	-	683				
595	LINE TRANSFORMERS - DEMAND	114,589	SEC_DEM	222	-	-	-	222	319	-	-	-	319				
595	LINE TRANSFORMERS - CUSTOMER	67,694	SEC_CUST	-	67	-	-	67	-	80	-	-	80				
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	STTRLGT	-	-	-	-	-	-	2,424,105	-	-	2,424,105				
597	METERS	-	METERS	-	-	-	-	-	-	-	-	-	-				
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT	1,776	1,080	-	-	2,856	2,552	58,668	-	-	61,219				
	Sub-total	128,050,541		89,027	72,242	-	-	161,270	127,892	2,620,570	-	-	2,748,462				
	Total Distribution	210,773,669		156,027	121,568	-	-	277,595	224,141	3,526,922	-	-	3,751,063				
Customer Account																	
901	SUPERVISION	4,016,323	CUSTACCTLBR	-	3,946	-	-	3,946	-	4,411	-	-	4,411				
902	METER READING	1,205,576	MTRREAD	-	1,186	-	-	1,186	-	-	-	-	-				
903CR	CUSTOMER RECORDS	25,189,595	CUST	-	24,744	-	-	24,744	-	29,841	-	-	29,841				
903CE	COLLECTION EXPENSES	14,177,408	GRSWRTOFF	-	2,922	-	-	2,922	-	-	-	-	-				
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	TOTDPLT	3,627	2,206	-	-	5,833	5,211	119,799	-	-	125,010				
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	GRSWRTOFF	-	6,769	-	-	6,769	-	-	-	-	-				
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST	-	3,525	-	-	3,525	-	4,251	-	-	4,251				
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	GRSWRTOFF	-	1,226	-	-	1,226	-	-	-	-	-				
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	GRSWRTOFF	-	(3,732)	-	-	(3,732)	-	-	-	-	-				
	Sub-total	73,082,213		3,627	42,791	-	-	46,418	5,211	158,303	-	-	163,513				

**Allocated Cost of Service Study
Detailed Cost Allocation Results**

Fully Projected Future Test Year

Line No.	Account Description	Amount	Alloc. Factor	RS			RTS			TOTAL			
				DEM	CUS	FUL	REV	TOTAL	DEM		CUS	FUL	REV
Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	CUST	-	19,046,216	-	-	19,046,216	-	169,387	-	-	169,387
	Sub-total	22,026,873		-	19,046,216	-	-	19,046,216	-	169,387	-	-	169,387
Sales Expenses													
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-	-	-	-	-
Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR	11,216,031	55,632,080	-	-	66,848,111	271,923	496,744	-	-	768,667
924	PROPERTY INSURANCE - DIST	2,058,405	TOTDPLT	578,747	813,729	-	-	1,392,476	14,031	7,292	-	-	21,323
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR	905,250	4,490,084	-	-	5,395,333	21,947	40,092	-	-	62,039
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR	311,258	1,543,856	-	-	1,855,115	7,546	13,785	-	-	21,331
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	NETTOTPLT	1,900,457	2,641,385	-	-	4,541,842	46,075	23,606	-	-	69,681
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	TOTDPLT	(3,388,013)	(4,763,614)	-	-	(8,151,627)	(82,139)	(42,687)	-	-	(124,827)
933	TRANSPORTATION EXPENSES - DIST	916,027	LABOR	119,044	590,466	-	-	709,510	2,886	5,272	-	-	8,158
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR	4,993,963	24,770,307	-	-	29,764,270	121,074	221,176	-	-	342,251
928	PUC FEE INCREASE	1,024,530	NETTOTPLT	292,190	406,105	-	-	698,295	7,084	3,629	-	-	10,713
	Sub-total	132,706,842		16,928,926	86,124,398	-	-	103,053,325	410,427	768,910	-	-	1,179,337
TOTAL O & M EXPENSES													
		438,589,598		69,154,476	266,072,234	-	-	335,226,711	1,676,589	2,197,818	-	-	3,874,407

Labor Expense

**Allocated Cost of Service Study
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Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	2021					2022				
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	22,026,873	- CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	-	CUST	-	2,159,433	-	-	2,159,433	-	583,558	-	-	-
	Sub-total	22,026,873		-	2,159,433	-	-	2,159,433	-	583,558	-	-	583,558
Sales Expenses													
911-916	SALES EXPENSES	-	- CUST	-	-	-	-	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-	-	-	-	-
Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR	1,168,739	6,441,705	-	-	7,610,444	4,962,414	2,307,793	-	-	7,270,206
924	PROPERTY INSURANCE - DIST	2,058,405	TOTDPLT	60,307	96,327	-	-	156,634	256,060	48,116	-	-	304,176
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR	94,329	519,912	-	-	614,241	400,518	186,263	-	-	586,781
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR	32,434	178,765	-	-	211,199	137,713	64,044	-	-	201,757
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	NETTOTPLT	198,033	308,022	-	-	506,054	840,837	130,513	-	-	971,350
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	TOTDPLT	(353,040)	(563,904)	-	-	(916,944)	(1,498,990)	(281,671)	-	-	(1,780,661)
933	TRANSPORTATION EXPENSES - DIST	916,027	LABOR	12,405	68,371	-	-	80,775	52,670	24,494	-	-	77,164
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR	520,384	2,868,183	-	-	3,388,567	2,209,526	1,027,550	-	-	3,237,075
928	PUC FEE INCREASE	1,024,530	NETTOTPLT	30,447	47,357	-	-	77,804	129,276	20,066	-	-	149,342
	Sub-total	132,706,842		1,764,038	9,964,738	-	-	11,728,776	7,490,023	3,527,167	-	-	11,017,190
TOTAL O & M EXPENSES													
		438,589,598		7,206,074	28,444,049	-	-	35,650,123	30,596,662	12,193,439	-	-	42,790,100

Labor Expense

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	Large General Service - 12 KV					Large General Service - 69 KV or Higher					TOTAL
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL	
Customer Service & Information Expenses														
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	- CUST	-	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	CUST	-	18,114	-	-	18,114	-	2,433	-	-	-	2,433
	Sub-total	22,026,873		-	18,114	-	-	18,114	-	2,433	-	-	-	2,433
Sales Expenses														
911-916	SALES EXPENSES	-	- CUST	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-	-	-	-	-	-
Administrative and General Expenses														
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR	2,190,210	184,753	-	-	2,374,963	-	72,893	-	-	-	72,893
924	PROPERTY INSURANCE - DIST	2,058,405	TOTDPLT	113,788	4,285	-	-	118,073	-	1,902	-	-	-	1,902
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR	176,773	14,911	-	-	191,684	-	5,883	-	-	-	5,883
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR	60,781	5,127	-	-	65,908	-	2,023	-	-	-	2,023
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	NETTOTPLT	377,617	9,643	-	-	387,260	-	3,997	-	-	-	3,997
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	TOTDPLT	(666,121)	(25,084)	-	-	(691,205)	-	(11,132)	-	-	-	(11,132)
933	TRANSPORTATION EXPENSES - DIST	916,027	LABOR	23,246	1,961	-	-	25,207	-	774	-	-	-	774
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR	975,196	82,262	-	-	1,057,457	-	32,456	-	-	-	32,456
928	PUC FEE INCREASE	1,024,530	NETTOTPLT	58,058	1,483	-	-	59,540	-	615	-	-	-	615
	Sub-total	132,706,842		3,309,547	279,340	-	-	3,588,887	-	109,410	-	-	-	109,410
TOTAL O & M EXPENSES		438,589,598		13,645,647	844,921	-	-	14,490,569	-	241,450	-	-	-	241,450

Labor Expense

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	GH-2					SEAL				
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	CUST	-	21,637	-	-	21,637	-	26,094	-	-	26,094
	Sub-total	22,026,873		-	21,637	-	-	21,637	-	26,094	-	-	26,094
Sales Expenses													
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-	-	-	-	-	-
	Sub-total			-	-	-	-	-	-	-	-	-	-
Administrative and General Expenses													
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR	34,288	68,532	-	-	102,819	-	49,256	1,208,213	-	1,257,469
924	PROPERTY INSURANCE - DIST	2,058,405	TOTDPLT	1,769	1,076	-	-	2,845	-	2,542	58,435	-	60,976
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR	2,767	5,531	-	-	8,299	-	3,975	97,515	-	101,491
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR	952	1,902	-	-	2,853	-	1,367	33,529	-	34,896
927	FRANCHISE REQUIREMENTS - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	NETTOTPLT	5,810	3,317	-	-	9,127	-	8,346	166,080	-	174,426
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	NETTOTPLT	-	-	-	-	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	TOTDPLT	(10,357)	(6,298)	-	-	(16,655)	-	(14,879)	(342,080)	-	(356,959)
933	TRANSPORTATION EXPENSES - DIST	916,027	LABOR	364	727	-	-	1,091	-	523	12,824	-	13,346
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR	15,267	30,514	-	-	45,781	-	21,931	537,960	-	559,891
928	PUC FEE INCREASE	1,024,530	NETTOTPLT	893	510	-	-	1,403	-	1,283	25,534	-	26,817
	Sub-total	132,706,842		51,752	105,811	-	-	157,563	-	74,344	1,798,010	-	1,872,354
TOTAL O & M EXPENSES		438,589,598		211,406	291,807	-	-	503,213	-	303,696	5,509,329	-	5,813,025

Labor Expense

**Allocated Cost of Service Study
Detailed Cost Allocation Results**

Fully Projected Future Test Year

Account Description		Amount	Alloc. Factor	DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	596,366	1,195,136	-	-	1,791,502	14,458	10,801	-	-	25,260
581	LOAD DISPATCHING	205,354	PLT 360 2	83,960	42,381	-	-	126,340	2,036	379	-	-	2,414
582	STATION EXPENSES	63,106	PLT 360 2	25,801	13,024	-	-	38,825	626	116	-	-	742
583	OVERHEAD LINES	11,129,059	PLT 364 5	3,037,736	4,988,725	-	-	8,036,461	73,647	44,456	-	-	118,103
584	UNDERGROUND LINES	1,412,410	PLT 366 7	523,605	390,990	-	-	914,595	12,694	3,477	-	-	16,172
585	STREET LIGHTING & SIGNAL SYSTEMS	-	- STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	1,774,160	METERS	-	1,118,820	-	-	1,118,820	-	11,147	-	-	11,147
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	PLT 369	-	1,214,354	-	-	1,214,354	-	10,800	-	-	10,800
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	704,493	990,532	-	-	1,695,025	17,080	8,876	-	-	25,956
589	RENTS	-	- DPLT	-	-	-	-	-	-	-	-	-	-
577-578	ENERGY STORAGE O&M	-	- DPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total	21,105,928		4,971,961	9,963,962	-	-	14,935,923	120,541	90,053	-	-	210,594
Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	-	- DMAINTLBR	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	- PLT 360 2	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT 360 2	515,665	260,293	-	-	775,957	12,502	2,325	-	-	14,827
593	OVERHEAD LINES	9,796,738	PLT 364 5	2,674,071	4,400,300	-	-	7,074,372	64,831	38,134	-	-	103,964
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	- SRV DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	- SERV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	55,063	PLT 366 7	20,409	15,240	-	-	35,649	495	136	-	-	630
594.3&594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	- SRV DEM	-	-	-	-	-	-	-	-	-	-
594.3&594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	- SERV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	- SEC DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	- SEC CUST	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	-	- METERS	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	31,551	44,361	-	-	75,912	765	398	-	-	1,162
	Sub-total	11,964,895		3,241,696	4,720,195	-	-	7,961,890	78,592	41,992	-	-	120,584
	Total Distribution	33,070,822		8,213,656	14,684,157	-	-	22,897,813	199,133	132,045	-	-	331,178
Customer Account													
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	2,667,591	-	-	2,667,591	-	23,724	-	-	23,724
902	METER READING	1,205,576	MTRRAD	-	1,043,675	-	-	1,043,675	-	9,282	-	-	9,282
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	13,142,068	-	-	13,142,068	-	116,878	-	-	116,878
903CE	COLLECTION EXPENSES	-	- GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	- TOTDPLT	-	-	-	-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	- GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	127,177	-	-	127,177	-	1,131	-	-	1,131
	Sub-total	19,636,197		-	16,980,511	-	-	16,980,511	-	151,015	-	-	151,015

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	62,143	147,180	-	-	209,323	263,856	89,049	-	-	352,905
581	LOAD DISPATCHING	205,354	PLT 360.2	8,749	4,921	-	-	13,670	37,147	-	-	-	38,999
582	STATION EXPENSES	63,106	PLT 360.2	2,689	1,512	-	-	4,201	11,415	569	-	-	11,985
583	OVERHEAD LINES	11,129,059	PLT 364.5	316,540	566,748	-	-	883,288	1,344,014	163,156	-	-	1,497,170
584	UNDERGROUND LINES	1,412,410	PLT 366.7	54,561	44,330	-	-	98,891	231,663	11,980	-	-	243,643
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	1,774,160	METERS	-	203,224	-	-	203,224	-	311,069	-	-	311,069
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	PLT 369	-	141,883	-	-	141,883	-	116,168	-	-	116,168
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	73,410	117,257	-	-	190,667	311,696	58,570	-	-	370,265
589	RENTS	-	DPLT	-	-	-	-	-	-	-	-	-	-
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total	21,105,928		518,091	1,227,056	-	-	1,745,147	2,199,791	742,413	-	-	2,942,204
Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	PLT 360.2	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT 360.2	53,734	30,224	-	-	83,958	228,150	11,373	-	-	239,524
593	OVERHEAD LINES	9,796,738	PLT 364.5	278,645	498,900	-	-	777,545	1,183,114	134,821	-	-	1,317,936
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	SERV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	55,053	PLT 366.7	2,127	1,728	-	-	3,855	9,030	467	-	-	9,497
594.3 & 594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	SRV DEM	-	-	-	-	-	-	-	-	-	-
594.3 & 594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	SERV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	SEC DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	SEC CUST	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	-	METERS	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	3,288	5,251	-	-	8,539	13,959	2,623	-	-	16,582
	Sub-total	11,964,895		337,793	536,103	-	-	873,896	1,434,254	149,284	-	-	1,583,538
	Total Distribution	33,070,822		855,884	1,763,159	-	-	2,619,043	3,634,045	891,698	-	-	4,525,742
Customer Account													
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	302,448	-	-	302,448	-	81,732	-	-	81,732
902	METER READING	1,205,576	MTRREAD	-	118,330	-	-	118,330	-	31,977	-	-	31,977
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	1,490,029	-	-	1,490,029	-	402,661	-	-	402,661
903CE	COLLECTION EXPENSES	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	14,419	-	-	14,419	-	3,897	-	-	3,897
	Sub-total	19,636,197		-	1,925,226	-	-	1,925,226	-	520,267	-	-	520,267
Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	CUST	-	1,028,965	-	-	1,028,965	-	278,064	-	-	278,064
	Sub-total	10,495,759		-	1,028,965	-	-	1,028,965	-	278,064	-	-	278,064
Sales Expenses													
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	63,202,778		855,884	4,717,351	-	-	5,573,235	3,634,045	1,690,029	-	-	5,324,074

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	Large General Service - 12 KV					Large General Service - 69 KV or Higher				
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	116,465	12,744	-	-	129,210	-	5,946	-	-	5,946
581	LOAD DISPATCHING	205,354	PLT 360.2	21,854	151	-	-	22,005	-	61	-	-	61
582	STATION EXPENSES	63,106	PLT 360.2	6,716	46	-	-	6,762	-	19	-	-	19
583	OVERHEAD LINES	11,129,059	PLT 364.5	553,564	3,512	-	-	557,076	-	-	-	-	-
584	UNDERGROUND LINES	1,412,410	PLT 366.7	133,872	358	-	-	134,230	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	1,774,160	METERS	-	84,223	-	-	84,223	-	41,233	-	-	41,233
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	PLT 369	-	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	138,511	5,216	-	-	143,727	-	2,315	-	-	2,315
589	RENTS	-	DPLT	-	-	-	-	-	-	-	-	-	-
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total	21,105,928		970,983	106,250	-	-	1,077,233	-	49,574	-	-	49,574
Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	PLT 360.2	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT 360.2	134,223	928	-	-	135,151	-	375	-	-	375
593	OVERHEAD LINES	9,796,738	PLT 364.5	487,294	3,091	-	-	490,385	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	SRV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	55,053	PLT 366.7	5,218	14	-	-	5,232	-	-	-	-	-
594.3 & 594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	SRV DEM	-	-	-	-	-	-	-	-	-	-
594.3 & 594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	SRV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	SEC DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	SEC CUST	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	112,216	METERS	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	6,203	234	-	-	6,437	-	104	-	-	104
	Sub-total	11,964,895		632,938	4,267	-	-	637,205	-	478	-	-	478
	Total Distribution	33,070,822		1,603,921	110,517	-	-	1,714,438	-	50,052	-	-	50,052
Customer Account													
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	2,537	-	-	2,537	-	341	-	-	341
902	METER READING	1,205,576	MTRDAD	-	993	-	-	993	-	133	-	-	133
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	12,499	-	-	12,499	-	1,679	-	-	1,679
903CE	COLLECTION EXPENSES	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	121	-	-	121	-	16	-	-	16
	Sub-total	19,636,197		-	16,149	-	-	16,149	-	2,169	-	-	2,169
Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	CUST	-	8,631	-	-	8,631	-	1,159	-	-	1,159
	Sub-total	10,495,759		-	8,631	-	-	8,631	-	1,159	-	-	1,159
Sales Expenses													
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	63,202,778		1,603,921	135,297	-	-	1,739,219	-	53,381	-	-	53,381

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	Separate Meter General Space Heating Service					Street Lighting/Area Lighting				
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Distribution Operation Expenses													
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	1,823	1,822	-	-	3,645	-	2,619	11,159	-	13,778
581	LOAD DISPATCHING	205,354	PLT 360.2	257	53	-	-	309	-	369	1,186	-	1,555
582	STATION EXPENSES	63,106	PLT 360.2	79	16	-	-	95	-	113	365	-	478
583	OVERHEAD LINES	11,129,059	PLT 364.5	9,286	5,679	-	-	14,965	-	13,340	8,655	-	21,995
584	UNDERGROUND LINES	1,412,410	PLT 366.7	1,601	444	-	-	2,045	-	2,299	536	-	2,835
585	STREET LIGHTING & SIGNAL SYSTEMS	-	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	1,774,160	METERS	-	4,443	-	-	4,443	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	PLT 369	-	1,422	-	-	1,422	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	2,154	1,310	-	-	3,463	-	3,094	71,131	-	74,225
589	RENTS	-	DPLT	-	-	-	-	-	-	-	-	-	-
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total	21,105,928		15,199	15,188	-	-	30,387		21,835	93,032	-	114,866
Distribution Maintenance Expenses													
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-	-	-	-	-	-
591	STRUCTURES	-	PLT 360.2	-	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT 360.2	1,576	324	-	-	1,900	-	2,265	7,287	-	9,551
593	OVERHEAD LINES	9,796,738	PLT 364.5	8,175	4,999	-	-	13,174	-	11,743	7,619	-	19,362
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	SRV DEM	-	-	-	-	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	SERV	-	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	55,053	PLT 366.7	62	17	-	-	80	-	90	21	-	111
594.3 & 594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	SRV DEM	-	-	-	-	-	-	-	-	-	-
594.3 & 594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	SERV	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - DEMAND	-	SEC DEM	-	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS - CUSTOMER	-	SEC CUST	-	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	STTRLGT	-	-	-	-	-	-	-	-	-	-
597	METERS	-	METERS	-	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	96	59	-	-	155	-	139	3,186	-	3,324
	Sub-total	11,964,895		9,910	5,398	-	-	15,308		14,236	757,758	-	771,994
	Total Distribution	33,070,822		25,109	20,586	-	-	45,696		36,071	850,789	-	886,860
Customer Account													
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	3,030	-	-	3,030	-	-	3,388	-	3,388
902	METER READING	1,205,576	MTRRAD	-	1,186	-	-	1,186	-	-	-	-	-
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	14,930	-	-	14,930	-	-	18,005	-	18,005
903CE	COLLECTION EXPENSES	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	TOTDPLT	-	-	-	-	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	144	-	-	144	-	-	174	-	174
	Sub-total	19,636,197		-	19,290	-	-	19,290		-	21,568	-	21,568
Customer Service & Information Expenses													
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	CUST	-	-	-	-	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	CUST	-	10,310	-	-	10,310	-	-	12,434	-	12,434
	Sub-total	10,495,759		-	10,310	-	-	10,310		-	12,434	-	12,434
Sales Expenses													
911-916	SALES EXPENSES	-	CUST	-	-	-	-	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.	63,202,778		25,109	50,187	-	-	75,296		36,071	884,791	-	920,862

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	Residential RS			Residential-Thermal Storage RTS			TOTAL	REV	FUL	REV	TOTAL
				DEM	CUS	FUL	DEM	CUS	FUL					
360	Distribution Plant													
361	LAND AND LAND RIGHTS	756,214	PLT_360	212,619	298,947	-	5,155	2,679	-	511,566	-	-	-	7,834
362	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	305,132	206,228	-	7,398	1,848	-	511,360	-	-	-	9,246
363	STATION EQUIPMENT	19,951,434	PLT_362	8,235,022	4,011,355	-	199,651	35,818	-	12,246,377	-	-	-	235,469
364	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	62,600,089	LABOR	8,135,333	40,351,661	-	197,234	360,304	-	48,486,993	-	-	-	557,538
365	POLES TOWERS & FIXTURES	29,129,501	PLT_364	5,492,724	16,636,953	-	133,166	147,960	-	22,129,677	-	-	-	281,126
366	OVERHEAD CONDUCTORS	32,911,563	PLT_365	11,668,342	10,901,829	-	282,889	96,955	-	22,570,172	-	-	-	379,844
367	UNDERGROUND CONDUIT	5,087,987	PLT_366	1,886,208	1,408,484	-	45,729	12,526	-	3,294,692	-	-	-	58,256
368	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	5,921,110	4,421,458	-	143,552	38,322	-	10,342,568	-	-	-	182,874
369	LINE TRANSFORMERS - DEMAND	12,744,264	SEC_DEM	8,074,501	-	-	195,759	-	-	8,074,501	-	-	-	195,759
370	LINE TRANSFORMERS - CUSTOMER	7,528,737	SEC_CUST	-	6,516,033	-	-	-	-	6,516,033	-	-	-	57,950
371	SERVICES	9,513,768	SERV	-	7,781,810	-	-	69,207	-	7,781,810	-	-	-	69,207
372	METERS	25,525,236	METERS	-	16,096,718	-	-	160,379	-	16,096,718	-	-	-	160,379
373	INSTALLATIONS ON CUST PREMISES	359,308	AREALGT	-	-	-	-	-	-	-	-	-	-	-
374	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	STRLGT	-	-	-	-	-	-	-	-	-	-	-
375	ENERGY STORAGE EQUIPMENT	42,520	TOTDPLT	11,955	16,809	-	290	151	-	28,764	-	-	-	440
376	DISTRIBUTION PLANT - PRO FORMA	1,826,000	LABOR	237,302	1,177,029	-	5,753	10,510	-	1,414,331	-	-	-	16,263
377	Sub-total	230,309,657		50,180,248	109,825,314	-	1,216,576	995,609	-	160,005,561	-	-	-	2,212,184
378	General Plant Plant													
379	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR	7,704,705	38,215,725	-	186,794	341,232	-	45,920,430	-	-	-	528,026
380	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-	-	-
381	Sub-total	59,286,477		7,704,705	38,215,725	-	186,794	341,232	-	45,920,430	-	-	-	528,026
382	TOTAL DEPRECIATION EXPENSES	289,596,134		57,884,952	148,041,039	-	1,403,370	1,336,840	-	205,925,991	-	-	-	2,740,210

Allocated Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	Small General Service - Sec. Voltage					Large General Service - Sec. Voltage				
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL
Depreciation Expense													
Distribution Plant													
360	LAND AND LAND RIGHTS	756,214	PLT_360	22,155	35,389	-	-	57,544	94,071	17,677	-	-	111,748
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	31,796	24,413	-	-	56,208	135,003	12,194	-	-	147,197
362	STATION EQUIPMENT	19,951,434	PLT_362	858,110	464,480	-	-	1,322,590	3,643,498	166,404	-	-	3,809,901
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	62,600,089	LABOR	847,723	4,672,367	-	-	5,520,089	3,599,391	1,673,913	-	-	5,273,304
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	572,356	1,886,274	-	-	2,458,630	2,430,197	509,741	-	-	2,939,938
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	1,215,871	1,236,034	-	-	2,451,905	5,162,534	334,022	-	-	5,496,556
366	UNDERGROUND CONDUIT	5,087,987	PLT_366	196,548	159,692	-	-	356,240	834,532	43,155	-	-	877,687
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	616,995	501,299	-	-	1,118,294	2,619,732	135,469	-	-	2,755,201
368	LINE TRANSFORMERS - DEMAND	12,744,264	SEC_DEM	841,384	-	-	-	841,384	3,572,477	-	-	-	3,572,477
368	LINE TRANSFORMERS - CUSTOMER	7,528,737	SEC_CUST	-	738,779	-	-	738,779	-	199,645	-	-	199,645
369	SERVICES	9,513,768	SERV	-	909,215	-	-	909,215	-	744,426	-	-	744,426
370	METERS	25,525,236	METERS	-	2,923,829	-	-	2,923,829	-	4,475,425	-	-	4,475,425
371	INSTALLATIONS ON CUST PREMISES	359,308	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	STTRLGT	1,246	1,990	-	-	3,236	5,289	994	-	-	6,283
387	ENERGY STORAGE EQUIPMENT	42,520	TOTDPLT	24,727	136,290	-	-	161,017	104,992	48,827	-	-	153,819
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	LABOR	5,228,911	13,690,048	-	-	18,918,959	22,201,716	8,367,891	-	-	30,563,607
Sub-total													
General Plant Plant													
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR	802,850	4,425,044	-	-	5,227,894	3,408,865	1,585,308	-	-	4,994,172
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-	-
Sub-total													
		59,286,477		802,850	4,425,044	-	-	5,227,894	3,408,865	1,585,308	-	-	4,994,172
TOTAL DEPRECIATION EXPENSES													
		289,595,134		6,031,761	18,115,093	-	-	24,146,853	25,610,581	9,947,198	-	-	35,557,779

Allocated Cost of Service Study
Detailed Cost Allocation Results

Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	LT-7				LT-30				TOTAL	
				DEM	CUS	FUL	REV	DEM	CUS	FUL	REV		
Depreciation Expense													
Distribution Plant													
360	LAND AND LAND RIGHTS	756,214	PLT_360	41,803	1,574	-	-	43,377	-	689	-	-	689
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	71,666	1,086	-	-	72,752	-	482	-	-	482
362	STATION EQUIPMENT	19,951,434	PLT_362	2,165,120	13,322	-	-	2,178,442	-	5,256	-	-	5,256
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	62,600,089	LABOR	1,588,627	134,007	-	-	1,722,634	-	52,872	-	-	52,872
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	1,217,208	10,696	-	-	1,227,904	-	-	-	-	-
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	1,890,101	8,743	-	-	1,898,843	-	-	-	-	-
366	UNDERGROUND CONDUIT	5,087,997	PLT_366	5,087,997	1,288	-	-	483,544	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	1,513,877	4,045	-	-	1,517,921	-	-	-	-	-
368	LINE TRANSFORMERS - DEMAND	12,744,264	SEC_DEM	-	-	-	-	-	-	-	-	-	-
368	LINE TRANSFORMERS - CUSTOMER	7,528,737	SEC_CUST	-	-	-	-	-	-	-	-	-	-
369	SERVICES	9,513,768	SERV	-	-	-	-	-	-	-	-	-	-
370	METERS	25,525,236	METERS	-	1,211,730	-	-	1,211,730	-	593,232	-	-	593,232
371	INSTALLATIONS ON CUST PREMISES	359,308	AREALGT	-	-	-	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	STTRLGT	-	-	-	-	-	-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	42,520	TOTDPLT	2,350	89	-	-	2,439	-	39	-	-	39
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	LABOR	46,339	3,909	-	-	50,248	-	1,542	-	-	1,542
	Sub-total	230,309,657		9,019,347	1,390,487	-	-	10,409,835	-	654,121	-	-	654,121
General Plant Plant													
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR	1,504,536	126,914	-	-	1,631,449	-	50,073	-	-	50,073
389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-	-
	Sub-total	59,286,477		1,504,536	126,914	-	-	1,631,449	-	50,073	-	-	50,073
	TOTAL DEPRECIATION EXPENSES	289,596,134		10,523,883	1,517,401	-	-	12,041,284	-	704,194	-	-	704,194

Allocated Cost of Service Study

Detailed Cost Allocation Results

Allocated Cost of Service Study													
Detailed Cost Allocation Results													
Fully Projected Future Test Year													
No.	Account Description				Separate Meter General Space Heating Service				Street Lighting/Area Lighting				
Depreciation Expense	Amount	Alloc. Factor	GH-2			SL/AL							
			DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL	
Distribution Plant	360	LAND AND LAND RIGHTS	756,214	PLT_360	395	-	-	1,045	934	21,468	-	-	22,401
	361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	933	-	-	1,205	1,340	14,809	-	-	16,149
	362	STATION EQUIPMENT	19,951,434	PLT_362	273	-	-	-	30,116	87,118	-	-	123,283
	363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIF	62,600,089	LABOR	25,175	4,941	-	74,578	35,727	876,354	-	-	912,081
	364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	16,791	18,900	-	35,692	24,122	32,413	-	-	56,534
	365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	35,670	12,385	-	48,055	51,242	14,936	-	-	66,178
	366	UNDERGROUND CONDUIT	5,087,997	PLT_366	5,766	1,600	-	7,366	1,600	8,283	-	-	10,213
	367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	18,101	5,023	-	23,124	26,003	1,930	-	-	32,061
	368	LINE TRANSFORMERS - DEMAND	12,744,264	SEC_DEM	24,684	-	-	24,684	35,460	6,058	-	-	35,460
	368	LINE TRANSFORMERS - CUSTOMER											
	369	SERVICES	9,513,768	SERV	-	7,402	-	7,402	8,927	-	-	-	8,927
	370	METERS	25,525,236	METERS	-	9,110	-	9,110	-	-	-	-	-
	371	INSTALLATIONS ON CUST PREMISES	359,308	AREALGT	-	63,924	-	63,924	-	-	-	-	-
	373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	STTLRGT	-	-	-	-	359,308	-	-	-	359,308
	387	ENERGY STORAGE EQUIPMENT	42,520	TOTDPLT	37	22	-	59	53	5,546,393	-	-	5,546,393
	380-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	LABOR	725	1,450	-	2,175	1,042	25,563	-	-	26,605
		Sub-total	230,309,657		153,402	175,134	-	328,536	220,369	6,996,484	-	-	7,216,853
General Plant Plant													
	389-399	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR	23,553	47,077	-	70,630	33,836	829,966	-	-	863,802
	389-399	GENERAL PLANT - PRO FORMA	-	LABOR	-	-	-	-	-	-	-	-	-
	Sub-total	59,286,477		23,553	47,077	-	70,630	33,836	829,966	-	-	863,802	
	TOTAL DEPRECIATION EXPENSES	289,596,134		176,955	222,211	-	399,166	254,205	7,825,450	-	-	8,080,655	

Line No.	Account Description	Amount	Alloc. Factor	FY 2024			FY 2025			TOTAL		
				DEM	CUS	FUL	REV	DEM	CUS		FUL	REV
Taxes Other Than Income Taxes												
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	DPLT	(707,124)	(994,231)	-	-	(1,701,355)	(17,144)	(8,908)	-	(26,053)
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	TOTPLT	(27,073)	(42,970)	-	-	(70,043)	(656)	(385)	-	(1,041)
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT	9,317,450	13,100,521	-	-	22,417,971	225,893	117,395	-	343,288
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR	3,016,307	14,961,034	-	-	17,977,340	133,589	73,128	-	206,716
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	TOTPLT	1,109,453	1,760,926	-	-	2,870,380	26,898	15,771	-	42,669
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	TOTPLT	374,241	593,997	-	-	968,238	9,073	5,320	-	14,393
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	DPLT	(4,217)	(5,930)	-	-	(10,147)	(102)	(53)	-	(155)
TAX	OTHER TAXES - LABOR	7,384,000	LABOR	959,604	4,759,684	-	-	5,719,288	23,265	42,500	-	65,764
TAX	GROSS RECEIPTS TAX	55,873,000	TOTPLT	14,829,783	23,537,855	-	-	38,367,638	359,535	210,805	-	570,340
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016	TOTPLT	5,579,122	8,855,191	-	-	14,434,313	135,261	79,307	-	214,568
	Sub-total	143,584,016		34,447,546	66,526,077	-	-	100,973,623	835,150	595,338	-	1,430,489
	TOTAL TAXES OTHER THAN INCOME TAX	143,584,016	-	34,447,546	66,526,077	-	-	100,973,623	835,150	595,338	-	1,430,489
Adjustments to Taxable Income												
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	TOTPLT	(53,980,749)	(85,678,331)	-	-	(139,659,081)	(1,308,716)	(767,334)	-	(2,076,050)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	DEPR	1,031,389	2,637,783	-	-	3,669,172	25,005	23,820	-	48,825
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT	1,868,989	4,900,500	-	-	5,959,488	45,312	37,082	-	82,394
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT	(12,321,503)	(61,115,275)	-	-	(73,436,777)	(298,724)	(545,704)	-	(844,428)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT	105,717	148,640	-	-	254,358	2,563	1,332	-	3,895
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR	1,982,107	9,831,352	-	-	11,813,460	48,054	87,785	-	135,840
	Sub-total	(268,825,000)		(61,314,050)	(130,085,331)	-	-	(191,399,380)	(1,486,505)	(1,163,020)	-	(2,649,525)
PA Special Deductions												
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT	(7,263,738)	(15,897,537)	-	-	(23,161,275)	(176,103)	(144,117)	-	(320,220)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT	(253,046)	(355,788)	-	-	(608,835)	(6,135)	(3,188)	-	(9,323)
TAX	FEDERAL TAX CREDIT - DIST	(900,000)	DPLT	(253,046)	(355,788)	-	-	(608,835)	(6,135)	(3,188)	-	(9,323)
	TOTAL	(35,138,000)	0	(7,769,831)	(16,609,114)	-	-	(24,378,945)	(188,373)	(150,494)	-	(338,866)
	Net Adds/Deducts to Taxable Income	(303,963,000)	0	(69,083,881)	(146,694,444)	-	-	(215,778,325)	(1,674,878)	(1,313,513)	-	(2,988,391)

Tax No.	Future Year	Account Description	Amount	Alloc. Factor	Q3-1				TOTAL	Q3-2				TOTAL
					DEM	CUS	FUL	REV		DEM	CUS	FUL	REV	
Taxes Other Than Income Taxes														
TAX		DEFERRED TAXES - DISTRIBUTION	(2,515,000)	DPLT	(73,684)	(117,694)	-	-	(191,379)	(312,860)	(58,788)	-	-	(371,648)
TAX		DEFERRED TAXES - ELECTRIC PLANT	(102,000)	TOTPLT	(2,821)	(5,069)	-	-	(7,890)	(11,978)	(2,420)	-	-	(14,398)
TAX		DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT	970,902	1,550,806	-	-	2,521,708	4,122,407	774,629	-	-	4,897,036
TAX		DEFERRED TAXES - LABOR	23,210,000	LABOR	314,307	1,732,356	-	-	2,046,663	1,334,533	620,630	-	-	1,955,163
TAX		PROPERTY TAX - DISTRIBUTION	4,180,000	TOTPLT	115,608	207,728	-	-	323,336	490,866	99,172	-	-	590,038
TAX		PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	TOTPLT	38,997	70,071	-	-	109,068	165,579	33,453	-	-	199,032
TAX		INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	DPLT	(439)	(702)	-	-	(1,141)	(1,866)	(351)	-	-	(2,217)
TAX		OTHER TAXES - LABOR	7,384,000	LABOR	99,993	551,130	-	-	651,123	424,567	197,447	-	-	622,013
TAX		GROSS RECEIPTS TAX	55,873,000	TOTPLT	1,545,301	2,776,653	-	-	4,321,954	6,561,279	1,325,613	-	-	7,886,892
TAX		GROSS RECEIPTS TAX - INCREASE	21,020,016	TOTPLT	581,359	1,044,606	-	-	1,625,965	2,468,423	498,710	-	-	2,967,133
		Sub-total	143,584,016		3,589,523	7,809,884	-	-	11,399,407	15,240,950	3,488,094	-	-	18,729,044
		TOTAL TAXES OTHER THAN INCOME TAX	143,584,016		3,589,523	7,809,884	-	-	11,399,407	15,240,950	3,488,094	-	-	18,729,044
Adjustments to Taxable Income														
TAX		TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	TOTPLT	(5,624,933)	(10,107,079)	-	-	(15,732,012)	(23,883,208)	(4,825,261)	-	-	(28,708,468)
TAX		TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	DEPR	107,473	322,773	-	-	430,247	456,327	177,238	-	-	633,566
TAX		TAX ADJUSTMENT - DIST DEPRECIATION RELATED	84,578,000	DEPR_DPLT	194,753	509,893	-	-	704,646	826,914	311,443	-	-	1,138,357
TAX		TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT	(1,283,932)	(7,076,610)	-	-	(8,360,543)	(5,451,518)	(2,535,253)	-	-	(7,986,770)
TAX		TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT	11,016	17,596	-	-	28,612	46,773	8,789	-	-	55,562
TAX		TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR	206,541	1,138,384	-	-	1,344,925	876,962	407,835	-	-	1,284,797
		Sub-total	(268,825,000)		(6,389,081)	(15,195,044)	-	-	(21,584,125)	(27,127,748)	(6,455,208)	-	-	(33,582,956)
PA Special Deductions														
TAX		PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT	(756,900)	(1,981,675)	-	-	(2,738,575)	(3,213,764)	(1,210,408)	-	-	(4,424,172)
TAX		PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(26,368)	DPLT	(26,368)	(42,117)	-	-	(68,485)	(111,958)	(21,038)	-	-	(132,995)
TAX		FEDERAL TAX CREDIT - DIST	(900,000)	DPLT	(26,368)	(42,117)	-	-	(68,485)	(111,958)	(21,038)	-	-	(132,995)
		TOTAL	(35,138,000)		(809,636)	(2,065,909)	-	-	(2,875,546)	(3,437,679)	(1,252,484)	-	-	(4,690,163)
Net Adds/Deducts to Taxable Income														
			(303,963,000)		(7,198,718)	(17,260,953)	-	-	(24,459,671)	(30,585,427)	(7,707,691)	-	-	(38,273,119)

No.	Account Description	Amount	Alloc. Factor	FY 2024			FY 2023			TOTAL	
				DEM	CUS	FUL	REV	DEM	CUS		FUL
Taxes Other Than Income Taxes											
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	DPLT	(139,028)	(5,235)	-	-	-	(2,323)	-	(2,323)
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	TOTPLT	(5,321)	(213)	-	-	-	(93)	-	(93)
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT	1,831,914	68,985	-	-	-	30,614	-	30,614
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR	589,009	49,685	-	-	-	19,603	-	19,603
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	TOTPLT	218,055	8,727	-	-	-	3,827	-	3,827
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	TOTPLT	73,555	2,944	-	-	-	1,291	-	1,291
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	DPLT	(829)	(31)	-	-	-	(14)	-	(14)
TAX	OTHER TAXES - LABOR	7,384,000	LABOR	187,387	15,807	-	-	-	6,236	-	6,236
TAX	GROSS RECEIPTS TAX	55,873,000	TOTPLT	2,914,689	116,654	-	-	-	51,154	-	51,154
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016	TOTPLT	1,096,537	43,886	-	-	-	19,245	-	19,245
	Sub-total	143,584,016		6,765,967	301,208	-	-	-	129,540	-	129,540
	TOTAL TAXES OTHER THAN INCOME TAX	143,584,016		6,765,967	301,208	-	-	-	129,540	-	129,540
Adjustments to Taxable Income											
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	TOTPLT	(10,609,536)	(424,622)	-	-	-	(186,203)	-	(186,203)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	DEPR	187,514	27,037	-	-	-	12,547	-	12,547
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT	335,930	57,789	-	-	-	24,363	-	24,363
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT	(2,406,081)	(202,963)	-	-	-	(80,078)	-	(80,078)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT	20,785	783	-	-	-	347	-	347
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR	387,056	32,650	-	-	-	12,882	-	12,882
	Sub-total	(268,825,000)		(12,084,332)	(515,325)	-	-	-	(216,141)	-	(216,141)
PA Special Deductions											
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT	(1,305,577)	(201,277)	-	-	-	(94,686)	-	(94,686)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT	(49,752)	(1,874)	-	-	-	(831)	-	(831)
TAX	FEDERAL TAX CREDIT - DIST	(35,138,000)	DPLT	(1,405,081)	(205,024)	-	-	-	(96,349)	-	(96,349)
	TOTAL					-	-	-		-	
	Net Adds/Deducts to Taxable Income					-	-	-		-	

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No.	Account Description	Amount	Alloc. Factor	General Space Heating Service				Street Lighting/Area Lighting				
				DEM	CUS	FUL	REV	DEM	CUS	FUL	REV	
Taxes Other Than Income Taxes												
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	DPLT	(2,162)	(1,314)	-	-	(3,476)	(3,105)	(71,397)	-	(74,502)
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	TOTPLT	(83)	(56)	-	-	(139)	(119)	(2,743)	-	(2,862)
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT	28,484	17,320	-	-	45,804	40,918	940,763	-	981,681
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR	9,221	18,430	-	-	27,651	13,246	324,923	-	338,169
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	TOTPLT	3,392	2,303	-	-	5,694	4,872	112,401	-	117,273
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	TOTPLT	1,144	777	-	-	1,921	1,644	37,915	-	39,559
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	DPLT	(13)	(8)	-	-	(21)	(19)	(426)	-	(444)
TAX	OTHER TAXES - LABOR	7,384,000	LABOR	2,934	5,863	-	-	8,797	4,214	103,370	-	107,585
TAX	GROSS RECEIPTS TAX	55,873,000	TOTPLT	45,335	30,781	-	-	76,116	65,126	1,502,437	-	1,567,563
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016	TOTPLT	17,055	11,580	-	-	28,636	24,501	565,233	-	589,734
	Sub-total	143,584,016		105,307	85,676	-	-	190,983	151,278	3,512,476	-	3,663,755
	TOTAL TAXES OTHER THAN INCOME TAX	143,584,016	-	105,307	85,676	-	-	190,983	151,278	3,512,476	-	3,663,755
Adjustments to Taxable Income												
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	TOTPLT	(165,020)	(112,044)	-	-	(277,064)	(237,060)	(5,468,905)	-	(5,705,965)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	DEPR	3,153	3,959	-	-	7,112	4,529	139,451	-	143,980
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT	5,714	6,523	-	-	12,236	8,208	280,568	-	288,795
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT	(37,667)	(75,286)	-	-	(112,953)	(54,111)	(1,327,297)	-	(1,381,407)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT	323	197	-	-	520	464	10,674	-	11,138
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR	6,059	12,111	-	-	18,170	8,705	213,517	-	222,221
	Sub-total	(268,825,000)		(187,438)	(164,541)	-	-	(351,979)	(269,264)	(6,171,972)	-	(6,441,237)
PA Special Deductions												
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT	(22,205)	(25,351)	-	-	(47,557)	(31,899)	(1,012,762)	-	(1,044,661)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT	(774)	(470)	-	-	(1,244)	(1,111)	(25,550)	-	(26,661)
TAX	FEDERAL TAX CREDIT - DIST	(35,138,000)	DPLT	(774)	(470)	-	-	(1,244)	(1,111)	(25,550)	-	(26,661)
	TOTAL	0		(23,752)	(26,292)	-	-	(50,044)	(34,122)	(1,063,861)	-	(1,097,982)
Net Adds/Deducts to Taxable Income												
		(303,963,000)		(211,190)	(190,833)	-	-	(402,023)	(303,386)	(7,235,833)	-	(7,539,219)

Allocated Cost of Service Study

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No.	Account Description	1	2	3	4	7	8	9	10	11	12	15
Fuel and Purchased Power												
555	PURCHASED POWER	-	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	323,299	323,299	109,363	109,363	109,363	109,363	-	-	1,777	-	1,777
		323,299	323,299	109,363	109,363	109,363	109,363	-	-	1,777	-	1,777
Operating Revenues												
REV	DISTRIBUTION REVENUES	1,004,890,414	-	-	-	722,241,788	722,241,788	-	-	-	7,972,439	7,972,439
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	-	-	-	(3,454,615)	(3,454,615)	-	-	-	(41,970)	(41,970)
REV	LATE PAYMENT CHARGES	15,305,520	-	-	-	11,428,698	11,428,698	-	-	-	83,885	83,885
REV	ANNUALIZATION	4,932,874	-	-	-	3,865,736	3,865,736	-	-	-	(91,936)	(91,936)
REV	MISCELLANEOUS SERVICE REVS	969,910	-	-	-	656,128	656,128	-	-	-	10,047	10,047
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	-	-	-	27,620,307	27,620,307	-	-	-	422,952	422,952
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	-	-	-	2,046,334	2,046,334	-	-	-	31,336	31,336
REV	RESALE & BL REVENUES	318,877	-	-	-	229,185	229,185	-	-	-	2,530	2,530
REV	BL REVENUES	348,811	-	-	-	250,700	250,700	-	-	-	2,767	2,767
	Sub-total	1,065,901,261	-	-	-	764,884,262	764,884,262	-	-	-	8,392,060	8,392,060
	TOTAL	1,065,901,261	-	-	-	764,884,262	764,884,262	-	-	-	8,392,060	8,392,060

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No.	Account Description	1	2	3	4	7	8	9	10	11	12	15
Fuel and Purchased Power												
555	PURCHASED POWER	-	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	323,299	323,299	109,363	109,363	109,363	109,363	-	-	1,777	-	1,777
		323,299	323,299	109,363	109,363	109,363	109,363	-	-	1,777	-	1,777
Operating Revenues												
REV	DISTRIBUTION REVENUES	1,004,890,414	-	-	-	722,241,788	722,241,788	-	-	-	7,972,439	7,972,439
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	-	-	-	(3,454,615)	(3,454,615)	-	-	-	(41,970)	(41,970)
REV	LATE PAYMENT CHARGES	15,305,520	-	-	-	11,428,698	11,428,698	-	-	-	83,885	83,885
REV	ANNUALIZATION	4,932,874	-	-	-	3,865,736	3,865,736	-	-	-	(91,936)	(91,936)
REV	MISCELLANEOUS SERVICE REVS	969,910	-	-	-	656,128	656,128	-	-	-	10,047	10,047
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	-	-	-	27,620,307	27,620,307	-	-	-	422,952	422,952
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	-	-	-	2,046,334	2,046,334	-	-	-	31,336	31,336
REV	RESALE & BL REVENUES	318,877	-	-	-	229,185	229,185	-	-	-	2,530	2,530
REV	BL REVENUES	348,811	-	-	-	250,700	250,700	-	-	-	2,767	2,767
	Sub-total	1,065,901,261	-	-	-	764,884,262	764,884,262	-	-	-	8,392,060	8,392,060
	TOTAL	1,065,901,261	-	-	-	764,884,262	764,884,262	-	-	-	8,392,060	8,392,060

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Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	16	17	18	19	20	23	24	25	26	27	28	31
				DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL		
Fuel and Purchased Power															
555	PURCHASED POWER	-	FUL_ENRGYSR	-	-	-	-	-	-	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	323,299	FUL_ENRGYSR	-	-	14,232	-	14,232	-	-	-	-	63,371	-	63,371
	TOTAL	323,299	0	-	-	14,232	-	14,232	-	-	-	-	63,371	-	63,371
Operating Revenues															
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST	-	-	-	78,763,076	78,763,076	-	-	-	-	-	129,185,676	129,185,676
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_STAS	-	-	-	(327,497)	(327,497)	-	-	-	-	-	(567,527)	(567,527)
REV	LATE PAYMENT CHARGES	15,305,520	LT_FEES	-	-	-	1,363,531	1,363,531	-	-	-	-	-	1,785,597	1,785,597
REV	ANNUALIZATION	4,932,874	REV_ANNL	-	-	-	20,269	20,269	-	-	-	-	-	891,225	891,225
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_TOTDPLT	-	-	-	73,805	73,805	-	-	-	-	-	143,326	143,326
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_TOTDPLT	-	-	-	3,106,898	3,106,898	-	-	-	-	-	6,033,446	6,033,446
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_TOTDPLT	-	-	-	230,184	230,184	-	-	-	-	-	447,006	447,006
REV	RESALE & BL REVENUES	318,877	REV_DIST	-	-	-	24,994	24,994	-	-	-	-	-	40,994	40,994
REV	BL REVENUES	348,811	REV_DIST	-	-	-	27,340	27,340	-	-	-	-	-	44,842	44,842
	Sub-total	1,065,901,261	-	-	-	-	83,282,600	83,282,600	-	-	-	-	-	138,004,585	138,004,585
	TOTAL	1,065,901,261	-	-	-	-	83,282,600	83,282,600	-	-	-	-	-	138,004,585	138,004,585

Allocated Cost of Service Study

Detailed Cost Allocation Results

Fully Projected Future Test Year

No.	Account Description
Fuel and Purchased Power	
555	PURCHASED POWER
557	OTHER PURCHASED POWER EXPENSES
	TOTAL
Operating Revenues	
REV	DISTRIBUTION REVENUES
REV	STATE TAX ADJ SURCHARGE
REV	LATE PAYMENT CHARGES
REV	ANNUALIZATION
REV	MISCELLANEOUS SERVICE REVS
REV	RENT-ELECTRIC PROPERTY - DIST
REV	OTHER ELECTRIC REVENUE - DIST
REV	RESALE & BL REVENUES
REV	BL REVENUES
	Sub-total
	TOTAL

Amount	Alloc. Factor	Large General Service - 12 KV					Large General Service - 69 KV or Higher					TOTAL
		DEM	CUS	FUL	REV	TOTAL	DEM	CUS	FUL	REV	TOTAL	
	- FUL_ENRGYSRI	-	-	-	-	-	-	-	-	-	-	-
323,299	FUL_ENRGYSRI	-	-	45,253	-	45,253	-	-	88,467	-	88,467	88,467
323,299	0	-	-	45,253	-	45,253	-	-	88,467	-	88,467	88,467
		-	-	-	-	-	-	-	-	-	-	-
1,004,890,414	REV_DIST	-	-	-	38,982,979	38,982,979	-	-	-	1,980,048	1,980,048	1,980,048
(4,719,373)	REV_STAS	-	-	-	(191,037)	(191,037)	-	-	-	(39,699)	(39,699)	(39,699)
15,305,520	LT_FEES	-	-	-	542,576	542,576	-	-	-	81,961	81,961	81,961
4,932,874	REV_ANNL	-	-	-	221,023	221,023	-	-	-	8,188	8,188	8,188
969,910	REV_TOTDPLT	-	-	-	55,635	55,635	-	-	-	896	896	896
40,829,268	REV_TOTDPLT	-	-	-	2,342,024	2,342,024	-	-	-	37,718	37,718	37,718
3,024,960	REV_TOTDPLT	-	-	-	173,516	173,516	-	-	-	2,794	2,794	2,794
318,877	REV_DIST	-	-	-	12,370	12,370	-	-	-	628	628	628
348,811	REV_DIST	-	-	-	13,532	13,532	-	-	-	687	687	687
1,065,901,261		-	-	-	42,152,618	42,152,618	-	-	-	2,073,222	2,073,222	2,073,222
1,065,901,261		-	-	-	42,152,618	42,152,618	-	-	-	2,073,222	2,073,222	2,073,222

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No.	Fuel and Purchased Power	Account Description
555	PURCHASED POWER	
557	OTHER PURCHASED POWER EXPENSES	
	TOTAL	
	Operating Revenues	
REV	DISTRIBUTION REVENUES	
REV	STATE TAX ADJ SURCHARGE	
REV	LATE PAYMENT CHARGES	
REV	ANNUALIZATION	
REV	MISCELLANEOUS SERVICE REVS	
REV	RENT-ELECTRIC PROPERTY - DIST	
REV	OTHER ELECTRIC REVENUE - DIST	
REV	RESALE & BL REVENUES	
REV	BL REVENUES	
	Sub-total	
	TOTAL	

Amount	Alloc. Factor	Separate Meter General Space Heating Service					Street Lighting/Area Lighting						
		48	49	50	51	52	55	56	57	58	59	60	63
		DEM	CUS	GH-2 FUL	REV	TOTAL	DEM	CUS	SL/AL FUL	REV	TOTAL		
- FUL_ENRGYSR)		-	-	-	-	-	-	-	-	-	-	-	-
323,299 FUL_ENRGYSR)		-	-	271	-	271	-	-	-	565	-	565	-
323,299 0		-	-	271	-	271	-	-	-	565	-	565	-
		-	-	-	-	-	-	-	-	-	-	-	-
1,004,890,414 REV_DIST		-	-	-	1,306,593	1,306,593	-	-	-	24,457,815	24,457,815	(91,612)	(91,612)
(4,719,373) REV_STAS		-	-	-	(5,418)	(5,418)	-	-	-	(91,612)	(91,612)	-	-
15,305,520 LT_FEES		-	-	-	19,262	19,262	-	-	-	-	-	-	-
4,932,874 REV_ANNL		-	-	-	(5,140)	(5,140)	-	-	-	23,509	23,509	-	-
969,910 REV_TOTDPLT		-	-	-	1,341	1,341	-	-	-	28,732	28,732	-	-
40,829,268 REV_TOTDPLT		-	-	-	56,433	56,433	-	-	-	1,209,490	1,209,490	-	-
3,024,960 REV_TOTDPLT		-	-	-	4,181	4,181	-	-	-	89,609	89,609	-	-
318,877 REV_DIST		-	-	-	415	415	-	-	-	7,761	7,761	-	-
348,811 REV_DIST		-	-	-	454	454	-	-	-	8,490	8,490	-	-
1,065,901,261	-	-	-	-	1,378,120	1,378,120	-	-	-	25,733,794	25,733,794	-	-
1,065,901,261		-	-	-	1,378,120	1,378,120	-	-	-	25,733,794	25,733,794	-	-

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027

SECTION III
COST ALLOCATION TO JURISDICTIONS AT PRESENT RATES

This section shows the allocation to Federal jurisdictional wholesale services and customers supplied on a system cost basis. There are two parts to this section; the first provides a summary of the resulting allocations including rate base, expenses, taxes and return for (1) transmission and (2) PAPUC Jurisdictional. The second part of this section provides details by FERC account including taxes and pro forma adjustments for each of these jurisdictions. This section is organized by several sections as listed: Total Plant, Accumulated Depreciation, Rate Base Adjustments, O&M, Labor (for development of labor allocator), Depreciation Expense, Amortization, Taxes, and Revenues. Further, the results of this section directly feed the account balances used in the Class Cost of Service Study provided in Section II. The functionalization, classification, and allocation that support the results provided in this section are detailed in Section V.

**Jurisdictional Cost of Service Study
Summary of Results
Fully Projected Future Test Year**

Line No.	Description	System Total	FERC Transmission	PUC Jurisdiction
			Transmission	Distribution
	(A)	(B)	(C)	(D)
	Rate Base			
1	Plant in Service	\$ 20,372,786,945	\$ 10,170,680,034	\$ 10,202,106,912
2	Accumulated Reserve	4,743,727,369	1,487,623,982	3,256,103,387
3	Other Rate Base Items	(2,524,339,550)	(1,396,222,879)	(1,128,116,672)
4	Total Rate Base	\$ 13,104,720,026	\$ 7,286,833,173	\$ 5,817,886,853
	Revenues at Current Rates			
5	Transmission	\$ -	\$ -	\$ -
6	Distribution	1,000,171,041	-	1,000,171,041
7	BL Revenues	348,811	-	348,811
8	Sale for Resale	318,877	-	318,877
9	Late Payment Charges	15,305,520	-	15,305,520
10	Annualization	4,932,874	-	4,932,874
11	Other Operating Revenue	1,022,260,464	977,436,326	44,824,138
12	Total Revenues	\$ 2,043,337,587	\$ 977,436,326	\$ 1,065,901,261
	Expenses at Current Rates			
13	Transmission O&M	\$ 35,168,630	\$ 35,168,630	\$ -
14	Distribution O&M	204,780,555	(43,381)	204,823,936
15	Fuel and Purchased Power	323,299	-	323,299
16	Amortization Expense	-	-	-
17	Other	264,907,511	38,116,112	226,791,399
18	Total Operations & Maintenance Expenses	\$ 505,179,994	\$ 73,241,361	\$ 431,938,633
	Depreciation Expenses			
19	Transmission	199,912,313	199,912,313	-
20	Distribution	230,309,657	0	230,309,657
21	Other	59,779,689	493,212	59,286,477
22	Total Depreciation Expenses	\$ 490,001,659	\$ 200,405,525	\$ 289,596,134
23	Total Expenses (O&M & Depreciation)	\$ 995,181,653	\$ 273,646,886	\$ 721,534,767
	Taxes			
24	Income Taxes	\$ 11,357,631	\$ 47,003,434	\$ (35,645,802)
25	Gross Receipts Tax	55,873,000	-	55,873,000
26	Taxes Other Than Income Taxes	15,273,000	2,299,000	12,974,000
27	Deferred Income Taxes	150,434,000	96,702,000	53,732,000
28	Investment Tax Credit	(31,000)	(16,000)	(15,000)
29	Total Taxes	\$ 232,906,631	\$ 145,988,434	\$ 86,918,198
30	Current Operating Expenses	1,228,088,285	419,635,319	808,452,965
31	Current Operating Income	815,249,302	557,801,007	257,448,296
32	Return at Current Rates	6.22%	7.65%	4.43%

**Jurisdictional Cost of Service Study
Summary of Results
Fully Projected Future Test Year**

Line No.	Description	System Total	FERC Transmission	PUC Jurisdiction
			Transmission	Distribution
	(A)	(B)	(C)	(D)
<u>INCOME TAX CALCS @ PRESENT RATES</u>				
<u>Income Tax Calculations</u>				
33	Operating Revenue	\$ 2,043,337,587	\$ 977,436,326	\$ 1,065,901,261
34	Operating Expense	995,181,653	273,646,886	721,534,767
35	Gross Receipts Tax	55,873,000	-	55,873,000
36	Taxes Other Than Income Taxes (excl GRT)	15,273,000	2,299,000	12,974,000
37	Taxable Income Before Adjustments	977,009,934	701,490,440	275,519,494
38	Interest Expense	(292,235,257)	(162,496,380)	(129,738,877)
39	Other Adjustment to Taxable Income	(610,756,000)	(341,931,000)	(268,825,000)
40	Adjustment to Taxable Income	(902,991,257)	(504,427,380)	(398,563,877)
41	<u>Taxable Net Income</u>	<u>\$ 74,018,677</u>	<u>\$ 197,063,060</u>	<u>\$ (123,044,383)</u>
<u>PA Income Tax Calculations</u>				
42	Total Taxable Net Income	\$ 74,018,677	\$ 197,063,060	\$ (123,044,383)
43	PA Special Deduction	(124,675,000)	(90,437,000)	(34,238,000)
44	PA Taxable Net Income	(50,656,323)	106,626,060	(157,282,383)
45	<u>PA Income Tax</u>	<u>\$ (3,526,953)</u>	<u>\$ 7,747,077</u>	<u>\$ (11,274,027)</u>
<u>Federal Income Tax Calculations</u>				
46	Total Taxable Net Income	\$ 74,018,677	\$ 197,063,060	\$ (123,044,383)
47	Deduction - PA Income Tax	3,526,953	(7,747,077)	11,274,027
48	Federal Taxable Net Income before NOL	77,545,630	189,315,983	(111,770,356)
49	Federal Net Operating Loss	-	-	-
50	Federal Taxable Net Income after NOL	77,545,630	189,315,983	(111,770,356)
51	Federal Income Tax @ 21.00%	16,284,582	39,756,356	(23,471,775)
52	Federal Tax Credit	(1,400,000)	(500,000)	(900,000)
53	<u>Federal Income Tax</u>	<u>\$ 14,884,582</u>	<u>\$ 39,256,356</u>	<u>\$ (24,371,775)</u>
54	Total Income Tax	\$ 11,357,629	\$ 47,003,434	\$ (35,645,802)

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No. Account Description

RATE BASE

Plant-in Service

301-303	Intangible Plant																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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**Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year**

No.	Account Description		Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL	
RATE BASE											
Plant-in Service											
301-303	Intangible Plant		670,295	LABOR_NOTRNL	133,113	537,182	-	-	-	670,295	
	Sub-total		670,295		133,113	537,182	-	-	-	670,295	
350-359	Transmission Plant		10,162,924,834	GNR_TRANS	-	-	-	-	-	-	
	Sub-total		10,162,924,834		-	-	-	-	-	-	
360-399	Distribution Plant										
	LAND AND LAND RIGHTS		113,493,096	DPLT	56,447,515	57,045,581	-	-	-	113,493,096	
	STRUCTURES & IMPROVEMENTS		63,727,935	PRI_DEM	63,727,935	-	-	-	-	63,727,935	
	STATION EQUIPMENT - PRIMARY		1,071,977,540	PRI_DEM	1,071,977,540	-	-	-	-	1,071,977,540	
	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP		485,927,532	LABOR_NOTRNL	96,499,679	389,427,853	-	-	-	485,927,532	
	POLES TOWERS & FIXTURES - PRIMARY		1,378,363,819	PRI_DEM	537,975,079	840,388,740	-	-	-	1,378,363,819	
	POLES TOWERS & FIXTURES - SECONDARY		503,367,775	SEC_DEM	100,896,363	402,471,412	-	-	-	503,367,775	
	OVERHEAD CONDUCTORS - PRIMARY		1,393,796,201	PRI_DEM	764,864,095	628,932,106	-	-	-	1,393,796,201	
	OVERHEAD CONDUCTORS - SECONDARY		553,439,348	SEC_DEM	436,593,319	116,846,029	-	-	-	553,439,348	
	UNDERGROUND CONDUIT - PRIMARY		361,329,048	PRI_DEM	244,979,109	116,349,939	-	-	-	361,329,048	
	UNDERGROUND CONDUIT - SECONDARY		16,584,752	SEC_DEM	11,950,350	4,614,402	-	-	-	16,584,752	
	UNDERGROUND CONDUCTORS - PRIMARY		951,215,784	PRI_DEM	644,919,075	306,296,709	-	-	-	951,215,784	
	UNDERGROUND CONDUCTORS - SECONDARY		43,607,493	SEC_DEM	31,459,861	12,147,632	-	-	-	43,607,493	
	LINE TRANSFORMERS		768,750,265	SEC_DEM	483,261,279	285,488,986	-	-	-	768,750,265	
	SERVICES		846,971,069	SEC_CUST	-	846,971,069	-	-	-	846,971,069	
	METERS		341,126,522	DIST	-	341,126,522	-	-	-	341,126,522	
	INSTALLATIONS ON CUST PREMISES		15,029,035	DIST	-	15,029,035	-	-	-	15,029,035	
	STREET LIGHTING & SIGNAL SYSTEMS		230,575,615	DIST	-	230,575,615	-	-	-	230,575,615	
	ENERGY STORAGE EQUIPMENT		621,595	DPLT	309,160	312,435	-	-	-	621,595	
	Sub-total		9,139,884,425		4,545,860,360	4,594,024,065	-	-	-	9,139,884,425	
	389-399	General Plant									
		GENERAL PLANT - DISTRIBUTION		1,061,552,192	LABOR_NOTRNL	210,812,186	850,740,006	-	-	-	1,061,552,192
GENERAL PLANT - TRANSMISSION			7,755,200	GNR_TRANS	-	-	-	-	-	-	
389-399	Sub-total		1,069,307,392		210,812,186	850,740,006	-	-	-	1,061,552,192	
TOTAL PLANT-IN-SERVICE			20,372,786,945		4,756,805,659	5,445,301,253	-	-	-	10,202,106,912	

**Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year**

No.	Account Description	Alloc. Factor	DEM	CUS	GNR	FERC Transmission		TOTAL
						REV	FUL	
		Amount						
350-359	Transmission Plant							
	TRANSMISSION PLANT	1,484,404,073	-	-	1,484,404,073	-	-	1,484,404,073
	Sub-total	1,484,404,073	-	-	1,484,404,073	-	-	1,484,404,073
360	Distribution Plant							
	LAND AND LAND RIGHTS	41,596,195	-	0	-	-	-	0
361	STRUCTURES & IMPROVEMENTS	21,397,940	-	-	-	-	-	-
362	STATION EQUIPMENT - PRIMARY	234,310,665	-	-	-	-	-	-
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	136,542,580	-	0	-	-	-	0
364	POLES TOWERS & FIXTURES - PRIMARY	399,016,926	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SECONDARY	145,717,886	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRIMARY	282,476,603	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SECONDARY	112,163,935	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRIMARY	88,182,404	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SECONDARY	4,042,630	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRIMARY	285,835,286	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SECONDARY	13,103,820	-	-	-	-	-	-
368	LINE TRANSFORMERS	264,153,503	-	-	-	-	-	-
369	SERVICES	430,314,690	-	-	-	-	-	-
370	METERS	197,489,696	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	8,531,974	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	-	-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	303,119	-	0	-	-	-	0
	Sub-total	2,746,469,884	-	0	-	-	-	0
389-399	General Plant							
	GENERAL PLANT - DISTRIBUTION	509,633,503	-	0	-	-	-	0
389-399	GENERAL PLANT - TRANSMISSION	3,219,909	-	-	3,219,909	-	-	3,219,909
	Sub-total	512,853,412	-	0	3,219,909	-	-	3,219,909
	TOTAL DEPRECIATION ACCRUAL	4,743,727,369	-	0	1,487,623,982	-	-	1,487,623,982
	NET PLANT	15,629,059,576	-	0	8,683,056,052	-	-	8,683,056,052

**Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year**

No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
Accumulated Reserve for Depreciation									
350-359	Transmission Plant	1,484,404,073	GNR_TRANS	-	-	-	-	-	-
	Sub-total	1,484,404,073		-	-	-	-	-	-
360	Distribution Plant	41,596,195	PLT_360	20,688,499	20,907,696	-	-	-	41,596,195
361	LAND AND LAND RIGHTS	21,397,940	PRI_DEM	21,397,940	-	-	-	-	21,397,940
362	STRUCTURES & IMPROVEMENTS	234,310,665	PRI_DEM	234,310,665	-	-	-	-	234,310,665
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	136,542,580	LABOR_NOTRNL	27,115,803	109,426,777	-	-	-	136,542,580
364	POLES TOWERS & FIXTURES - PRIMARY	399,016,926	PRI_DEM	155,736,214	243,280,712	-	-	-	399,016,926
364	POLES TOWERS & FIXTURES - SECONDARY	145,717,886	SEC_DEM	29,208,077	116,509,809	-	-	-	145,717,886
365	OVERHEAD CONDUCTORS - PRIMARY	282,476,603	PRI_DEM	155,012,771	127,463,832	-	-	-	282,476,603
365	OVERHEAD CONDUCTORS - SECONDARY	112,163,935	SEC_DEM	88,483,092	23,680,843	-	-	-	112,163,935
366	UNDERGROUND CONDUIT - PRIMARY	88,182,404	PRI_DEM	59,787,185	28,395,219	-	-	-	88,182,404
366	UNDERGROUND CONDUIT - SECONDARY	4,042,630	SEC_DEM	2,916,485	1,126,146	-	-	-	4,042,630
367	UNDERGROUND CONDUCTORS - PRIMARY	285,835,286	PRI_DEM	193,794,754	92,040,533	-	-	-	285,835,286
367	UNDERGROUND CONDUCTORS - SECONDARY	13,103,820	SEC_DEM	9,453,521	3,650,299	-	-	-	13,103,820
368	LINE TRANSFORMERS	264,153,503	SEC_DEM	166,055,435	98,098,068	-	-	-	264,153,503
369	SERVICES	430,314,690	SEC_CUST	-	430,314,690	-	-	-	430,314,690
370	METERS	197,489,696	DIST	-	197,489,696	-	-	-	197,489,696
371	INSTALLATIONS ON CUST PREMISES	8,531,974	DIST	-	8,531,974	-	-	-	8,531,974
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	DIST	-	81,290,032	-	-	-	81,290,032
387	ENERGY STORAGE EQUIPMENT	303,119	DPLT	150,761	152,358	-	-	-	303,119
	Sub-total	2,746,469,884		1,164,111,201	1,582,358,683	-	-	-	2,746,469,884
389-399	General Plant	509,633,503	LABOR_NOTRNL	101,207,415	408,426,088	-	-	-	509,633,503
389-399	GENERAL PLANT - TRANSMISSION	3,219,909	GNR_TRANS	-	-	-	-	-	-
	Sub-total	512,853,412		101,207,415	408,426,088	-	-	-	509,633,503
	TOTAL DEPRECIATION ACCRUAL	4,743,727,369		1,265,318,616	1,990,784,771	-	-	-	3,256,103,387
	NET PLANT	15,629,059,576		3,491,487,043	3,454,516,482	-	-	-	6,946,003,524

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No.		Rate Base Adjustments		Account Description		Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
Additions													
RB ADJ					CASH WORKING CAPITAL - O&M	6,930,318	OM_CWC	-	-	1,043,439	-	-	1,043,439
RB ADJ					CASH WORKING CAPITAL - ACCRUED TAXES	14,450,000	TAX_CWC	-	-	(5,180,773)	-	-	(5,180,773)
RB ADJ					CASH WORKING CAPITAL - INTEREST PAYMENT	(33,787,199)	INTRST_CWC	-	-	(18,787,111)	-	-	(18,787,111)
~					CWC ADJ - TRANS	-	GNR_TRANS	-	-	-	-	-	-
~					CWC ADJ - DIST	-	TOTDPLT	-	-	-	-	-	-
RB ADJ					CASH WORKING CAPITAL - PREPAYMENTS - TRANSMISSION	7,163,535	GNR_TRANS	-	-	7,163,535	-	-	7,163,535
RB ADJ					CASH WORKING CAPITAL - PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT	-	0	-	-	-	0
RB ADJ					MATERIALS AND SUPPLIES - TRANSMISSION	37,144,032	GNR_TRANS	-	-	37,144,032	-	-	37,144,032
RB ADJ					MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT	-	0	-	-	-	0
					Sub-total	110,303,450		-	0	21,383,121	-	-	21,383,121
Deductions													
RB ADJ					CIAC - TRANSMISSION	18,988,000	GNR_TRANS	-	-	18,988,000	-	-	18,988,000
RB ADJ					CIAC - DISTRIBUTION	154,604,000	GNR_DIST	-	-	-	-	-	-
RB ADJ					CIAC - GENERAL	213,000	LABOR_NOTRN	-	0	-	-	-	0
RB ADJ					ARCS AND MARCS - TRANSMISSION	(1,421,003,000)	GNR_TRANS	-	-	(1,421,003,000)	-	-	(1,421,003,000)
RB ADJ					ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT	-	(0)	-	-	-	(0)
RB ADJ					ARCS AND MARCS - GENERAL	(96,286,000)	LABOR_NOTRN	-	(0)	-	-	-	(0)
RB ADJ					OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(15,591,000)	GNR_TRANS	-	-	(15,591,000)	-	-	(15,591,000)
RB ADJ					OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT	-	(0)	-	-	-	(0)
RB ADJ					OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR_NOTRN	-	0	-	-	-	0
RB ADJ					CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT	-	-	-	-	-	-
					Sub-total	(2,634,643,000)		-	(0)	(1,417,606,000)	-	-	(1,417,606,000)
TOTAL RATE BASE ADJ.													
						(2,524,339,550)		-	(0)	(1,396,222,879)	-	-	(1,396,222,879)
TOTAL RATE BASE													
						13,104,720,026		-	(0)	7,286,833,173	-	-	7,286,833,173

EXPENSES

O & M Expenses

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No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
Rate Base Adjustments									
Additions									
RB ADJ	CASH WORKING CAPITAL - O&M	6,930,318	OM_CWC	-	-	5,886,880	-	-	5,886,880
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,450,000	TAX_CWC	-	-	19,630,773	-	-	19,630,773
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(33,787,199)	INTRST_CWC	-	-	(15,000,089)	-	-	(15,000,089)
~	CWC ADJ - TRANS	-	GNR_TRANS	-	-	-	-	-	-
~	CWC ADJ - DIST	-	TOTDPLT	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - TRANSMISSION	7,163,535	GNR_TRANS	-	-	-	-	-	-
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - DISTRIBUTION	6,257,237	TOTDPLT	3,112,132	3,145,105	-	-	-	6,257,237
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	37,144,032	GNR_TRANS	-	-	-	-	-	-
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527	TOTDPLT	35,882,674	36,262,853	-	-	-	72,145,527
	Sub-total	110,303,450		38,994,806	39,407,959	10,517,564	-	-	88,920,328
Deductions									
RB ADJ	CIAC - TRANSMISSION	18,988,000	GNR_TRANS	-	-	-	-	-	-
RB ADJ	CIAC - DISTRIBUTION	154,604,000	GNR_DIST	-	-	154,604,000	-	-	154,604,000
RB ADJ	CIAC - GENERAL	213,000	LABOR_NOTRN	42,299	170,701	-	-	-	213,000
RB ADJ	ARCS AND MARCS - TRANSMISSION	(1,421,003,000)	GNR_TRANS	-	-	-	-	-	-
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)	TOTDPLT	(389,570,736)	(393,698,264)	-	-	-	(783,269,000)
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)	LABOR_NOTRN	(19,121,304)	(77,164,696)	-	-	-	(96,286,000)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(15,591,000)	GNR_TRANS	-	-	-	-	-	-
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)	TOTDPLT	(247,975,839)	(250,603,161)	-	-	-	(498,579,000)
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000	LABOR_NOTRN	2,548,686	10,285,314	-	-	-	12,834,000
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	DEPOSIT	-	(6,554,000)	-	-	-	(6,554,000)
	Sub-total	(2,634,643,000)		(654,076,893)	(717,564,107)	154,604,000	-	-	(1,217,037,000)
TOTAL RATE BASE ADJ.									
		(2,524,339,550)		(615,082,087)	(678,156,148)	165,121,564	-	-	(1,128,116,672)
TOTAL RATE BASE									
		13,104,720,026		2,876,404,955	2,776,360,333	165,121,564	-	-	5,817,886,853

EXPENSES

O & M Expenses

Jurisdictional Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
Transmission Operation Expenses									
560-567	TRANSMISSION OPERATION EXPENSES	17,254,548	GNR_TRANS	-	-	17,254,548	-	-	17,254,548
	Sub-total	17,254,548		-	-	17,254,548	-	-	17,254,548
Transmission Maintenance Expenses									
568-576	TRANSMISSION MAINTENANCE EXPENSES	17,914,082	GNR_TRANS	-	-	17,914,082	-	-	17,914,082
	Sub-total	17,914,082		-	-	17,914,082	-	-	17,914,082
	Total Transmission	35,168,630		-	-	35,168,630	-	-	35,168,630
Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	10,367,332	DISTOPLBR	-	0	-	-	-	0
581	LOAD DISPATCHING	2,294,615	PLT_360_2	-	0	-	-	-	0
582	STATION EXPENSES	86,108	PLT_360_2	-	0	-	-	-	0
583	OVERHEAD LINES	29,067,041	PLT_364_5	-	-	-	-	-	-
584	UNDERGROUND LINES	6,594,454	PLT_366_7	-	-	-	-	-	-
586	METER EXPENSE	2,391,010	PLT_370	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	DIST	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	18,180,878	DPLT	-	0	-	-	-	0
589	RENTS	7,534,350	DPLT	-	0	-	-	-	0
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000	LABOR_NOTRNR	-	0	-	-	-	0
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(518,000)	LABOR	-	(4,120)	(39,261)	-	-	(43,381)
PROFORMA	RATE CASE EXPENSES	733,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	DEPOSIT	-	-	-	-	-	-
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	100,000	DIST	-	-	-	-	-	-
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	IJA-RELATED INCREMENTAL EXPENDITURES	211,000	GNR_DIST	-	-	-	-	-	-
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	DIST	-	-	-	-	-	-
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)	LABOR_NOTRNR	-	(0)	-	-	-	(0)
	Sub-total	82,679,747		-	(4,120)	(39,261)	-	-	(43,381)
Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	-	DMaintLBR	-	-	-	-	-	-
591	STRUCTURES	137,306	PLT_360_2	-	0	-	-	-	0
592	STATION EQUIPMENT	12,184,925	PLT_360_2	-	0	-	-	-	0
593	OVERHEAD LINES	85,378,325	PLT_364_5	-	-	-	-	-	-
593.5	OVERHEAD LINES - SERVICES	25,336,746	SEC_DEM	-	-	-	-	-	-
594	UNDERGROUND LINES	340,244	PLT_366_7	-	-	-	-	-	-
595	LINE TRANSFORMERS	182,284	SEC_DEM	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	DIST	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606	DPLT	-	0	-	-	-	0
	Sub-total	128,050,541		-	0	-	-	-	0
	Total Distribution	210,730,288		-	(4,120)	(39,261)	-	-	(43,381)

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No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL	
560-567	Transmission Operation Expenses									
	TRANSMISSION OPERATION EXPENSES	17,254,548	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	17,254,548								
568-576	Transmission Maintenance Expenses									
	TRANSMISSION MAINTENANCE EXPENSES	17,914,082	GNR_TRANS	-	-	-	-	-	-	
	Sub-total	17,914,082								
	Total Transmission	35,168,630								
580-598	Distribution Operation Expenses									
	SUPERVISION AND ENGINEERING									
	LOAD DISPATCHING	10,367,332	DISTOPLBR	4,360,129	6,007,203	-	-	-	10,367,332	
	STATION EXPENSES	2,294,615	PLT_360_2	2,189,830	104,785	-	-	-	2,294,615	
	OVERHEAD LINES	86,108	PLT_360_2	82,175	3,932	-	-	-	86,108	
	UNDERGROUND LINES	29,067,041	PLT_364_5	13,970,586	15,096,455	-	-	-	29,067,041	
	METER EXPENSE	6,594,454	PLT_366_7	4,483,560	2,110,894	-	-	-	6,594,454	
	CUSTOMER INSTALLATION EXPENSE	2,391,010	PLT_370	-	2,391,010	-	-	-	2,391,010	
	MISC. DISTRIBUTION EXPENSE	3,025,958	DIST	-	3,025,958	-	-	-	3,025,958	
	RENTS	18,180,878	DPLT	9,042,536	9,138,342	-	-	-	18,180,878	
	COMPANY USE OF GENERATION SUPPLY PURCHASE	7,534,350	DPLT	3,747,323	3,787,027	-	-	-	7,534,350	
	WAGE AND BENEFITS ADJUSTMENT	1,359,000	LABOR_NOTRNL	269,882	1,089,118	-	-	-	1,359,000	
	RATE CASE EXPENSES	(518,000)	LABOR	(94,254)	(380,365)	-	-	-	(474,619)	
	INTEREST EXPENSE ON CUSTOMER DEPOSITS	733,000	GNR_DIST	-	-	733,000	-	-	733,000	
	ECONOMIC DEVELOPMENT PROPOSAL	300,000	DEPOSIT	-	300,000	-	-	-	300,000	
	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE RATES	400,000	GNR_DIST	-	-	400,000	-	-	400,000	
	DEFERRED STORM OUTAGE COSTS	100,000	DIST	-	100,000	-	-	-	100,000	
	IJA-RELATED INCREMENTAL EXPENDITURES	3,779,000	GNR_DIST	-	-	3,779,000	-	-	3,779,000	
	UNIVERSAL SERVICE RIDER (USR) SALARIES	211,000	GNR_DIST	-	-	211,000	-	-	211,000	
	CAPITAL TREATMENT OF IT EXPENDITURES	(1,400,000)	DIST	-	(1,400,000)	-	-	-	(1,400,000)	
	Sub-total	(1,826,000)	LABOR_NOTRNL	(362,623)	(1,463,377)	-	-	-	(1,826,000)	
			82,679,747		37,689,145	39,910,984	5,123,000	-	-	82,723,129
	590-598	Distribution Maintenance Expenses								
		SUPERVISION AND ENGINEERING								
		STRUCTURES	-	DMANTLBR	-	-	-	-	-	-
		STATION EQUIPMENT	137,306	PLT_360_2	131,036	6,270	-	-	-	137,306
		OVERHEAD LINES	12,184,925	PLT_360_2	11,628,491	556,434	-	-	-	12,184,925
		OVERHEAD LINES - SERVICES	85,378,325	PLT_364_5	41,035,660	44,342,665	-	-	-	85,378,325
UNDERGROUND LINES		25,336,746	SEC_DEM	-	25,336,746	-	-	-	25,336,746	
LINE TRANSFORMERS		340,244	PLT_366_7	231,331	108,913	-	-	-	340,244	
STREET LIGHT & SIGNAL SYSTEMS		182,284	SEC_DEM	114,589	67,694	-	-	-	182,284	
MISCELLANEOUS DISTRIB. PLANT		2,424,105	DIST	-	2,424,105	-	-	-	2,424,105	
Sub-total	2,066,606	DPLT	1,027,858	1,038,748	-	-	-	2,066,606		
		128,050,541		54,168,966	73,881,575	-	-	-	128,050,541	
	Total Distribution	210,730,288		91,858,111	113,792,558	5,123,000	-	-	210,773,669	

**Jurisdictional Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
Customer Account									
901	SUPERVISION	4,016,323	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	1,205,576	CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	25,189,595	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	14,177,408	DIST	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	DPLT	-	0	-	-	-	0
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	DIST	-	-	-	-	-	-
904-MFC	MFC ADJUSTMENT	(18,111,000)	DIST	-	-	-	-	-	-
	Sub-total	73,082,213		-	0	-	-	-	0
Customer Service & Information Expenses									
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	DIST	-	-	-	-	-	-
	Sub-total	22,026,873		-	-	-	-	-	-
Sales Expenses									
911-916	SALES EXPENSES	-	- DIST	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR_NOTRN	-	0	-	-	-	0
924	PROPERTY INSURANCE - DIST	2,058,405	DPLT	-	0	-	-	-	0
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR_NOTRN	-	0	-	-	-	0
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR_NOTRN	-	0	-	-	-	0
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	DIST	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	DPLT	-	(0)	-	-	-	(0)
931	RENT/FACILITIES - DIST	916,027	DPLT	-	0	-	-	-	0
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR_NOTRN	-	0	-	-	-	0
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	26,118,535	TRANS	-	26,118,535	-	-	-	26,118,535
924	PROPERTY INSURANCE - TRAN	1,896,754	TRANS	-	1,896,754	-	-	-	1,896,754
925	INJURIES & DAMAGES - TRAN	1,582,030	TRANS	-	1,582,030	-	-	-	1,582,030
926	EMPLOYEE BENEFITS - TRAN	610,404	TRANS	-	610,404	-	-	-	610,404
930	GENERAL ADVERTISING EXPENSE - TRAN	1,152,787	TRANS	-	1,152,787	-	-	-	1,152,787
931	RENT/FACILITIES - TRANS	249,285	TRANS	-	249,285	-	-	-	249,285
935	MAINTENANCE OF GENERAL PLANT - TRAN	6,506,316	TRANS	-	6,506,316	-	-	-	6,506,316
928	PUC FEE INCREASE	1,024,530	DIST	-	-	-	-	-	-
	Sub-total	170,822,954		-	38,116,112	-	-	-	38,116,112
TOTAL O & M EXPENSES									
		511,830,959		-	38,111,992	35,129,369	-	-	73,241,361

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No.		Account Description		Jurisdiction Distribution					
		Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
Customer Account									
901	SUPERVISION	4,016,323	CUSTACCTLBR	-	4,016,323	-	-	-	4,016,323
902	METER READING	1,205,576	CUST	-	1,205,576	-	-	-	1,205,576
903CR	CUSTOMER RECORDS	25,189,595	CUST	-	25,189,595	-	-	-	25,189,595
903CE	COLLECTION EXPENSES	14,177,408	DIST	-	14,177,408	-	-	-	14,177,408
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000	DPLT	2,098,881	2,121,119	-	-	-	4,220,000
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	DIST	-	32,845,983	-	-	-	32,845,983
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	CUST	-	3,588,596	-	-	-	3,588,596
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	DIST	-	5,949,733	-	-	-	5,949,733
904-MFC	MFC ADJUSTMENT	(18,111,000)	DIST	-	(18,111,000)	-	-	-	(18,111,000)
	Sub-total	73,082,213		2,098,881	70,983,332	-	-	-	73,082,213
Customer Service & Information Expenses									
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	DIST	-	22,026,873	-	-	-	22,026,873
	Sub-total	22,026,873		-	22,026,873	-	-	-	22,026,873
Sales Expenses									
911-916	SALES EXPENSES	-	- DIST	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572	LABOR_NOTRN	17,139,305	69,166,268	-	-	-	86,305,572
924	PROPERTY INSURANCE - DIST	2,058,405	DPLT	1,023,779	1,034,626	-	-	-	2,058,405
925	INJURIES & DAMAGES - DIST	6,965,752	LABOR_NOTRN	1,383,319	5,582,433	-	-	-	6,965,752
926	EMPLOYEE BENEFITS - DIST	2,395,082	LABOR_NOTRN	475,636	1,919,446	-	-	-	2,395,082
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	DIST	-	6,663,737	-	-	-	6,663,737
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)	DPLT	(5,993,256)	(6,056,755)	-	-	-	(12,050,010)
931	RENT/FACILITIES - DIST	916,027	DPLT	455,600	460,427	-	-	-	916,027
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748	LABOR_NOTRN	7,631,313	30,796,434	-	-	-	38,427,748
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	26,118,535	TRANS	-	-	-	-	-	-
924	PROPERTY INSURANCE - TRAN	1,896,754	TRANS	-	-	-	-	-	-
925	INJURIES & DAMAGES - TRAN	1,582,030	TRANS	-	-	-	-	-	-
926	EMPLOYEE BENEFITS - TRAN	610,404	TRANS	-	-	-	-	-	-
930	GENERAL ADVERTISING EXPENSE - TRAN	1,152,787	TRANS	-	-	-	-	-	-
931	RENT/FACILITIES - TRANS	249,285	TRANS	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT - TRAN	6,506,316	TRANS	-	-	-	-	-	-
928	PUC FEE INCREASE	1,024,530	DIST	-	1,024,530	-	-	-	1,024,530
	Sub-total	170,822,954		22,115,696	110,591,146	-	-	-	132,706,842
TOTAL O & M EXPENSES		511,830,959		116,072,688	317,393,910	5,123,000	-	-	438,589,598

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
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No. Account Description
Labor Expense

Jurisdictional Cost of Service Study									
Detailed Cost Allocation Results									
Fully Projected Future Test Year									
No.	Account Description	Amount	Alloc. Factor	DEM	CUS	FERC Transmission			
						GNR	REV	FUL	TOTAL
560-567	Transmission Operation Expenses	2,746,006	GNR_TRANS	-	-	2,746,006	-	-	2,746,006
	Sub-total	2,746,006		-	-	2,746,006	-	-	
	Transmission Maintenance Expenses	3,452,973	GNR_TRANS	-	-	3,452,973	-	-	3,452,973
	Sub-total	3,452,973		-	-	3,452,973	-	-	3,452,973
	Total Transmission	6,198,979		-	-	6,198,979	-	-	6,198,979
580-598	Distribution Operation Expenses								
	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	-	0	-	-	-	0
	LOAD DISPATCHING	205,354	PLT_360_2	-	0	-	-	-	0
	STATION EXPENSES	63,106	PLT_360_2	-	0	-	-	-	0
	OVERHEAD LINES	11,129,059	PLT_364_5	-	-	-	-	-	-
	UNDERGROUND LINES	1,412,410	PLT_366_7	-	-	-	-	-	-
	STREET LIGHTING & SIGNAL SYSTEMS	-	DIST	-	-	-	-	-	-
	METER EXPENSE	1,774,160	PLT_370	-	-	-	-	-	-
	CUSTOMER INSTALLATION EXPENSE	1,484,627	DIST	-	-	-	-	-	-
	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	-	0	-	-	-	0
	RENTS	-	DPLT	-	-	-	-	-	-
	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-
	Sub-total	21,105,928		-	0	-	-	-	0
		Distribution Maintenance Expenses							
590	SUPERVISION AND ENGINEERING	-	DMAINTLBR	-	-	-	-	-	-
591	STRUCTURES	-	PLT_360_2	-	-	-	-	-	-
592	STATION EQUIPMENT	1,261,242	PLT_360_2	-	0	-	-	-	0
593	OVERHEAD LINES	9,796,738	PLT_364_5	-	-	-	-	-	-
594	UNDERGROUND LINES	55,053	PLT_366_7	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	DIST	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	-	0	-	-	-	0
	Sub-total	11,964,895		-	0	-	-	-	0
	Total Distribution	33,070,822		-	0	-	-	-	0

**Jurisdictional Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	PUC Jurisdiction Distribution								
				DEM	CUS	GNR	REV	FUL	TOTAL			
Labor Expense												
Transmission Operation Expenses												
560-567	TRANSMISSION OPERATION EXPENSES	2,746,006	GNR_TRANS	-	-	-	-	-	-	-	-	
	Sub-total	2,746,006										
Transmission Maintenance Expenses												
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,452,973	GNR_TRANS	-	-	-	-	-	-	-	-	
	Sub-total	3,452,973										
	Total Transmission	6,198,979										
Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	2,531,568	DISTOPLBR	1,064,687	1,466,881	-	-	-	-	-	2,531,568	
581	LOAD DISPATCHING	205,354	PLT_360_2	195,976	9,378	-	-	-	-	-	205,354	
582	STATION EXPENSES	63,106	PLT_360_2	60,224	2,882	-	-	-	-	-	63,106	
583	OVERHEAD LINES	11,129,059	PLT_364_5	5,348,996	5,780,063	-	-	-	-	-	11,129,059	
584	UNDERGROUND LINES	1,412,410	PLT_366_7	960,296	452,114	-	-	-	-	-	1,412,410	
585	STREET LIGHTING & SIGNAL SYSTEMS	-	DIST	-	-	-	-	-	-	-	-	
586	METER EXPENSE	1,774,160	PLT_370	-	1,774,160	-	-	-	-	-	1,774,160	
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	DIST	-	1,484,627	-	-	-	-	-	1,484,627	
588	MISC. DISTRIBUTION EXPENSE	2,505,643	DPLT	1,246,219	1,259,423	-	-	-	-	-	2,505,643	
589	RENTS	-	DPLT	-	-	-	-	-	-	-	-	
577-578	ENERGY STORAGE O&M	-	DPLT	-	-	-	-	-	-	-	-	
	Sub-total	21,105,928		8,876,398	12,229,529						21,105,928	
Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	-	DMANTLBR	-	-	-	-	-	-	-	-	
591	STRUCTURES	-	PLT_360_2	-	-	-	-	-	-	-	-	
592	STATION EQUIPMENT	1,261,242	PLT_360_2	1,203,647	57,596	-	-	-	-	-	1,261,242	
593	OVERHEAD LINES	9,796,738	PLT_364_5	4,708,638	5,088,100	-	-	-	-	-	9,796,738	
594	UNDERGROUND LINES	55,053	PLT_366_7	37,430	17,623	-	-	-	-	-	55,053	
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	DIST	-	739,646	-	-	-	-	-	739,646	
598	MISCELLANEOUS DISTRIB. PLANT	112,216	DPLT	55,812	56,403	-	-	-	-	-	112,216	
	Sub-total	11,964,895		6,005,527	5,959,368						11,964,895	
	Total Distribution	33,070,822		14,881,926	18,188,897						33,070,822	

**Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year**

No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
Customer Account									
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	-	-	-	-	-
902	METER READING	-	- CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	-	-	-	-	-
903CE	COLLECTION EXPENSES	-	- DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	- TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	- DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	- DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	-	-	-	-	-
	Sub-total	18,430,621		-	-	-	-	-	-
Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	- DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	DIST	-	-	-	-	-	-
	Sub-total	10,495,759		-	-	-	-	-	-
Sales Expenses									
911-916	SALES EXPENSES	-	- DIST	-	-	-	-	-	-
920-935	A&G - TRANSMISSION	650,588	TRANS	-	650,588	-	-	-	650,588
920-935	A&G - DISTRIBUTION	12,941,259	DIST	-	-	-	-	-	-
	Sub-total	13,591,846		-	650,588	-	-	-	650,588
	TOTAL O & M LABOR EXP.	81,788,028		-	650,588	6,198,979	-	-	6,849,567
Depreciation Expense									
Transmission Plant									
350-359	TRANSMISSION PLANT	199,912,313	GNR_TRANS	-	-	199,912,313	-	-	199,912,313
	Sub-total	199,912,313		-	-	199,912,313	-	-	199,912,313
Distribution Plant									
360	LAND AND LAND RIGHTS	756,214	PLT_360	-	0	-	-	-	0
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	-	0	-	-	-	0
362	STATION EQUIPMENT	19,951,434	PLT_362	-	-	-	-	-	-
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	62,600,089	LABOR_NOTRN	-	0	-	-	-	0
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	-	-	-	-	-	-
366	UNDERGROUND CONDUIT	5,087,997	PLT_366	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	-	-	-	-	-	-
368	LINE TRANSFORMERS	20,273,001	SEC_DEM	-	-	-	-	-	-
369	SERVICES	9,513,768	SEC_CUST	-	-	-	-	-	-
370	METERS	25,525,236	PLT_370	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	359,308	DIST	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	DIST	-	-	-	-	-	-
387	ENERGY STORAGE EQUIPMENT	42,520	DPLT	-	0	-	-	-	0
380-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	GNR_DIST	-	-	-	-	-	-
	Sub-total	230,309,657		-	0	-	-	-	0

**Jurisdictional Cost of Service Study
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No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
Customer Account									
901	SUPERVISION	3,084,792	CUSTACCTLBR	-	3,084,792	-	-	-	3,084,792
902	METER READING	-	- CUST	-	-	-	-	-	-
903CR	CUSTOMER RECORDS	15,198,749	CUST	-	15,198,749	-	-	-	15,198,749
903CE	COLLECTION EXPENSES	-	- DIST	-	-	-	-	-	-
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	- TRANS	-	-	-	-	-	-
904 D	PROPERTY DAMAGE DISTRIBUTION	-	- DPLT	-	-	-	-	-	-
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	- DIST	-	-	-	-	-	-
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	CUST	-	147,080	-	-	-	147,080
	Sub-total	18,430,621		-	18,430,621	-	-	-	18,430,621
Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	- DIST	-	-	-	-	-	-
908 Other - 910	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	DIST	-	10,495,759	-	-	-	10,495,759
	Sub-total	10,495,759		-	10,495,759	-	-	-	10,495,759
Sales Expenses									
911-916	SALES EXPENSES	-	- DIST	-	-	-	-	-	-
920-935	A&G - TRANSMISSION	650,588	TRANS	-	-	-	-	-	-
920-935	A&G - DISTIRBUTION	12,941,259	DIST	-	12,941,259	-	-	-	12,941,259
	Sub-total	13,591,846		-	12,941,259	-	-	-	12,941,259
	TOTAL O & M LABOR EXP.	81,788,028		14,881,926	60,056,535	-	-	-	74,938,461
Depreciation Expense									
Transmission Plant									
350-359	TRANSMISSION PLANT	199,912,313	GNR_TRANS	-	-	-	-	-	-
	Sub-total	199,912,313		-	-	-	-	-	-
Distribution Plant									
360	LAND AND LAND RIGHTS	756,214	PLT_360	376,115	380,099	-	-	-	756,214
361	STRUCTURES & IMPROVEMENTS	814,600	PLT_360_1	552,389	262,211	-	-	-	814,600
362	STATION EQUIPMENT	19,951,434	PLT_362	19,951,434	-	-	-	-	19,951,434
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATION EQUIP	62,600,089	LABOR_NOTRN	12,431,665	50,168,424	-	-	-	62,600,089
364	POLES TOWERS & FIXTURES	29,129,501	PLT_364	9,889,830	19,239,671	-	-	-	29,129,501
365	OVERHEAD CONDUCTORS	32,911,553	PLT_365	20,306,649	12,604,904	-	-	-	32,911,553
366	UNDERGROUND CONDUIT	5,087,997	PLT_366	3,459,322	1,628,675	-	-	-	5,087,997
367	UNDERGROUND CONDUCTORS	15,972,043	PLT_367	10,859,369	5,112,674	-	-	-	15,972,043
368	LINE TRANSFORMERS	20,273,001	SEC_DEM	12,744,264	7,528,737	-	-	-	20,273,001
369	SERVICES	9,513,768	SEC_CUST	-	9,513,768	-	-	-	9,513,768
370	METERS	25,525,236	PLT_370	-	25,525,236	-	-	-	25,525,236
371	INSTALLATIONS ON CUST PREMISES	359,308	DIST	-	359,308	-	-	-	359,308
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	DIST	-	5,546,393	-	-	-	5,546,393
387	ENERGY STORAGE EQUIPMENT	42,520	DPLT	21,148	21,372	-	-	-	42,520
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	GNR_DIST	-	-	1,826,000	-	-	1,826,000
	Sub-total	230,309,657		90,592,186	137,891,471	-	-	-	230,309,657

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No.	Account Description	1	2	3	4	5	7
		DEM	CUS	FERC Transmission GNR	FERC Transmission REV	FUL	TOTAL
	General Plant						
389-399	GENERAL PLANT - DISTRIBUTION	-	0	-	-	-	0
389-399	GENERAL PLANT - TRANSMISSION	-	-	493,212	-	-	493,212
	Sub-total	-	0	493,212	-	-	493,212
	TOTAL DEPRECIATION EXPENSES	-	0	200,405,525	-	-	200,405,525
	Taxes Other Than Income Taxes						
TAX	DEFERRED TAXES - DISTRIBUTION	-	-	-	-	-	-
TAX	DEFERRED TAXES - ELECTRIC PLANT	-	-	-	-	-	-
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	-	0	-	-	-	0
TAX	DEFERRED TAXES - LABOR	-	0	-	-	-	0
TAX	DEFERRED TAXES - TRANSMISSION	-	-	96,702,000	-	-	96,702,000
TAX	PROPERTY TAX - TRANSMISSION	-	-	98,000	-	-	98,000
TAX	PROPERTY TAX - DISTRIBUTION	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	-	-	1,700,000	-	-	1,700,000
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	-	-	(16,000)	-	-	(16,000)
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	-	-	(15,000)	-	-	(15,000)
TAX	OTHER TAXES - LABOR	-	0	-	-	-	0
TAX	OTHER TAXES - TRANSMISSION	-	-	501,000	-	-	501,000
TAX	GROSS RECEIPTS TAX	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX + COMMISSION FEES - INCREASE	-	-	-	-	-	-
	Sub-total	-	0	98,985,000	-	-	98,985,000
	TOTAL TAXES OTHER THAN INCOME TAX	-	0	98,985,000	-	-	98,985,000
	Adjustments to Taxable Income						
TAX	TAX ADJUSTMENT - TRANS RELATED	-	-	(341,931,000)	-	-	(341,931,000)
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	-	0	-	-	-	0
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	-	(0)	-	-	-	(0)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	-	0	-	-	-	0
TAX	TAX ADJUSTMENT - LABOR RELATED	-	0	-	-	-	0
	Sub-total	-	(0)	(341,931,000)	-	-	(341,931,000)

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
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No.	Account Description	Amount	Alloc. Factor	DEM	CUS	PUC Jurisdiction Distribution					FUL	TOTAL
						REV	GNR	REV	GNR	REV		
389-399	General Plant											
	GENERAL PLANT - DISTRIBUTION	59,286,477	LABOR_NOTRNL	11,773,620	47,512,857	-	-	-	-	-	-	59,286,477
389-399	GENERAL PLANT - TRANSMISSION	493,212	GNR_TRANS	-	-	-	-	-	-	-	-	-
	<i>Sub-total</i>	59,779,689		11,773,620	47,512,857	-	-	-	-	-	-	59,286,477
	TOTAL DEPRECIATION EXPENSES	490,001,659		102,365,806	185,404,328	1,826,000	-	-	-	-	-	289,596,134
Taxes Other Than Income Taxes												
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	GNR_DIST	-	-	(2,515,000)	-	-	-	-	-	(2,515,000)
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	GNR_DIST	-	-	(102,000)	-	-	-	-	-	(102,000)
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000	DPLT	16,482,185	16,656,815	-	-	-	-	-	-	33,139,000
TAX	DEFERRED TAXES - LABOR	23,210,000	LABOR_NOTRNL	4,609,242	18,600,758	-	-	-	-	-	-	23,210,000
TAX	DEFERRED TAXES - TRANSMISSION	96,702,000	GNR_TRANS	-	-	-	-	-	-	-	-	-
TAX	PROPERTY TAX - TRANSMISSION	98,000	GNR_TRANS	-	-	-	-	-	-	-	-	-
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	GNR_DIST	-	-	4,180,000	-	-	-	-	-	4,180,000
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,700,000	GNR_TRANS	-	-	-	-	-	-	-	-	-
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	GNR_DIST	-	-	1,410,000	-	-	-	-	-	1,410,000
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(16,000)	GNR_TRANS	-	-	-	-	-	-	-	-	-
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	GNR_DIST	-	-	(15,000)	-	-	-	-	-	(15,000)
TAX	OTHER TAXES - LABOR	7,384,000	LABOR_NOTRNL	1,466,378	5,917,622	-	-	-	-	-	-	7,384,000
TAX	OTHER TAXES - TRANSMISSION	501,000	GNR_TRANS	-	-	-	-	-	-	-	-	-
TAX	GROSS RECEIPTS TAX	55,873,000	GNR_DIST	-	-	55,873,000	-	-	-	-	-	55,873,000
TAX	GROSS RECEIPTS TAX + COMMISSION FEES - INCREASE	21,020,016	GNR_DIST	-	-	21,020,016	-	-	-	-	-	21,020,016
	<i>Sub-total</i>	242,569,016		22,557,805	41,175,195	79,851,016	-	-	-	-	-	143,584,016
	TOTAL TAXES OTHER THAN INCOME TAX	242,569,016		22,557,805	41,175,195	79,851,016	-	-	-	-	-	143,584,016
Adjustments to Taxable Income												
TAX	TAX ADJUSTMENT - TRANS RELATED	(341,931,000)	GNR_TRANS	-	-	-	-	-	-	-	-	-
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	GNR_DIST	-	-	(203,379,000)	-	-	-	-	-	(203,379,000)
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	GNR_DIST	-	-	5,160,000	-	-	-	-	-	5,160,000
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000	DEPR_DPLT	3,374,152	5,135,838	68,010	-	-	-	-	-	8,578,000
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)	DEPR_GIPLT	(18,828,584)	(75,983,416)	-	-	-	-	-	-	(94,812,000)
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000	DPLT	187,009	188,991	-	-	-	-	-	-	376,000
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000	LABOR_NOTRNL	3,028,874	12,223,126	-	-	-	-	-	-	15,252,000
	<i>Sub-total</i>	(610,756,000)		(12,238,549)	(58,435,461)	(198,150,990)	-	-	-	-	-	(268,825,000)

**Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year**

No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(90,437,000)	GNR_TRANS	-	-	(90,437,000)	-	-	(90,437,000)
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT	-	(0)	-	-	-	(0)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT	-	(0)	-	-	-	(0)
TAX	FEDEARL TAX CREDIT - TRANS	(500,000)	GNR_TRANS	-	-	(500,000)	-	-	(500,000)
TAX	FEDEARL TAX CREDIT - DIST	(900,000)	DPLT	-	(0)	-	-	-	(0)
	TOTAL	(126,075,000)	-	-	(0)	(90,937,000)	-	-	(90,937,000)
Net Addition:									
	-	(736,831,000)	0	-	(0)	(432,868,000)	-	-	(432,868,000)
Fuel and Purchased Power									
555	PURCHASED POWER	-	- FUEL	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	323,299	FUEL	-	-	-	-	-	-
	TOTAL	323,299	0	-	-	-	-	-	-
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT	(3,526,953)	INCTAX	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	14,884,582	INCTAX	-	-	(14,596,256)	-	-	(14,596,256)
TAX	INCOME TAXES - STATE - INCREASE	23,767,267	GNR_DIST	-	-	61,599,681	-	-	61,599,681
TAX	INCOME TAXES - FEDERAL - INCREASE	63,947,080	GNR_DIST	-	-	-	-	-	-
	TOTAL	99,071,977	0	-	-	47,003,426	-	-	47,003,426
Operating Revenues									
REV	TRANSMISSION REVENUES	-	- REV_TRANS	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST	-	-	-	-	-	-
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_DIST	-	-	-	-	-	-
REV	LATE PAYMENT CHARGES	15,305,520	REV_DIST	-	-	-	-	-	-
REV	ANNUALIZATION	4,932,874	REV_DIST	-	-	-	-	-	-
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_DIST	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - TRAN	2,916,000	REV_TRANS	-	-	-	2,916,000	-	2,916,000
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_DIST	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - TRAN	974,520,326	REV_TRANS	-	-	-	974,520,326	-	974,520,326
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_DIST	-	-	-	-	-	-
REV	RESALE REVENUES	318,877	REV_DIST	-	-	-	-	-	-
REV	BL REVENUES	348,811	REV_DIST	-	-	-	-	-	-
	Sub-total	2,043,337,587	-	-	-	-	977,436,326	-	977,436,326
	TOTAL	2,043,337,587	-	-	-	-	977,436,326	-	977,436,326

Jurisdictional Cost of Service Study
Detailed Cost Allocation Results
Fully Projected Future Test Year

No.	Account Description	Amount	Alloc. Factor	DEM	CUS	GNR	REV	FUL	TOTAL
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(90,437,000)	GNR_TRANS	-	-	-	-	-	-
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELATED	(33,338,000)	DEPR_DPLT	(13,113,485)	(19,960,196)	(264,319)	-	-	(33,338,000)
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)	DPLT	(447,629)	(452,371)	-	-	-	(900,000)
TAX	FEDERL TAX CREDIT - TRANS	(500,000)	GNR_TRANS	-	-	-	-	-	-
TAX	FEDERL TAX CREDIT - DIST	(900,000)	DPLT	(447,629)	(452,371)	-	-	-	(900,000)
	TOTAL	(126,075,000)	-	(14,008,743)	(20,864,939)	(264,319)	-	-	(35,138,000)
Net Addition:		-	0	(26,247,292)	(79,300,399)	(198,415,309)	-	-	(303,963,000)
Fuel and Purchased Power									
555	PURCHASED POWER	-	FUEL	-	-	-	-	-	-
557	OTHER PURCHASED POWER EXPENSES	323,299	FUEL	-	-	-	-	323,299	323,299
	TOTAL	323,299	0	-	-	-	-	323,299	323,299
Income Taxes									
TAX	INCOME TAXES - STATE - PRESENT	(3,526,953)	INCTAX	-	-	-	-	-	-
TAX	INCOME TAXES - FEDERAL - PRESENT	14,884,582	INCTAX	-	-	11,069,303	-	-	11,069,303
TAX	INCOME TAXES - STATE - INCREASE	23,767,267	GNR_DIST	-	-	(46,715,099)	-	-	(46,715,099)
TAX	INCOME TAXES - FEDERAL - INCREASE	63,947,080	GNR_DIST	-	-	23,767,267	-	-	23,767,267
	TOTAL	99,071,977	0	-	-	63,947,080	-	-	63,947,080
				-	-	52,068,551	-	-	52,068,551
Operating Revenues									
REV	TRANSMISSION REVENUES	-	REV_TRANS	-	-	-	-	-	-
REV	DISTRIBUTION REVENUES	1,004,890,414	REV_DIST	-	-	-	1,004,890,414	-	1,004,890,414
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	REV_DIST	-	-	-	(4,719,373)	-	(4,719,373)
REV	LATE PAYMENT CHARGES	15,305,520	REV_DIST	-	-	-	15,305,520	-	15,305,520
REV	ANNUALIZATION	4,932,874	REV_DIST	-	-	-	4,932,874	-	4,932,874
REV	MISCELLANEOUS SERVICE REVS	969,910	REV_DIST	-	-	-	969,910	-	969,910
REV	RENT-ELECTRIC PROPERTY - TRAN	2,916,000	REV_TRANS	-	-	-	-	-	-
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	REV_DIST	-	-	-	40,829,268	-	40,829,268
REV	OTHER ELECTRIC REVENUE - TRAN	974,520,326	REV_TRANS	-	-	-	-	-	-
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	REV_DIST	-	-	-	3,024,960	-	3,024,960
REV	RESALE REVENUES	318,877	REV_DIST	-	-	-	318,877	-	318,877
REV	BL REVENUES	348,811	REV_DIST	-	-	-	348,811	-	348,811
	Sub-total	2,043,337,587	-	-	-	-	1,065,901,261	-	1,065,901,261
	TOTAL	2,043,337,587	-	-	-	-	1,065,901,261	-	1,065,901,261

**PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027**

**SECTION IV
RETAIL SERVICE CUSTOMERS – FUNCTIONALIZATION, CLASSIFICATION, AND
ALLOCATION**

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

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

Lastly, a summary of the class allocation factors, both external and internal, that are utilized to allocate the functionalized and classified costs to rate classes is provided.

The primary secondary allocations and minimum system study as well as the allocation factors that support the results presented in this section are provided in Exhibit BE-2.

**Allocated Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
RATE BASE									
Plant-in Service									
Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295							LABOR
	Sub-total	670,295							
Distribution Plant									
360	LAND AND LAND RIGHTS	113,493,096							DPLT
360	LAND AND LAND RIGHTS - OVERHEAD LINES	-							PLT_365
361	STRUCTURES & IMPROVEMENTS	63,727,935	F_DSTPR	DEM	PRI_DEM				
362	STATION EQUIPMENT	1,071,977,540	F_DSTPR	DEM	PRI_DEM				
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC	485,927,532							LABOR
364	POLES TOWERS & FIXTURES - PRI - DEMAND	537,975,079	F_DSTPR	DEM	PRI_DEM				
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	840,388,740	F_DSTPR	CUS		PRI_CUST			
364	POLES TOWERS & FIXTURES - SEC - DEMAND	100,896,363	F_DSTSC	DEM	SEC_DEM				
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	402,471,412	F_DSTSC	CUS		SEC_CUST			
365	OVERHEAD CONDUCTORS - PRI - DEMAND	764,864,095	F_DSTPR	DEM	PRI_DEM				
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	628,932,106	F_DSTPR	CUS		PRI_CUST			
365	OVERHEAD CONDUCTORS - SEC - DEMAND	436,593,319	F_DSTSC	DEM	SEC_DEM				
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	116,846,029	F_DSTSC	CUS		SEC_CUST			
366	UNDERGROUND CONDUIT - PRI - DEMAND	244,979,109	F_DSTPR	DEM	PRI_DEM				
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	116,349,939	F_DSTPR	CUS		PRI_CUST			
366	UNDERGROUND CONDUIT - SEC - DEMAND	11,950,350	F_DSTSC	DEM	SEC_DEM				
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	4,614,402	F_DSTSC	CUS		SEC_CUST			
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	644,919,075	F_DSTPR	DEM	PRI_DEM				
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	306,296,709	F_DSTPR	CUS		PRI_CUST			
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	31,459,861	F_DSTSC	DEM	SEC_DEM				
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	12,147,632	F_DSTSC	CUS		SEC_CUST			
368	LINE TRANSFORMERS - DEMAND	483,261,279	F_TRANF	DEM	SEC_DEM				
368	LINE TRANSFORMERS - CUSTOMER	285,488,986	F_TRANF	CUS		SEC_CUST			
369	SERVICES	846,971,069	F_SERVS	CUS		SERV			
370	METERS - DIST DIRECT	341,126,522	F_METER	CUS		METERS			
371	INSTALLATIONS ON CUST PREMISES	15,029,035	F_LIGHT	CUS		AREALGT			
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	F_LIGHT	CUS		STTRLGT			
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	621,595	F_LIGHT	CUS		STTRLGT			
	Sub-total	9,139,884,425							
General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192							LABOR
	Sub-total	1,061,552,192							
	TOTAL PLANT-IN-SERVICE	10,202,106,912							
Accumulated Reserve for Depreciation									
Intangible Plant									
301-303	INTANGIBLE PLANT - DISTRIBUTION	-							LABOR
	Sub-total	-							
Distribution Plant									
360	LAND AND LAND RIGHTS	41,596,195							PLT_360
361	STRUCTURES & IMPROVEMENTS - PRIMARY	21,397,940	F_DSTPR	DEM	PRI_DEM				
362	STATION EQUIPMENT	234,310,665	F_DSTPR	DEM	PRI_DEM				
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC	136,542,580							LABOR
364	POLES TOWERS & FIXTURES - PRI - DEMAND	155,736,214	F_DSTPR	DEM	PRI_DEM				
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	243,280,712	F_DSTPR	CUS		PRI_CUST			
364	POLES TOWERS & FIXTURES - SEC - DEMAND	29,208,077	F_DSTSC	DEM	SEC_DEM				
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	116,509,809	F_DSTSC	CUS		SEC_CUST			
365	OVERHEAD CONDUCTORS - PRI - DEMAND	155,012,771	F_DSTPR	DEM	PRI_DEM				
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	127,463,832	F_DSTPR	CUS		PRI_CUST			
365	OVERHEAD CONDUCTORS - SEC - DEMAND	88,483,092	F_DSTSC	DEM	SEC_DEM				
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	23,680,843	F_DSTSC	CUS		SEC_CUST			
366	UNDERGROUND CONDUIT - PRI - DEMAND	59,787,185	F_DSTPR	DEM	PRI_DEM				
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	28,395,219	F_DSTPR	CUS		PRI_CUST			
366	UNDERGROUND CONDUIT - SEC - DEMAND	2,916,485	F_DSTSC	DEM	SEC_DEM				
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	1,126,146	F_DSTSC	CUS		SEC_CUST			
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	193,794,754	F_DSTPR	DEM	PRI_DEM				
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	92,040,533	F_DSTPR	CUS		PRI_CUST			
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	9,453,521	F_DSTSC	DEM	SEC_DEM				
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	3,650,299	F_DSTSC	CUS		SEC_CUST			
368	LINE TRANSFORMERS - DEMAND	166,055,435	F_TRANF	DEM	SEC_DEM				
368	LINE TRANSFORMERS - CUSTOMER	98,098,068	F_TRANF	CUS		SEC_CUST			
369	SERVICES	430,314,690	F_SERVS	CUS		SERV			
370	METERS - DIST DIRECT	197,489,696	F_METER	CUS		METERS			
371	INSTALLATIONS ON CUST PREMISES	8,531,974	F_LIGHT	CUS		AREALGT			
373	STREET LIGHTING & SIGNAL SYSTEMS	81,290,032	F_LIGHT	CUS		STTRLGT			
364.4	STREET AND AREA LIGHTING PORTION OF 364.4	303,119	F_LIGHT	CUS		STTRLGT			
	Sub-total	2,746,469,884							

**Allocated Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
General Plant									
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503							LABOR
	Sub-total	509,633,503							
	TOTAL DEPRECIATION ACCRUAL	3,256,103,387							
	NET PLANT	6,946,003,524							
Rate Base Adjustments									
Additions									
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-							TOTDPLT
RB ADJ	CASH WORKING CAPITAL - O&M	5,886,880							OMEXCLUNCOLL
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	19,630,773							TOTDPLT
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(15,000,089)							TOTDPLT
RB ADJ	MISCELLANEOUS PREPAYMENTS - DISTRIBUTION	6,257,237							TOTDPLT
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527							TOTDPLT
	Sub-total	88,920,328							
Deductions									
RB ADJ	CIAC - DISTRIBUTION	154,604,000							TOTDPLT
RB ADJ	CIAC - GENERAL	213,000							TOTDPLT
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)							TOTDPLT
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)							LABOR
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)							TOTDPLT
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000							LABOR
RB ADJ	CUSTOMER ADVANCES	-	F_DISTR	CUS		ADVANCES			
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	F_DISTR	CUS		DEPOSIT			
	Sub-total	(1,217,037,000)							
	TOTAL RATE BASE ADJ.	(1,128,116,672)							
	TOTAL RATE BASE	5,817,886,853							

**Allocated Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
EXPENSES									
O & M Expenses									
Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	10,367,332							DISTOPLBR
581	LOAD DISPATCHING	2,294,615							PLT_360_2
582	STATION EXPENSES	86,108							PLT_360_2
583	OVERHEAD LINES	29,067,041							PLT_364_5
584	UNDERGROUND LINES	6,594,454							PLT_366_7
585	STREET LIGHTING & SIGNAL SYSTEMS	-	F_LIGHT	CUS		STTRLGT			
586	METER EXPENSE	2,391,010	F_METER	CUS		METERS			
587	CUSTOMER INSTALLATION EXPENSE	3,025,958							PLT_369
588	MISC. DISTRIBUTION EXPENSE	18,180,878							DPLT
589	RENTS	7,534,350							DPLT
577-578	ENERGY STORAGE O&M	-							LABOR
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000							LABOR
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(474,619)							LABOR
PROFORMA	RATE CASE EXPENSES	733,000							TOTPLT
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	F_DISTR	CUS		DEPOSIT			
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000							TOTPLT
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE	100,000							TOTPLT
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000							TOTPLT
PROFORMA	IIJA-RELATED INCREMENTAL EXPENDITURES	211,000							TOTPLT
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)							TOTPLT
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)							LABOR
Sub-total		82,723,129							
Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	-							DMAINTLBR
591	STRUCTURES	137,306							PLT_360_2
592	STATION EQUIPMENT	12,184,925							PLT_360_2
593	OVERHEAD LINES	85,378,325							PLT_364_5
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	F_SERVS	DEM		SRV_DEM			
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	25,336,746	F_SERVS	CUS		SERV			
594	UNDERGROUND LINES	340,244							PLT_366_7
595	LINE TRANSFORMERS - DEMAND	114,589	F_TRANF	DEM		SEC_DEM			
595	LINE TRANSFORMERS - CUSTOMER	67,694	F_TRANF	CUS		SEC_CUST			
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	F_LIGHT	CUS		STTRLGT			
597	METERS	-	F_METER	CUS		METERS			
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606							DPLT
Sub-total		128,050,541							
Total Distribution		210,773,669							
Customer Account									
901	SUPERVISION	4,016,323							CUSTACCTLBR
902	METER READING	1,205,576	F_METRD	CUS		MTREAD			
903CR	CUSTOMER RECORDS	25,189,595	F_BILLS	CUS		CUST			
903CE	COLLECTION EXPENSES	14,177,408	F_BILLS	CUS		GRSWRTOFF			
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000							TOTDPLT
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	F_CUSSV	CUS		GRSWRTOFF			
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	F_BILLS	CUS		CUST			
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	F_CUSSV	CUS		GRSWRTOFF			
904-MFC	MFC ADJUSTMENT (@ Present Rates)	(18,111,000)	F_CUSSV	CUS		GRSWRTOFF			
Sub-total		73,082,213							
Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	F_CUSSV	CUS		CUST			
908 Other - 911	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	F_CUSSV	CUS		CUST			
Sub-total		22,026,873							
Sales Expenses									
911-916	SALES EXPENSES	-	F_CUSSV	CUS		CUST			
Sub-total		-							

**Allocated Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
Administrative and General Expenses									
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572							LABOR
924	PROPERTY INSURANCE - DIST	2,058,405							TOTDPLT
925	INJURIES & DAMAGES - DIST	6,965,752							LABOR
926	EMPLOYEE BENEFITS - DIST	2,395,082							LABOR
927	FRANCHISE REQUIREMENTS - DIST	-							NETTOTPLT
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737							NETTOTPLT
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-							NETTOTPLT
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)							TOTDPLT
933	TRANSPORTATION EXPENSES - DIST	916,027							LABOR
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748							LABOR
928	PUC FEE INCREASE	1,024,530							NETTOTPLT
Sub-total		132,706,842							
TOTAL O & M EXPENSES		438,589,598							
Labor Expense									
Distribution Operation Expenses									
580	SUPERVISION AND ENGINEERING	2,531,568							DISTOPLBR
581	LOAD DISPATCHING	205,354							PLT_360_2
582	STATION EXPENSES	63,106							PLT_360_2
583	OVERHEAD LINES	11,129,059							PLT_364_5
584	UNDERGROUND LINES	1,412,410							PLT_366_7
585	STREET LIGHTING & SIGNAL SYSTEMS	-	F LIGHT	CUS		STTRLGT			
586	METER EXPENSE	1,774,160	F METER	CUS		METERS			
587	CUSTOMER INSTALLATION EXPENSE	1,484,627							PLT_369
588	MISC. DISTRIBUTION EXPENSE	2,505,643							DPLT
589	RENTS	-							DPLT
577-578	ENERGY STORAGE O&M	-							DPLT
Sub-total		21,105,928							
Distribution Maintenance Expenses									
590	SUPERVISION AND ENGINEERING	-							DMAINTLBR
591	STRUCTURES	-							PLT_360_2
592	STATION EQUIPMENT	1,261,242							PLT_360_2
593	OVERHEAD LINES	9,796,738							PLT_364_5
593.5	OVERHEAD LINES - SERVICES - DEMAND	-	F SERV	DEM		SRV_DEM			
593.5	OVERHEAD LINES - SERVICES - CUSTOMER	-	F SERV	CUS		SERV			
594	UNDERGROUND LINES	55,053							PLT_366_7
594.3 & 594.6	UNDERGROUND LINES - SERVICES - DEMAND	-	F SERV	DEM		SRV_DEM			
594.3 & 594.6	UNDERGROUND LINES - SERVICES - CUSTOMER	-	F SERV	CUS		SERV			
595	LINE TRANSFORMERS - DEMAND	-	F TRANF	DEM		SEC_DEM			
595	LINE TRANSFORMERS - CUSTOMER	-	F TRANF	CUS		SEC_CUST			
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	F LIGHT	CUS		STTRLGT			
597	METERS	-	F METER	CUS		METERS			
598	MISCELLANEOUS DISTRIB. PLANT	112,216							DPLT
Sub-total		11,964,895							
Total Distribution		33,070,822							
Customer Account									
901	SUPERVISION	3,084,792							CUSTACCTLBR
902	METER READING	1,205,576	F METRD	CUS		MTREAD			
903CR	CUSTOMER RECORDS	15,198,749	F_BILLS	CUS		CUST			
903CE	COLLECTION EXPENSES	-	F_BILLS	CUS		GRSWRTOFF			
904 D	PROPERTY DAMAGE DISTRIBUTION	-							TOTDPLT
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	F CUSSV	CUS		GRSWRTOFF			
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	F_BILLS	CUS		CUST			
Sub-total		19,636,197							
Customer Service & Information Expenses									
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	F CUSSV	CUS		CUST			
908 Other - 911	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	F CUSSV	CUS		CUST			
Sub-total		10,495,759							
Sales Expenses									
911-916	SALES EXPENSES	-	F CUSSV	CUS		CUST			

**Allocated Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
	Sub-total	-							
	TOTAL O & M LABOR EXP.	63,202,778							
Depreciation Expense									
	Intangible Plant								
301-303	INTANGIBLE PLANT - DISTRIBUTION	-							LABOR
301-303	INTANGIBLE PLANT - PRO FORMA	-							LABOR
	Sub-total	-							
	Distribution Plant								
360	LAND AND LAND RIGHTS	756,214							PLT_360
361	STRUCTURES & IMPROVEMENTS	814,600							PLT_360_1
362	STATION EQUIPMENT	19,951,434							PLT_362
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC	62,600,089							LABOR
364	POLES TOWERS & FIXTURES	29,129,501							PLT_364
365	OVERHEAD CONDUCTORS	32,911,553							PLT_365
366	UNDERGROUND CONDUIT	5,087,997							PLT_366
367	UNDERGROUND CONDUCTORS	15,972,043							PLT_367
368	LINE TRANSFORMERS - DEMAND	12,744,264	F_TRANF	DEM	SEC_DEM				
368	LINE TRANSFORMERS - CUSTOMER	7,528,737	F_TRANF	CUS		SEC_CUST			
369	SERVICES	9,513,768	F_SERVS	CUS		SERV			
370	METERS	25,525,236	F_METER	CUS		METERS			
371	INSTALLATIONS ON CUST PREMISES	359,308	F_LIGHT	CUS		AREALGT			
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	F_LIGHT	CUS		STTRLGT			
387	ENERGY STORAGE EQUIPMENT	42,520							TOTDPLT
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000							LABOR
	Sub-total	230,309,657							
	General Plant Plant								
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477							LABOR
389-399	GENERAL PLANT - PRO FORMA	-							LABOR
	Sub-total	59,286,477							
	TOTAL DEPRECIATION EXPENSES	289,596,134							
Amortization									
	Other								
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-							TOTDPLT
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-							TOTDPLT
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	-							TOTDPLT
	Sub-total	-							
	TOTAL AMORTIZATION EXPENSES	-							
Taxes Other Than Income Taxes									
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)							DPLT
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)							TOTPLT
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000							DPLT
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-							TOTPLT
TAX	DEFERRED TAXES - LABOR	23,210,000							LABOR
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-							TOTPLT
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000							TOTPLT
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000							TOTPLT
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)							DPLT
TAX	OTHER TAXES - DISTRIBUTION	-							DPLT
TAX	OTHER TAXES - ELECTRIC PLANT	-							TOTPLT
TAX	OTHER TAXES - DISTRIBUTION PLANT	-							DPLT
TAX	OTHER TAXES - LABOR	7,384,000							LABOR
TAX	GROSS RECEIPTS TAX	55,873,000							TOTPLT
TAX	GROSS RECEIPTS TAX - INCREASE	21,020,016							TOTPLT
	Sub-total	143,584,016							
	TOTAL TAXES OTHER THAN INCOME TAX	143,584,016							

**Allocated Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	FUL	REV	Internal
Adjustments to Taxable Income									
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)							TOTPLT
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000							DEPR
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000							DEPR_DPLT
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)							DEPR_GIPLT
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	-							DPLT
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000							DPLT
TAX	TAX ADJUSTMENT - GRT RELATED	-							
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000							LABOR
TAX	TAX ADJUSTMENT - M&S RELATED	-							LABOR
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RE	-							DEPR_GIPLT
Sub-total		(268,825,000)							
PA Special Deductions									
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELAT	(33,338,000)							DEPR_DPLT
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)							DPLT
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELAT	-							DPLT
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATE	-							DEPR_GIPLT
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	-							DPLT
TAX	FEDEARL TAX CREDIT - DIST	(900,000)							DPLT
TOTAL		(35,138,000)							
Net Adds/Deducts to Taxable Income		(303,963,000)							
Fuel and Purchased Power									
555	PURCHASED POWER	-	F_PRPWR	FUL			FUL_ENRGYSRC		
557	OTHER PURCHASED POWER EXPENSES	323,299	F_PRPWR	FUL			FUL_ENRGYSRC		
TOTAL		323,299							
Income Taxes									
TOTAL		-							
Operating Revenues									
REV	DISTRIBUTION REVENUES	1,004,890,414	F_REVNU	REV				REV_DIST	
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	F_REVNU	REV				REV_STAS	
REV	LATE PAYMENT CHARGES	15,305,520	F_REVNU	REV				LT_FEES	
REV	ANNUALIZATION	4,932,874	F_REVNU	REV				REV_ANNL	
REV	MISCELLANEOUS SERVICE REVS	969,910	F_REVNU	REV				REV_TOTDPLT	
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	F_REVNU	REV				REV_TOTDPLT	
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	F_REVNU	REV				REV_TOTDPLT	
REV	RESALE & BL REVENUES	318,877	F_REVNU	REV				REV_DIST	
REV	BL REVENUES	348,811	F_REVNU	REV				REV_DIST	
Sub-total		1,065,901,261							
TOTAL		1,065,901,261							

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	6	7	8	9	10	11	12	13
RATE BASE												
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-	-	-	-	-
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	2,284,307,650	29,958,083	128,761,513	546,715,513	333,983,805	-	3,777,506	5,426,981
F_TRANS	DEM	Transformer Demand	F_TRANS_DEM	SEC_DEM	430,285,327	6,609,427	28,407,687	120,617,744	-	-	833,403	1,197,226
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	267,201,498	4,104,367	17,640,798	74,902,024	-	-	517,532	743,461
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-	-	-	-	-
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	1,317,682,519	10,134,092	129,194,985	34,913,235	1,083,726	-	1,294,514	1,581,182
F_TRANS	CUS	Transformer Customer	F_TRANS_CUS	SEC_CUST	373,483,224	2,874,766	36,649,099	9,903,934	-	-	367,218	442,865
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	157,850,604	1,215,004	15,489,538	4,185,843	-	-	155,203	187,174
F_METER	CUS	Meters	F_METER_CUS	SERV	350,146,464	2,547,112	33,462,924	27,397,983	-	-	335,283	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	METERS	286,403,151	836,468	15,249,401	23,341,843	6,319,847	3,094,035	333,397	-
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STRTLGT	83,953,376	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Advances	F_DISTR_CUS	ADVANCES	134,639,825	-	-	-	-	-	-	4,941,859
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSITS	-	-	-	-	-	-	-	134,838,825
F_MTRD	CUS	Meter Reading	F_MTRD_CUS	MTRD	(6,540,583)	(12,424)	(1,531,357)	(2,856,956)	(109,209)	-	(14,506)	(47,177)
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	MTRD	17,373,415	135,315	1,725,072	466,176	14,470	1,944	17,285	-
F_CUSSV	CUS	Collection Expense	F_CUSSV_CUS	CUST	223,915,065	1,721,915	21,951,902	5,932,211	184,139	24,734	219,955	285,265
F_CUSSV	CUS	Uncollectible and WFC	F_CUSSV_CUS	GRSWRTOFF	205,759	645	7,827	8,179	1,363	56	43	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	GRSWRTOFF	(268,681)	(824)	(9,986)	(11,215)	(1,741)	(71)	(65)	-
F_PRPR	FUL	Purchased Power	F_PRPR_FUL	CUST	129,136,538	993,059	12,660,068	3,421,216	106,196	14,265	126,852	152,983
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	FUL_ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	L.T. FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-
F_REVNU	REV		F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-
RATE BASE												
DEM					-	-	-	-	-	-	-	-
CUS					2,981,794,476	40,671,877	174,809,998	742,235,282	333,983,805	-	5,128,440	7,367,268
FUL					2,836,092,377	20,445,126	264,849,459	106,703,151	7,598,792	3,134,962	2,835,200	142,342,976
REV					-	-	-	-	-	-	-	-
TOTAL					5,817,886,853	61,117,004	439,659,457	848,938,432	341,582,597	3,134,962	7,963,640	148,710,244

Allocated Cost of Service Study
Functionalization and Classification of Costs

Allocated Cost of Service Study Functionalization and Classification of Costs														
Line Ref.	Function	Class	Functional Description	Fund/Class	Allocator	6	7	8	9	10	11	12	13	
	Plant-In Service					Total	Residential RS	Residential- Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Lighting/Area SL/AL
	F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	3,640,066,674	1,969,075,625	47,738,500	205,182,735	871,196,539	532,206,473	-	6,019,492	8,647,310
	F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	672,606,556	426,149,533	10,331,619	44,405,875	188,545,322	-	-	1,302,745	1,871,460
	F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	493,407,609	312,612,805	7,579,021	32,575,057	136,312,206	-	-	955,662	1,372,857
	F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM	-	-	-	-	-	-	-	-	-
	F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	2,158,172,347	1,866,336,579	16,598,168	211,602,597	57,182,802	1,774,986	-	2,120,226	2,556,989
	F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	623,400,980	539,546,137	4,798,426	61,172,977	16,531,187	-	-	612,944	739,209
	F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	291,482,980	252,275,095	2,243,596	28,602,593	7,729,472	-	-	286,594	345,631
	F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV	906,639,030	741,597,599	6,596,271	86,646,008	70,941,972	-	-	868,180	-
	F_METER	CUS	Meters	F_METER_CUS	METERS	389,342,515	251,202,652	2,502,853	45,628,777	69,842,729	18,910,048	9,257,875	997,580	-
	F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT	15,344,578	-	-	-	-	-	-	-	15,344,578
	F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STRLTGT	254,506,218	-	-	-	-	-	-	-	254,506,218
	F_DISTR	CUS	Customer Advances	F_DISTR_O	ADVANCES	-	-	-	-	-	-	-	-	-
	F_DISTR	CUS	Customer Deposits	F_DISTR_O	DEPOSIT	-	-	-	-	-	-	-	-	-
	F_METRO	CUS	Meter Reading	F_METRO_CUS	MTRD	35,511,672	30,742,684	273,408	3,485,562	941,927	29,238	3,927	34,925	-
	F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST	452,029,727	390,861,474	3,476,106	44,315,320	11,975,629	371,730	49,932	444,033	535,503
	F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-
	F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	-
	F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST	260,596,127	225,332,495	2,003,983	25,547,879	6,903,976	214,303	28,786	255,966	308,719
	F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-	-
	F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-	-
	F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-	-
	F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	-
	F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNU	-	-	-	-	-	-	-	-	-
	F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-	-
Plant-In Service														
						-	2,707,837,963	65,649,140	282,163,667	1,198,054,067	532,206,473	-	8,277,899	11,891,628
						-	4,297,884,715	38,491,812	507,001,714	242,049,695	21,300,305	9,340,520	5,620,467	274,336,847
						-	-	-	-	-	-	-	-	-
						-	-	-	-	-	-	-	-	-
						-	7,005,722,678	104,140,952	789,165,381	1,440,103,762	553,506,778	9,340,520	13,895,366	286,228,475

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Allocated	6	7	8	9	10	11	12	13
Accumulated Reserve for Depreciation				Line Ref.	Residential Thermal Storage	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting Area SLAL
F_DSTPR_DEM	DEM	Dist. Primary Demand	PRI_DEM	-	512,774,559	12,431,766	226,871,643	138,593,935	-	1,567,559	2,251,879
F_DSTSC_DEM	DEM	Dist. Secondary Demand	SEC_DEM	-	106,409,479	2,570,804	47,079,741	-	-	325,295	467,303
F_TRANF_DEM	DEM	Transformer Demand	SEC_DEM	-	107,696,056	2,610,996	47,648,973	-	-	329,228	472,953
F_SERVS_DEM	DEM	Services Demand	SRV_DEM	-	-	-	-	-	-	-	-
F_DSTPR_CUS	CUS	Dist. Primary Customer	PRI_CUST	-	519,758,030	4,622,441	15,924,898	494,318	-	590,464	712,069
F_DSTSC_CUS	CUS	Dist. Secondary Customer	SEC_CUST	-	186,700,782	1,393,610	17,766,513	-	-	176,018	214,689
F_TRANF_CUS	CUS	Transformer Customer	SEC_CUST	-	100,416,767	772,925	2,662,827	-	-	98,732	119,071
F_SERVS_CUS	CUS	Services Customer	SERV	-	454,667,644	3,307,442	35,576,473	-	-	435,381	-
F_METER_CUS	CUS	Meters	METERS	-	139,456,537	1,388,473	38,773,576	10,498,017	5,139,560	553,812	-
F_LIGHT_CUS	CUS	Area Lighting	AREALGT	-	-	-	-	-	-	-	8,654,038
F_LIGHT_CUS	CUS	Street Lighting	STRLGHT	-	-	-	-	-	-	-	91,170,025
F_DISTR_CUS	CUS	Customer Advances	ADVANCES	-	-	-	-	-	-	-	-
F_DISTR_CUS	CUS	Customer Deposits	DEPOSITS	-	-	-	-	-	-	-	-
F_METERD_CUS	CUS	Meter Reading	MTRD	-	12,825,416	114,082	392,959	12,188	1,638	14,570	-
F_BILLS_CUS	CUS	Billing, Records, and Collecting	CUST	-	163,061,920	1,450,183	4,996,064	155,081	20,631	185,244	223,404
F_CUSSV_CUS	CUS	Collection Expense	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV_CUS	CUS	Uncollectible and WFC	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV_CUS	CUS	Customer Service	CUST	-	94,005,554	836,034	2,880,242	89,404	12,009	106,794	128,793
F_PRPWR_FUL	FUL	Purchased Power	FUL_ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU_REV	REV	Distribution Revenue	REV_DIST	-	-	-	-	-	-	-	-
F_REVNU_REV	REV	State Tax Surcharge	REV_STAS	-	-	-	-	-	-	-	-
F_REVNU_REV	REV	Late Payment Fees	L_T_FEES	-	-	-	-	-	-	-	-
F_REVNU_REV	REV	Annualization	REV_ANNL	-	-	-	-	-	-	-	-
F_REVNU_REV	REV	Other Revenue	REV_TOTDPLT	-	-	-	-	-	-	-	-
Accumulated Reserve for Depreciation				-	726,880,094	17,622,566	321,600,356	138,593,935	-	2,222,083	3,192,136
DEM			DEM	-	1,544,614,275	13,886,171	185,932,605	106,008,204	11,249,017	2,163,015	101,222,119
CUS			CUS	-	-	-	-	-	-	-	-
FUL			FUL	-	-	-	-	-	-	-	-
REV			REV	-	-	-	-	-	-	-	-
TOTAL			TOTAL	-	2,271,494,370	31,508,737	261,675,377	149,842,953	5,174,038	4,385,088	104,414,255

Rate Base Adjustments

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	6	7	8	9	10	11	12	13
O & M EXPENSES												
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	93,330,443	1,224,004	5,260,836	22,337,272	13,645,647	-	154,338	221,715
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	27,135,940	416,823	1,791,531	7,606,757	-	-	52,559	75,503
F_TRANS	DEM	Transformer Demand	F_TRANS_DEM	SEC_DEM	2,328,167	35,762	153,707	652,633	-	-	4,509	6,478
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	78,077,532	600,482	7,655,278	2,068,737	64,215	-	76,705	92,506
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	25,861,892	199,064	2,537,771	665,799	-	-	25,428	30,666
F_TRANS	CUS	Transformer Customer	F_TRANS_CUS	SEC_CUST	1,375,376	10,587	134,963	36,472	-	-	1,352	1,631
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV	36,719,896	267,116	3,509,260	2,873,229	-	-	35,162	-
F_METER	CUS	Meters	F_METER_CUS	METERS	5,927,697	59,061	1,076,715	1,648,098	446,225	218,461	23,540	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT	-	-	-	-	-	-	-	65,113
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STRLGT	-	-	-	-	-	-	-	5,176,000
F_DISTR	CUS	Customer Advances	F_DISTR_O	ADVANCES	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-	-	-	-	-	-
F_METERD	CUS	Meter Reading	F_METERD_CUS	MTRD	300,000	569	70,143	130,957	5,002	-	664	2,161
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST	4,722,562	36,359	463,531	125,263	3,888	522	4,645	-
F_CUSV	CUS	Collection Expense	F_CUSV_CUS	GRSWRTOFF	73,545,951	565,588	7,210,173	1,948,454	60,481	8,124	72,245	87,127
F_CUSV	CUS	Uncollectible and WFC	F_CUSV_CUS	GRSWRTOFF	14,117,408	43,785	531,941	586,216	92,533	3,781	2,922	-
F_CUSV	CUS	Customer Service	F_CUSV_CUS	CUST	20,684,716	63,881	775,513	869,877	135,004	5,516	4,263	-
F_PRPR	FUL	Purchased Power	F_PRPR_FUL	FUL_ENRGYSRC	45,686,817	351,347	4,479,162	1,210,434	37,573	5,047	44,881	54,126
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	L_T_FEE	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-
O & M EXPENSES					438,589,598	3,874,407	35,650,123	42,790,100	14,490,569	241,450	503,213	5,813,025
DEM					122,784,550	1,676,589	7,206,074	30,596,662	13,645,647	-	211,406	303,696
CUS					315,795,047	2,197,818	28,444,049	12,193,439	844,921	241,450	291,807	5,509,329
FUL					-	-	-	-	-	-	-	-
REV					-	-	-	-	-	-	-	-
TOTAL					438,589,598	3,874,407	35,650,123	42,790,100	14,490,569	241,450	503,213	5,813,025

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	6	7	8	9	10	11	12	13
Depreciation Expense												
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-	-	-	-	-	-
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-	-	-	-	-	-
F_TRANS	DEM	Transformer Demand	F_TRANS_DEM	SEC_DEM	-	-	-	-	-	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-	-	-	-	-	-
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-	-	-	-	-	-
F_TRANS	CUS	Transformer Customer	F_TRANS_CUS	SEC_CUST	-	-	-	-	-	-	-	-
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV	-	-	-	-	-	-	-	-
F_METER	CUS	Meters	F_METER_CUS	METERS	-	-	-	-	-	-	-	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT	-	-	-	-	-	-	-	-
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STRLGT	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Advances	F_DISTR_O	ADVANCES	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSITS	-	-	-	-	-	-	-	-
F_METER	CUS	Meter Reading	F_METER_CUS	MTRD	-	-	-	-	-	-	-	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST	-	-	-	-	-	-	-	-
F_CUSV	CUS	Collection Expense	F_CUSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSV	CUS	Uncollectible and WFC	F_CUSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSV	CUS	Customer Service	F_CUSV_CUS	CUST	-	-	-	-	-	-	-	-
F_PRPR	FUL	Purchased Power	F_PRPR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	L.T. FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-
Depreciation Expense					-	-	-	-	-	-	-	-
DEM					101,885,952	1,403,370	6,031,761	25,610,581	10,523,883	-	-	176,955
CUS					187,710,427	1,336,840	18,115,093	9,947,198	1,517,401	704,194	222,211	7,826,450
FUL					-	-	-	-	-	-	-	-
REV					-	-	-	-	-	-	-	-
TOTAL					289,596,134	2,740,210	24,146,853	35,557,779	12,041,284	704,194	399,166	8,080,655

Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional Description	Func/Class	Allocator	6	7	8	9	10	11	12	13
Line Ref.					Residential RS	Residential- Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SJ/L
Taxes Other Than Income Taxes												
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	25,032,956	606,902	2,608,488	11,075,565	6,765,967	-	76,526	109,934
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	5,798,491	140,579	604,218	2,565,481	-	-	17,726	25,464
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	3,616,099	87,669	376,807	1,599,904	-	-	11,054	15,880
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SRV_DEM	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	24,967,409	222,046	2,830,769	764,978	23,745	-	28,364	34,207
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	7,376,870	65,606	836,379	226,020	-	-	6,380	10,107
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	2,918,152	25,952	330,656	89,409	-	-	3,315	3,998
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SERV	9,169,245	81,546	1,071,321	877,151	-	-	10,734	-
F_METER	CUS	Meters	F_METER_CUS	METERS	3,450,296	34,377	626,716	959,298	259,732	127,158	13,702	-
F_LIGHT	CUS	Area Lighting	F_LIGHT_CUS	AREALGT	-	-	-	-	-	-	-	-
F_LIGHT	CUS	Street Lighting	F_LIGHT_CUS	STRLGT	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Advances	F_DISTR_CUS	ADVANCES	-	-	-	-	-	-	-	177,496
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSITS	-	-	-	-	-	-	-	3,262,339
F_METERD	CUS	Meter Reading	F_METERD_CUS	MTRD	-	-	-	-	-	-	-	-
F_BILLS	CUS	Billing, Records, and Collecting	F_BILLS_CUS	CUST	885,975	7,879	100,451	27,145	843	113	1,006	-
F_BILLS	CUS	Collection Expense	F_BILLS_CUS	GRSWRTOFF	11,264,259	100,178	1,277,126	345,126	10,713	1,439	12,797	15,433
F_CUSSV	CUS	Uncollectible and MFC	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	F_CUSSV_CUS	CUST	-	-	-	-	-	-	-	-
F_PRPWR	FUL	Purchased Power	F_PRPWR_FUL	FUL_ENRGYSRC	6,493,970	57,753	736,266	198,966	6,176	830	7,377	8,897
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-
F_REVNU	REV	State Tax Surcharge	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-
Taxes Other Than Income Taxes												
DEM			DEM		34,447,546	835,150	3,589,523	15,240,950	6,765,967	-	105,307	151,278
CUS			CUS		66,526,077	595,338	7,809,884	3,488,094	301,208	129,540	85,676	3,512,476
FUL			FUL		-	-	-	-	-	-	-	-
REV			REV		-	-	-	-	-	-	-	-
TOTAL			TOTAL		100,973,623	1,430,489	11,399,407	18,729,044	7,067,176	129,540	190,983	3,663,755

Allocated Cost of Service Study
Functionalization and Classification of Costs

Allocated Cost of Service Study Functionalization and Classification of Costs												
Function	Class	Functional Description	Func/Class	Allocator	6	7	8	9	10	11	12	13
Total					Residential RS	Residential- Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/ Area SL/AL
Adjustments to Taxable Income												
	F_DSTPR	DEM	F_DSTPR DEM	PRI DEM	(44,710,022)	(1,083,955)	(4,658,899)	(19,781,473)	(12,084,332)	-	(136,679)	(196,347)
	F_DSTSC	DEM	F_DSTSC DEM	SEC DEM	(10,708,169)	(259,610)	(1,115,819)	(4,737,715)	-	-	(32,735)	(47,026)
	F_TRANSF	DEM	F_TRANSF DEM	TRANSF DEM	(5,895,859)	(142,940)	(614,364)	(2,608,560)	-	-	(18,024)	(25,892)
	F_SERVS	DEM	F_SERVS DEM	SERV DEM	-	-	-	-	-	-	-	-
	F_DSTPR	CUS	F_DSTPR CUS	PRI CUST	(45,750,356)	(408,878)	(5,187,111)	(1,401,746)	(43,511)	-	(51,974)	(62,681)
	F_DSTSC	CUS	F_DSTSC CUS	SEC CUST	(13,676,529)	(121,632)	(1,550,625)	(419,036)	-	-	(15,537)	(18,738)
	F_TRANSF	CUS	F_TRANSF CUS	TRANSF CUST	(4,757,893)	(42,314)	(459,443)	(145,777)	-	-	(5,405)	(6,519)
	F_SERVS	CUS	F_SERVS CUS	SERV	(15,244,780)	(144,472)	(1,888,016)	(1,554,013)	-	-	(19,018)	-
	F_METER	CUS	F_METER CUS	METERS	(5,712,447)	(56,916)	(1,037,616)	(1,588,251)	(430,022)	(210,528)	(22,685)	-
	F_LIGHT	CUS	F_LIGHT_CUS	AREALGT	-	-	-	-	-	-	-	(291,437)
	F_LIGHT	CUS	F_LIGHT_CUS	STRLGT	-	-	-	-	-	-	-	(5,735,255)
	F_DISTR	CUS	F_DISTR_0	ADVANCES	-	-	-	-	-	-	-	-
	F_METERD	CUS	F_METERD_CUS	DEPOSIT	-	-	-	-	-	-	-	-
	F_BILLS	CUS	F_BILLS_CUS	MTRD	(2,088,204)	(18,571)	(236,758)	(63,981)	(1,986)	(267)	(2,372)	-
	F_BILLS	CUS	F_BILLS_CUS	CUST	(26,549,359)	(236,115)	(3,010,129)	(813,447)	(25,250)	(3,392)	(30,161)	(36,374)
	F_CUSSV	CUS	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
	F_CUSSV	CUS	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
	F_CUSSV	CUS	F_CUSSV_CUS	CUST	(15,305,763)	(136,121)	(1,735,346)	(488,954)	(14,557)	(1,955)	(17,388)	(20,970)
	F_PRVWR	FUL	F_PRVWR_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-
	F_REVNU	REV	F_REVNU_REV	REV_DIST	-	-	-	-	-	-	-	-
	F_REVNU	REV	F_REVNU_REV	REV_STAS	-	-	-	-	-	-	-	-
	F_REVNU	REV	F_REVNU_REV	L_T_FEE	-	-	-	-	-	-	-	-
	F_REVNU	REV	F_REVNU_REV	REV_ANNL	-	-	-	-	-	-	-	-
	F_REVNU	REV	F_REVNU_REV	REV_TOTDPLT	-	-	-	-	-	-	-	-
-												
Adjustments to Taxable Income												
	DEM		DEM		(61,314,050)	(1,486,505)	(6,389,081)	(27,127,748)	(12,084,332)	-	(187,438)	(269,264)
	CUS		CUS		(130,085,331)	(1,163,020)	(15,195,044)	(6,455,208)	(515,325)	(216,141)	(164,541)	(6,171,972)
	FUL		FUL		-	-	-	-	-	-	-	-
	REV		REV		-	-	-	-	-	-	-	-
	TOTAL		TOTAL		(191,399,380)	(2,649,525)	(21,584,125)	(33,582,956)	(12,599,657)	(216,141)	(351,979)	(6,441,237)

Allocated Cost of Service Study
Functionalization and Classification of Costs

Allocated Cost of Service Study Functionalization and Classification of Costs													
Line Ref.	Function	Class	Functional Description	Func/Class	Allocator	6	7	8	9	10	11	12	13
	Total					Residential RS	Residential- Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
						(5,198,565)	(126,035)	(541,704)	(2,300,050)	(1,405,081)	-	(15,892)	(22,830)
						(1,317,772)	(31,948)	(137,315)	(583,034)	-	-	(4,028)	(5,787)
						(1,253,494)	(30,390)	(130,617)	(554,595)	-	-	(3,832)	(5,505)
						(5,525,023)	(49,137)	(626,419)	(169,282)	(6,255)	-	(6,277)	(7,570)
						(1,625,968)	(14,460)	(184,350)	(49,816)	-	-	(1,847)	(2,228)
						(1,011,556)	(6,986)	(114,689)	(30,993)	-	-	(1,149)	(1,386)
						(1,545,841)	(13,748)	(180,614)	(147,879)	-	-	(1,810)	-
						(2,599,414)	(25,899)	(472,161)	(722,724)	(195,679)	(95,799)	(10,323)	-
						-	-	-	-	-	-	-	(56,168)
						-	-	-	-	-	-	-	(990,897)
						-	-	-	-	-	-	-	-
						(204,400)	(1,818)	(23,175)	(6,263)	(194)	(26)	(232)	-
						(2,598,735)	(23,112)	(284,641)	(79,623)	(2,472)	(332)	(2,952)	(3,560)
						-	-	-	-	-	-	-	-
						-	-	-	-	-	-	-	-
						(1,498,176)	(13,324)	(169,861)	(45,903)	(1,425)	(191)	(1,702)	(2,053)
						-	-	-	-	-	-	-	-
						-	-	-	-	-	-	-	-
						-	-	-	-	-	-	-	-
						-	-	-	-	-	-	-	-
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Allocated Cost of Service Study
Functionalization and Classification of Costs

Function	Class	Functional/Description	Allocator	Line Ref.	6	7	8	9	10	11	12	13
Fuel and Purchased Power				Total	Residential RS	Residential- Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
F_DSTPR	DEM	Dist. Primary Demand	PRI_DEM	-	-	-	-	-	-	-	-	-
F_DSTSC	DEM	Dist. Secondary Demand	SEC_DEM	-	-	-	-	-	-	-	-	-
F_TRANF	DEM	Transformer Demand	SEC_DEM	-	-	-	-	-	-	-	-	-
F_SERVS	DEM	Services Demand	SRV_DEM	-	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	PRI_CUST	-	-	-	-	-	-	-	-	-
F_DSTSC	CUS	Dist. Secondary Customer	SEC_CUST	-	-	-	-	-	-	-	-	-
F_TRANF	CUS	Transformer Customer	SEC_CUST	-	-	-	-	-	-	-	-	-
F_SERVS	CUS	Services Customer	SEC_CUST	-	-	-	-	-	-	-	-	-
F_METER	CUS	Meters	SERV	-	-	-	-	-	-	-	-	-
F_LIGHT	CUS	Area Lighting	METERS	-	-	-	-	-	-	-	-	-
F_LIGHT	CUS	Street Lighting	AREALGT	-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Advances	STTRLGT	-	-	-	-	-	-	-	-	-
F_DISTR	CUS	Customer Deposits	ADVANCES	-	-	-	-	-	-	-	-	-
F_METERD	CUS	Meter Reading	DEPOSIT	-	-	-	-	-	-	-	-	-
F_BILLS	CUS	Billing, Records, and Collecting	MTRD	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Collection Expense	CUST	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible and WFC	GRSWRTOFF	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Service	GRSWRTOFF	-	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Purchased Power	CUST	-	-	-	-	-	-	-	-	-
F_PRVWR	FUL	Distribution Revenue	FUL_ENRGYSRC	323,299	109,363	1,777	14,232	63,371	45,253	88,467	271	565
F_REVNU	REV	State Tax Surcharge	REV_DIST	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Late Payment Fees	REV_STAS	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Annualization	LT_FEES	-	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenue	REV_ANNL	-	-	-	-	-	-	-	-	-
F_REVNU	REV		REV_TOTDPLT	-	-	-	-	-	-	-	-	-
Fuel and Purchased Power												
DEM			DEM	-	-	-	-	-	-	-	-	-
CUS			CUS	-	-	-	-	-	-	-	-	-
FUL			FUL	323,299	109,363	1,777	14,232	63,371	45,253	88,467	271	565
REV			REV	-	-	-	-	-	-	-	-	-
TOTAL				323,299	109,363	1,777	14,232	63,371	45,253	88,467	271	565

Allocated Cost of Service Study
Functionalization and Classification of Costs

Allocated Cost of Service Study													
Functionalization and Classification of Costs													
Function	Class	Functional Description	Func/Class	Allocator	6	7	8	9	10	11	12	13	
					Line Ref.	Residential RS	Residential- Thermal Storage RTS	Small General Service - Sec. Voltage GS-1	Large General Service - Sec. Voltage GS-3	Large General Service - 12 KV LP-4	Large General Service - 69 KV or Higher LP-5	Separate Meter General Space Heating Service GH-2	Street Lighting/Area Lighting SL/AL
Operating Revenues													
F_REVNU	REV	DISTRIBUTION REVENUES		REV_DIST	1,004,890,414	722,241,788	7,972,439	78,763,076	129,185,676	38,982,979	1,980,048	1,306,593	24,457,815
F_REVNU	REV	STATE TAX ADJ SURCHARGE		REV_STAS	(4,719,373)	(3,454,615)	(41,970)	(327,497)	(567,527)	(191,037)	(39,699)	(5,418)	(91,612)
F_REVNU	REV	LATE PAYMENT CHARGES		LT_FEES	15,305,520	11,428,698	83,895	1,363,531	1,785,597	542,576	81,961	19,282	-
F_REVNU	REV	ANNUALIZATION		REV_ANNL	4,932,874	3,865,736	(91,936)	20,269	891,225	221,023	8,188	(5,140)	23,509
F_REVNU	REV	MISCELLANEOUS SERVICE REVS		REV_TOTDPLT	969,910	656,128	10,047	73,805	143,326	55,635	896	1,341	28,732
F_REVNU	REV	RENT-ELECTRIC PROPERTY - DIST		REV_TOTDPLT	40,829,268	27,620,307	422,952	3,106,898	6,033,446	2,942,024	37,718	56,433	1,209,490
F_REVNU	REV	OTHER ELECTRIC REVENUE - DIST		REV_TOTDPLT	3,024,960	2,046,334	31,336	230,184	447,006	173,516	2,794	4,181	89,609
F_REVNU	REV	RESALE & BL REVENUES		REV_DIST	318,877	229,185	2,530	24,994	40,994	12,370	628	7,761	8,490
REV	BL REVENUES			REV_DIST	348,811	250,700	2,767	27,340	44,842	13,532	687	454	8,490
Total					1,065,901,261	764,884,262	8,392,060	83,282,600	138,004,585	42,152,618	2,073,222	1,376,120	25,733,794
END													

END

PPL Electric Exhibit BR-1
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CUSTOMER ALLOCATORS

CC BILLDET	14 Customer Charge Billing Determinants	CUS	100.00%	86.47%	0.77%	9.80%	2.65%	0.08%	0.12%
			18,045,181	15,603,324	138,767	1,769,083	478,071	14,840	21,377
			18,045,181	15,603,324	138,767	1,769,083	478,071	14,840	21,377
	FPFTY								

REVENUE ALLOCATORS

LT FEES	REV	100.00%	74.67%	0.55%	8.91%	11.67%	3.54%	0.54%	0.00%
16 LATE PAYMENTS	15,294,546	100.00%	11,420,504	83,834	1,362,554	1,784,316	542,187	81,903	0
FPFYT	15,294,546	100.00%	11,420,504	83,834	1,362,554	1,784,316	542,187	81,903	-

REV. TOTDPLT	17	Distribution Plant in Service - Revenue	REV	100.00%	67.65%	1.04%	7.61%	14.78%	5.74%	0.08%	0.14%	2.96%
				9,139,884,425	6,182,976,650	94,680,435	695,498,373	1,350,624,299	524,276,464	8,443,374	12,632,896	270,751,933
		FPFTY		9,139,884,425	6,182,976,650	94,680,435	695,498,373	1,350,624,299	524,276,464	8,443,374	12,632,896	270,751,933

FUEL ALLOCATORS

OTHER ALLOCATORS

[illegible][illegible]

Allocated Cost of Service Study
Internal Allocation Factors

7 15 23 31 39 47 55 63

Internal Allocators													
TRUE	Allocator Name	Description	Total	RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL		BP
TRUE	DPLT	Distribution Plant less Internals	9,026,391,329 100.00%	6,106,200,498 67.65%	93,504,756 1.04%	686,862,130 7.61%	1,333,953,131 14.78%	517,766,343 5.74%	8,338,529 0.09%	12,476,029 0.14%	267,389,913 2.96%		
TRUE	PLT_360	Acct 360 Distribution Plant	113,493,096 100.00%	76,776,153 67.65%	1,175,680 1.04%	8,636,243 7.61%	16,771,168 14.78%	6,510,122 5.74%	104,844 0.09%	156,867 0.14%	3,362,020 2.96%		
TRUE	PLT_362	Acct 362 Distribution Plant	1,557,905,071 100.00%	956,256,721 61.38%	18,386,535 1.18%	103,274,265 6.63%	297,495,640 19.10%	170,103,364 10.92%	410,411 0.03%	2,351,610 0.15%	9,626,526 0.62%		
TRUE	PLT_364	Acct 364 Distribution Plant	1,882,353,189 100.00%	1,430,023,385 75.97%	18,166,417 0.97%	158,877,084 8.44%	189,979,270 10.09%	79,347,378 4.22%	- 0.00%	2,306,392 0.12%	3,663,263 0.19%		
TRUE	PLT_365	Acct 365 Distribution Plant	1,947,235,550 100.00%	1,335,380,337 68.58%	22,473,713 1.15%	145,068,723 7.45%	325,207,640 16.70%	112,346,431 5.77%	- 0.00%	2,843,218 0.15%	3,915,489 0.20%		
TRUE	PLT_366	Acct 366 Distribution Plant	377,893,800 100.00%	244,702,097 64.75%	4,326,747 1.14%	26,458,493 7.00%	65,187,246 17.25%	35,913,571 9.50%	- 0.00%	547,104 0.14%	758,543 0.20%		
TRUE	PLT_367	Acct 367 Distribution Plant	994,823,277 100.00%	644,189,827 64.75%	11,390,365 1.14%	69,653,233 7.00%	171,608,503 17.25%	94,544,171 9.50%	- 0.00%	1,440,276 0.14%	1,996,901 0.20%		
TRUE	PLT_360_2	Acct 360 thru 362 Distribution Plant	1,735,126,103 100.00%	1,067,506,177 61.52%	20,397,990 1.18%	115,502,715 6.66%	329,519,154 18.99%	185,931,013 10.72%	515,255 0.03%	2,613,862 0.15%	13,139,938 0.76%		
TRUE	PLT_360_1	Acct 360 & 361 Distribution Plant	177,221,031 100.00%	111,249,456 62.77%	2,011,454 1.13%	12,228,450 6.90%	32,023,514 18.07%	15,827,649 8.93%	104,844 0.06%	262,252 0.15%	3,513,412 1.98%		
TRUE	PLT_364_5	Acct 364 & 365 Distribution Plant	3,829,588,738 100.00%	2,765,403,721 72.21%	40,640,130 1.06%	303,945,807 7.94%	515,186,910 13.45%	191,693,809 5.01%	- 0.00%	5,149,610 0.13%	7,588,752 0.20%		
TRUE	PLT_366_7	Acct 366 & 367 Distribution Plant	1,372,717,077 100.00%	888,891,924 64.75%	15,717,112 1.14%	96,111,727 7.00%	236,795,748 17.25%	130,457,742 9.50%	- 0.00%	1,987,379 0.14%	2,755,444 0.20%		
TRUE	PLT_369	Acct 369 Distribution Plant	846,971,069 100.00%	692,782,045 81.80%	6,161,221 0.73%	80,943,639 9.56%	66,273,121 7.82%	- 0.00%	- 0.00%	811,043 0.10%	- 0.00%		
TRUE	TOTDPLT	Distribution Plant	9,139,884,425 100.00%	6,182,976,650 67.65%	94,680,435 1.04%	695,498,373 7.61%	1,350,624,299 14.78%	524,276,464 5.74%	8,443,374 0.09%	12,632,896 0.14%	270,751,933 2.96%		
TRUE	DEPR	Total Depreciation Expense	289,596,134 100.00%	205,925,991 71.11%	2,740,210 0.95%	24,146,853 8.34%	35,557,779 12.28%	12,041,284 4.16%	704,194 0.24%	399,166 0.14%	8,080,655 2.79%		
TRUE	DEPR_DPLT	Distribution Depreciation Expense	230,309,657 100.00%	160,005,561 69.47%	2,212,184 0.96%	18,918,959 8.21%	30,563,607 13.27%	10,409,835 4.52%	654,121 0.28%	328,536 0.14%	7,216,853 3.13%		
TRUE	DEPR_GIPLT	General and Intangible Depreciation Expense	59,286,477 100.00%	45,920,430 77.46%	528,026 0.89%	5,227,894 8.82%	4,994,172 8.42%	1,631,449 2.75%	50,073 0.08%	70,630 0.12%	863,802 1.46%		
TRUE	DISTOPLBR	Distribution Operations Labor Excludes Supervision	18,574,359 100.00%	13,144,421 70.77%	185,334 1.00%	1,535,824 8.27%	2,589,299 13.94%	948,023 5.10%	43,628 0.23%	26,742 0.14%	101,056 0.54%		

Allocated Cost of Service Study
Internal Allocation Factors

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Internal Allocators

Allocator Name	Description	Total	RS	RTS	GS-1	GS-3	LP-4	LP-5	GH-2	SL/AL
TRUE	DMAINTLBR Distribution Maintenance Labor	11,964,895 100.00%	7,961,890 66.54%	120,584 1.01%	873,896 7.30%	1,583,538 13.23%	637,205 5.33%	478 0.00%	15,308 0.13%	771,994 6.45%
TRUE	CUSTACTLBR Customer Accounts Excluding Uncollectibles and Services	16,551,405 100.00%	14,312,920 86.48%	127,291 0.77%	1,622,779 9.80%	438,534 2.65%	13,612 0.08%	1,828 0.01%	16,260 0.10%	18,180 0.11%
TRUE	LABOR Labor Expense (excluding A&G labor)	63,202,778 100.00%	48,953,807 77.46%	562,906 0.89%	5,573,235 8.82%	5,324,074 8.42%	1,739,219 2.75%	53,381 0.08%	75,296 0.12%	920,862 1.46%
TRUE	NETTOTPLT Net Total Plant in Service	6,946,003,524 100.00%	4,734,228,308 68.16%	72,632,215 1.05%	527,490,004 7.59%	1,012,495,202 14.58%	403,663,825 5.81%	4,166,481 0.06%	9,513,268 0.14%	181,814,220 2.62%
TRUE	TOTPLT Total Plant in Service	10,202,106,912 100.00%	7,005,722,678 68.67%	104,140,962 1.02%	789,165,381 7.74%	1,440,103,762 14.12%	553,506,778 5.43%	9,340,520 0.09%	13,898,366 0.14%	286,228,475 2.81%
TRUE	RTBASE Rate Base	5,817,886,853 100.00%	3,965,780,515 68.17%	61,117,004 1.05%	439,659,457 7.56%	848,938,432 14.59%	341,582,597 5.87%	3,134,962 0.05%	7,963,640 0.14%	149,710,244 2.57%
TRUE	OMEXCLUNCOL O&M Expense Excluding Uncollectible	399,793,882 100.00%	299,908,412 75.02%	3,754,593 0.94%	34,195,591 8.55%	41,158,581 10.29%	14,237,358 3.56%	231,105 0.06%	495,217 0.12%	5,813,025 1.45%
TRUE	DEFRTX Deferred Income Tax	53,732,000 100.00%	38,623,914 71.88%	522,910 0.97%	4,369,102 8.13%	6,466,153 12.03%	2,389,796 4.45%	47,800 0.09%	69,840 0.13%	1,242,486 2.31%
TRUE	904INCREASE Uncollectible Increase	5,949,733 100.00%	5,416,434 91.04%	18,375 0.31%	223,068 3.75%	250,211 4.21%	38,833 0.65%	1,587 0.03%	1,226 0.02%	- 0.00%
TRUE	GRTINCREASE GRT Increase	21,020,016 100.00%	14,434,313 68.67%	214,568 1.02%	1,625,965 7.74%	2,967,133 14.12%	1,140,423 5.43%	19,245 0.09%	28,636 0.14%	589,734 2.81%
TRUE	GRT GRT @ Present Revenues	55,873,000 100.00%	38,367,638 68.67%	570,340 1.02%	4,321,954 7.74%	7,886,892 14.12%	3,031,343 5.43%	51,154 0.09%	76,116 0.14%	1,567,563 2.81%
TRUE	ITC Investment Tax Credit	(15,000) 100.00%	(10,147) 67.65%	(155) 1.04%	(1,141) 7.61%	(2,217) 14.78%	(860) 5.74%	(14) 0.09%	(21) 0.14%	(444) 2.96%
TRUE	FTC FEDERAL Tax Credit	(900,000) 100.00%	(608,835) 67.65%	(9,323) 1.04%	(68,485) 7.61%	(132,995) 14.78%	(51,625) 5.74%	(831) 0.09%	(1,244) 0.14%	(26,661) 2.96%
TRUE	PUC PUC FEE INCREASE	1,024,530 100.00%	698,295 68.16%	10,713 1.05%	77,804 7.59%	149,342 14.58%	59,540 5.81%	615 0.06%	1,403 0.14%	26,817 2.62%

PPL ELECTRIC UTILITIES CORPORATION
EXHIBIT JDT-1
FULLY PROJECTED FUTURE TEST YEAR ENDED JUNE 30, 2027

SECTION V
JURISDICTIONAL – FUNCTIONALIZATION, CLASSIFICATION, AND ALLOCATION

This section shows the functionalization, classification, and allocation factors for each FERC account that ultimately constitutes the total revenue requirements. The second part of this section, after this description, provides details on the functionalization and classification of each account. In this part each account of the revenue requirement and the amount of dollars therein, is shown in the first column of costs. The other columns show the assignment of function, classification, and allocation factors to each cost item.

Once the costs are functionalized and classified they are then allocated to FERC jurisdictional services and customers and PUC Jurisdictional retail customers. This is shown in the fourth part of this section and is broken into categories, such as rate base, depreciation, O&M expense, and taxes.

Lastly, a summary of the jurisdictional allocation factors, both external and internal, that are utilized to allocate the functions to rate classes is provided.

The primary secondary allocations and minimum system study that support the results presented in this section are provided in Exhibit BR-2.

Jurisdictional Cost of Service Study Cost Assignment Matrix

Acct. No.	Account Description	Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
RATE BASE										
Plant-in Service										
Intangible Plant										
301-303	INTANGIBLE PLANT - DISTRIBUTION	670,295								LABOR_NOTRN
301-303	INTANGIBLE PLANT - TRANSMISSION	-	F_TRANS	GNR			GNR_TRANS			
	Sub-total	670,295								
Transmission Plant										
350-359	TRANSMISSION PLANT	10,162,924,834	F_TRANS	GNR			GNR_TRANS			
	Sub-total	10,162,924,834								
Distribution Plant										
360	LAND AND LAND RIGHTS	113,493,096								DPLT
361	STRUCTURES & IMPROVEMENTS	63,727,935	F_DSTPR	DEM	PRI DEM					
362	STATION EQUIPMENT - PRIMARY	1,071,977,540	F_DSTPR	DEM	PRI DEM					
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNICATIONS	485,927,532								LABOR_NOTRN
364	POLES TOWERS & FIXTURES - PRIMARY	1,378,363,819	F_DSTPR	PRI POLES	PRI DEM	PRI CUST				
364	POLES TOWERS & FIXTURES - SECONDARY	503,367,775	F_DSTSC	SEC POLES	SEC DEM	SEC CUST				
365	OVERHEAD CONDUCTORS - PRIMARY	1,393,796,201	F_DSTPR	PRI OH	PRI DEM	PRI CUST				
365	OVERHEAD CONDUCTORS - SECONDARY	553,439,348	F_DSTSC	SEC OH	SEC DEM	SEC CUST				
366	UNDERGROUND CONDUIT - PRIMARY	361,329,048	F_DSTPR	PRI UG	PRI DEM	PRI CUST				
366	UNDERGROUND CONDUIT - SECONDARY	16,564,752	F_DSTSC	SEC UG	SEC DEM	SEC CUST				
367	UNDERGROUND CONDUCTORS - PRIMARY	951,215,784	F_DSTPR	PRI UG	PRI DEM	PRI CUST				
367	UNDERGROUND CONDUCTORS - SECONDARY	43,607,493	F_DSTSC	SEC UG	SEC DEM	SEC CUST				
368	LINE TRANSFORMERS	768,750,265	F_TRANF	SEC TRANS	SEC DEM	SEC CUST				
369	SERVICES	846,971,069	F_SERVS	CUS		SEC CUST				
370	METERS	341,126,522	F_METER	CUS		DIST				
371	INSTALLATIONS ON CUST PREMISES	15,029,035	F_LIGHT	CUS		DIST				
373	STREET LIGHTING & SIGNAL SYSTEMS	230,575,615	F_LIGHT	CUS		DIST				
387	ENERGY STORAGE EQUIPMENT	621,595								DPLT
	Sub-total	9,139,884,425								
General Plant										
389-399	GENERAL PLANT - DISTRIBUTION	1,061,552,192								LABOR_NOTRN
389-399	GENERAL PLANT - TRANSMISSION	7,755,200	F_TRANS	GNR			GNR_TRANS			
	Sub-total	1,069,307,392								
TOTAL PLANT-IN-SERVICE		20,372,786,945								

Accumulated Reserve for Depreciation

[illegible]

Jurisdictional Cost of Service Study
Cost Assignment Matrix

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
General Plant										
389-399	GENERAL PLANT - DISTRIBUTION	509,633,503								
389-399	GENERAL PLANT - TRANSMISSION	3,219,909	F_TRANS	GNR			GNR_TRANS			LABOR_NOTRN
Sub-total		512,853,412								
TOTAL DEPRECIATION ACCRUAL		4,743,727,369								
NET PLANT		15,629,059,576								
Rate Base Adjustments										
Additions										
RB ADJ	PLANT HELD FOR FUTURE USE - TRANSMISSION	-	F_TRANS	GNR			GNR_TRANS			
RB ADJ	PLANT HELD FOR FUTURE USE - DISTRIBUTION	-	F_DISTR	DEM	PRI_DEM					
RB ADJ	PLANT HELD FOR FUTURE USE - GENERAL	-								LABOR_NOTRN
RB ADJ	CASH WORKING CAPITAL - O&M	6,930,318	F_CWRKC	GNR			OM_CWC			
RB ADJ	CASH WORKING CAPITAL - ACCRUED TAXES	14,450,000	F_CWRKC	GNR			TAX_CWC			
RB ADJ	CASH WORKING CAPITAL - INTEREST PAYMENT	(33,787,199)	F_CWRKC	GNR			INTRST_CWC			
~	CWC ADJ - TRANS	-	F_TRANS	GNR			GNR_TRANS			
~	CWC ADJ - DIST	-								TOTDPLT
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - TRANSMIS	7,163,535	F_TRANS	GNR			GNR_TRANS			
RB ADJ	CASH WORKING CAPITAL - PREPAYMENTS - DISTRIBUTION	6,257,237								TOTDPLT
RB ADJ	MATERIALS AND SUPPLIES - TRANSMISSION	37,144,032	F_TRANS	GNR			GNR_TRANS			
RB ADJ	MATERIALS AND SUPPLIES - DISTRIBUTION	72,145,527								TOTDPLT
Sub-total		110,303,450								
Deductions										
RB ADJ	CIAC - TRANSMISSION	18,988,000	F_TRANS	GNR			GNR_TRANS			
RB ADJ	CIAC - DISTRIBUTION	154,604,000	F_DISTR	GNR			GNR_DIST			
RB ADJ	CIAC - GENERAL	213,000								LABOR_NOTRN
RB ADJ	ARCS AND MARCS - TRANSMISSION	(1,421,003,000)	F_TRANS	GNR			GNR_TRANS			
RB ADJ	ARCS AND MARCS - DISTRIBUTION	(783,269,000)								TOTDPLT
RB ADJ	ARCS AND MARCS - GENERAL	(96,286,000)								LABOR_NOTRN
RB ADJ	OTHER 263A REPAIR ALLOWANCES - TRANSMISSION	(15,591,000)	F_TRANS	GNR			GNR_TRANS			
RB ADJ	OTHER 263A REPAIR ALLOWANCES - DISTRIBUTION	(498,579,000)								TOTDPLT
RB ADJ	OTHER 263A REPAIR ALLOWANCES - GENERAL	12,834,000								LABOR_NOTRN
RB ADJ	CUSTOMER ADVANCES	-	F_DISTR	GNR			GNR_DIST			
RB ADJ	CUSTOMER DEPOSITS	(6,554,000)	F_DISTR	CUS		DEPOSIT				
Sub-total		(2,634,643,000)								
TOTAL RATE BASE ADJ.		(2,524,339,550)								
TOTAL RATE BASE		13,104,720,026								

**Jurisdictional Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
EXPENSES										
O & M Expenses										
Transmission Operation Expenses										
560-567	TRANSMISSION OPERATION EXPENSES	17,254,548	F_TRANS	GNR			GNR_TRANS			
	Sub-total	17,254,548								
Transmission Maintenance Expenses										
568-576	TRANSMISSION MAINTENANCE EXPENSES	17,914,082	F_TRANS	GNR			GNR_TRANS			
	Sub-total	17,914,082								
	Total Transmission	35,168,630								
Distribution Operation Expenses										
580	SUPERVISION AND ENGINEERING	10,367,332								DISTOPLBR
581	LOAD DISPATCHING	2,294,615								PLT_360_2
582	STATION EXPENSES	86,108								PLT_360_2
583	OVERHEAD LINES	29,067,041								PLT_364_5
584	UNDERGROUND LINES	6,594,454								PLT_366_7
585	STREET LIGHTING & SIGNAL SYSTEMS	-	F_LIGHT	CUS		DIST				
586	METER EXPENSE	2,391,010								PLT_370
587	CUSTOMER INSTALLATION EXPENSE	3,025,958	F_SERVS	CUS		DIST				
588	MISC. DISTRIBUTION EXPENSE	18,180,878								DPLT
589	RENTS	7,534,350								DPLT
577-578	ENERGY STORAGE O&M	-								DPLT
PROFORMA	COMPANY USE OF GENERATION SUPPLY PURCHASE	1,359,000								LABOR_NOTRNL
PROFORMA	WAGE AND BENEFITS ADJUSTMENT	(518,000)								LABOR
PROFORMA	RATE CASE EXPENSES	733,000	F_DISTR	GNR			GNR_DIST			
PROFORMA	INTEREST EXPENSE ON CUSTOMER DEPOSITS	300,000	F_DISTR	GNR			DEPOSIT			
PROFORMA	ECONOMIC DEVELOPMENT PROPOSAL	400,000	F_DISTR	GNR			GNR_DIST			
PROFORMA	COMPETITIVE ENHANCEMENT RIDER ROLL-IN TO BASE	100,000	F_CUSSV	CUS		DIST				
PROFORMA	DEFERRED STORM OUTAGE COSTS	3,779,000	F_DISTR	GNR			GNR_DIST			
PROFORMA	ILJA-RELATED INCREMENTAL EXPENDITURES	211,000	F_DISTR	GNR			GNR_DIST			
PROFORMA	UNIVERSAL SERVICE RIDER (USR) SALARIES	(1,400,000)	F_CUSSV	CUS		DIST				
PROFORMA	CAPITAL TREATMENT OF IT EXPENDITURES	(1,826,000)								LABOR_NOTRNL
	Sub-total	82,679,747								
Distribution Maintenance Expenses										
590	SUPERVISION AND ENGINEERING	-								DMAINTLBR
591	STRUCTURES	137,306								PLT_360_2
592	STATION EQUIPMENT	12,184,925								PLT_360_2
593	OVERHEAD LINES	85,378,325								PLT_364_5
593.5	OVERHEAD LINES - SERVICES	25,336,746	F_SERVS	SEC_SERVS	SEC_DEM	SEC_CUST				
594	UNDERGROUND LINES	340,244								PLT_366_7
594.3 & 594.6	UNDERGROUND LINES - SERVICES	-	F_SERVS	SEC_SERVS	SEC_DEM	SEC_CUST				
595	LINE TRANSFORMERS	182,284	F_TRANF	SEC_TRANS	SEC_DEM	SEC_CUST				
596	STREET LIGHT & SIGNAL SYSTEMS	2,424,105	F_LIGHT	CUS		DIST				
597	METERS	-								PLT_370
598	MISCELLANEOUS DISTRIB. PLANT	2,066,606								DPLT
	Sub-total	128,050,541								
	Total Distribution	210,730,288								
Customer Account										
901	SUPERVISION	4,016,323								CUSTACCTLBR
902	METER READING	1,205,576	F_CUSSV	CUS		CUST				
903CR	CUSTOMER RECORDS	25,189,595	F_CUSSV	CUS		CUST				
903CE	COLLECTION EXPENSES	14,177,408	F_CUSSV	CUS		DIST				
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	F_CUSSV	CUS		TRANS				
904 D	PROPERTY DAMAGE DISTRIBUTION	4,220,000								DPLT
904 by RATE	UNCOLLECTIBLE ACCOUNTS	32,845,983	F_CUSSV	CUS		DIST				
905	MISC. CUSTOMER ACCOUNTS EXPENSES	3,588,596	F_CUSSV	CUS		CUST				
904	UNCOLLECTIBLE ACCOUNT INCREASE	5,949,733	F_CUSSV	CUS		DIST				
904-MFC	MFC ADJUSTMENT	(18,111,000)	F_CUSSV	CUS		DIST				
	Sub-total	73,082,213								
Customer Service & Information Expenses										
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	F_CUSSV	CUS		DIST				
908 Other - 911	OTHER CUSTOMER SERVICE AND INFORMATION	22,026,873	F_CUSSV	CUS		DIST				
	Sub-total	22,026,873								
Sales Expenses										
911-916	SALES EXPENSES	-	F_CUSSV	CUS		DIST				
	Sub-total	-								

**Jurisdictional Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
Administrative and General Expenses										
920-923	A&G SALARIES & OFFICE SUPPLIES - DIST	86,305,572								LABOR_NOTRNL
924	PROPERTY INSURANCE - DIST	2,058,405								DPLT
925	INJURIES & DAMAGES - DIST	6,965,752								LABOR_NOTRNL
926	EMPLOYEE BENEFITS - DIST	2,395,082								LABOR_NOTRNL
927	FRANCHISE REQUIREMENTS - DIST	-	F_CUSSF	CUS		DIST				
928P	REGULATORY COMMISSION EXPENSE - PPUC - DIST	6,663,737	F_CUSSF	CUS		DIST				
928F	REGULATORY COMMISSION EXPENSE - FERC - DIST	-	F_TRANS	CUS		TRANS				
930	GENERAL ADVERTISING EXPENSE - DIST	(12,050,010)								DPLT
931	RENT/FACILITIES - DIST	916,027								DPLT
935	MAINTENANCE OF GENERAL PLANT - DIST	38,427,748								LABOR_NOTRNL
920-923	A&G SALARIES & OFFICE SUPPLIES - TRAN	26,118,535	F_TRANS	CUS		TRANS				
924	PROPERTY INSURANCE - TRAN	1,896,754	F_TRANS	CUS		TRANS				
925	INJURIES & DAMAGES - TRAN	1,582,030	F_TRANS	CUS		TRANS				
926	EMPLOYEE BENEFITS - TRAN	610,404	F_TRANS	CUS		TRANS				
927	FRANCHISE REQUIREMENTS - TRAN	-	F_TRANS	CUS		TRANS				
928P	REGULATORY COMMISSION EXPENSE - PPUC - TRAN	-	F_TRANS	CUS		TRANS				
928F	REGULATORY COMMISSION EXPENSE - FERC - TRAN	-	F_TRANS	CUS		TRANS				
930	GENERAL ADVERTISING EXPENSE - TRAN	1,152,787	F_TRANS	CUS		TRANS				
931	RENT/FACILITIES - TRANS	249,285	F_TRANS	CUS		TRANS				
935	MAINTENANCE OF GENERAL PLANT - TRAN	6,506,316	F_TRANS	CUS		TRANS				
928	PUC FEE INCREASE	1,024,530	F_CUSSF	CUS		DIST				
	Sub-total	170,822,954								
	TOTAL O & M EXPENSES	511,830,959								
Labor Expense										
Transmission Operation Expenses										
560-567	TRANSMISSION OPERATION EXPENSES	2,746,006	F_TRANS	GNR			GNR_TRANS			
	Sub-total	2,746,006								
Transmission Maintenance Expenses										
568-576	TRANSMISSION MAINTENANCE EXPENSES	3,452,973	F_TRANS	GNR			GNR_TRANS			
	Sub-total	3,452,973								
	Total Transmission	6,198,979								
Distribution Operation Expenses										
580	SUPERVISION AND ENGINEERING	2,531,568								DISTOPLBR
581	LOAD DISPATCHING	205,354								PLT_360_2
582	STATION EXPENSES	63,106								PLT_360_2
583	OVERHEAD LINES	11,129,059								PLT_364_5
584	UNDERGROUND LINES	1,412,410								PLT_366_7
585	STREET LIGHTING & SIGNAL SYSTEMS	-	F_LIGHT	CUS		DIST				
586	METER EXPENSE	1,774,160								PLT_370
587	CUSTOMER INSTALLATION EXPENSE	1,484,627	F_SERVS	CUS		DIST				
588	MISC. DISTRIBUTION EXPENSE	2,505,643								DPLT
589	RENTS	-								DPLT
577-578	ENERGY STORAGE O&M	-								DPLT
	Sub-total	21,105,928								
Distribution Maintenance Expenses										
590	SUPERVISION AND ENGINEERING	-								DMAINTLBR
591	STRUCTURES	-								PLT_360_2
592	STATION EQUIPMENT	1,261,242								PLT_360_2
593	OVERHEAD LINES	9,796,738								PLT_364_5
593.5	OVERHEAD LINES - SERVICES	-	F_SERVS	SEC_SERVS	SEC_DEM	SEC_CUST				
594	UNDERGROUND LINES	55,053								PLT_366_7
594.3 & 594.6	UNDERGROUND LINES - SERVICES	-	F_SERVS	SEC_SERVS	SEC_DEM	SEC_CUST				
595	LINE TRANSFORMERS	-	F_TRANS	SEC_TRANS	SEC_DEM	SEC_CUST				
596	STREET LIGHT & SIGNAL SYSTEMS	739,646	F_LIGHT	CUS		DIST				
597	METERS	-								PLT_370
598	MISCELLANEOUS DISTRIB. PLANT	112,216								DPLT
	Sub-total	11,964,895								
	Total Distribution	33,070,822								
Customer Account										
901	SUPERVISION	3,084,792								CUSTACCTLBR
902	METER READING	-	F_CUSSF	CUS		CUST				
903CR	CUSTOMER RECORDS	15,198,749	F_CUSSF	CUS		CUST				
903CE	COLLECTION EXPENSES	-	F_CUSSF	CUS		DIST				
904 T	UNCOLLECTIBLE ACCOUNTS TRANSMISSION	-	F_CUSSF	CUS		TRANS				
904 D	PROPERTY DAMAGE DISTRIBUTION	-								DPLT
904 by RATE	UNCOLLECTIBLE ACCOUNTS	-	F_CUSSF	CUS		DIST				
905	MISC. CUSTOMER ACCOUNTS EXPENSES	147,080	F_CUSSF	CUS		CUST				
	Sub-total	18,430,621								
Customer Service & Information Expenses										
908-OnTrack	ONTRACK ARREARAGE FORGIVENESS	-	F_CUSSF	CUS		DIST				
908 Other - 91	OTHER CUSTOMER SERVICE AND INFORMATION	10,495,759	F_CUSSF	CUS		DIST				
	Sub-total	10,495,759								
Sales Expenses										
911-916	SALES EXPENSES	-	F_CUSSF	CUS		DIST				
920-935	A&G - TRANSMISSION	650,588	F_TRANS	CUS		TRANS				
920-935	A&G - DISTRIBUTION	12,941,259	F_CUSSF	CUS		DIST				
	Sub-total	13,591,846								
	TOTAL O & M LABOR EXP.	81,788,028								

**Jurisdictional Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
Depreciation Expense										
Intangible Plant										
301-303	INTANGIBLE PLANT - DISTRIBUTION	-								LABOR_NOTRNL
301-303	INTANGIBLE PLANT - TRANSMISSION	-	F_TRANS	GNR			GNR_TRANS			
301-303	INTANGIBLE PLANT - PRO FORMA	-								LABOR
	Sub-total	-								
Transmission Plant										
350-359	TRANSMISSION PLANT	199,912,313	F_TRANS	GNR			GNR_TRANS			
350-359	TRANSMISSION PLANT - PRO FORMA	-	F_TRANS	GNR			GNR_TRANS			
	Sub-total	199,912,313								
Distribution Plant										
360	LAND AND LAND RIGHTS	756,214								PLT_360
361	STRUCTURES & IMPROVEMENTS	814,600								PLT_360_1
362	STATION EQUIPMENT	19,951,434								PLT_362
363	COMPUTER SOFTWARE & HARDWARE AND COMMUNIC	62,600,089								LABOR_NOTRNL
364	POLES TOWERS & FIXTURES	29,129,501								PLT_364
365	OVERHEAD CONDUCTORS	32,911,553								PLT_365
366	UNDERGROUND CONDUIT	5,087,997								PLT_366
367	UNDERGROUND CONDUCTORS	15,972,043								PLT_367
368	LINE TRANSFORMERS	20,273,001	F_TRANF	SEC_TRANS	SEC_DEM	SEC_CUST				
369	SERVICES	9,513,768	F_SERVS	CUS		SEC_CUST				
370	METERS	25,525,236								PLT_370
371	INSTALLATIONS ON CUST PREMISES	359,308	F_LIGHT	CUS		DIST				
373	STREET LIGHTING & SIGNAL SYSTEMS	5,546,393	F_LIGHT	CUS		DIST				
387	ENERGY STORAGE EQUIPMENT	42,520								DPLT
360-373	DISTRIBUTION PLANT - PRO FORMA	1,826,000	F_DISTR	GNR			GNR_DIST			
	Sub-total	230,309,657								
General Plant										
389-399	GENERAL PLANT - DISTRIBUTION	59,286,477								LABOR_NOTRNL
389-399	GENERAL PLANT - TRANSMISSION	493,212	F_TRANS	GNR			GNR_TRANS			
389-399	GENERAL PLANT - PRO FORMA	-								LABOR
	Sub-total	59,779,689								
	TOTAL DEPRECIATION EXPENSES	490,001,659								
Amortization										
Other										
AMORT	AMORTIZATION - 2005 ICE STORM DEFERRAL	-	F_DISTR	GNR			GNR_DIST			
AMORT	AMORTIZATION OF 2010 RATE CASE EXPENSE	-	F_DISTR	GNR			GNR_DIST			
AMORT	AMORTIZATION - 2011 STORM DEFERRAL	-	F_DISTR	GNR			GNR_DIST			
	Sub-total	-								
	TOTAL AMORTIZATION EXPENSES	-								
Taxes Other Than Income Taxes										
TAX	DEFERRED TAXES - DISTRIBUTION	(2,515,000)	F_DISTR	GNR			GNR_DIST			
TAX	DEFERRED TAXES - ELECTRIC PLANT	(102,000)	F_DISTR	GNR			GNR_DIST			
TAX	DEFERRED TAXES - DISTRIBUTION PLANT	33,139,000								DPLT
TAX	DEFERRED TAXES - GROSS REVENUE TAXES	-								TOTPLT
TAX	DEFERRED TAXES - LABOR	23,210,000								LABOR_NOTRNL
TAX	DEFERRED TAXES - MATERIALS AND SUPPLIES	-								LABOR_NOTRNL
TAX	DEFERRED TAXES - TRANSMISSION	96,702,000	F_TRANS	GNR			GNR_TRANS			
TAX	CAPITAL STOCK - TRANSMISSION	-								
TAX	PROPERTY TAX - TRANSMISSION	98,000	F_TRANS	GNR			GNR_TRANS			
TAX	PROPERTY TAX - DISTRIBUTION	4,180,000	F_DISTR	GNR			GNR_DIST			
TAX	PUBLIC UTILITY REALTY - TRANSMISSION	1,700,000	F_TRANS	GNR			GNR_TRANS			
TAX	PUBLIC UTILITY REALTY - DISTRIBUTION	1,410,000	F_DISTR	GNR			GNR_DIST			
TAX	INVESTMENT TAX CREDIT - TRANSMISSION	(16,000)	F_TRANS	GNR			GNR_TRANS			
TAX	INVESTMENT TAX CREDIT - DISTRIBUTION	(15,000)	F_DISTR	GNR			GNR_DIST			
TAX	OTHER TAXES - DISTRIBUTION	-	F_DISTR	GNR			GNR_DIST			
TAX	OTHER TAXES - ELECTRIC PLANT	-	F_DISTR	GNR			GNR_DIST			
TAX	OTHER TAXES - DISTRIBUTION PLANT	-								DPLT
TAX	OTHER TAXES - LABOR	7,384,000								LABOR_NOTRNL
TAX	OTHER TAXES - TRANSMISSION	501,000	F_TRANS	GNR			GNR_TRANS			
TAX	GROSS RECEIPTS TAX	55,873,000	F_DISTR	GNR			GNR_DIST			
TAX	GROSS RECEIPTS TAX + COMMISSION FEES - INCREASE	21,020,016	F_DISTR	GNR			GNR_DIST			
	Sub-total	242,569,016								
	TOTAL TAXES OTHER THAN INCOME TAX	242,569,016								

**Jurisdictional Cost of Service Study
Cost Assignment Matrix**

Acct. No.	Account Description	Fully Projected Future Test Year	Function	Classifier	DEM	CUS	GNR	REV	FUL	Internal
Adjustments to Taxable Income										
TAX	TAX ADJUSTMENT - TRANS RELATED	(341,931,000)	F_TRANS	GNR			GNR_TRANS			
TAX	TAX ADJUSTMENT - PA JURISDICTION RELATED	(203,379,000)	F_DISTR	GNR			GNR_DIST			
TAX	TAX ADJUSTMENT - DEPRECIATION RELATED	5,160,000	F_DISTR	GNR			GNR_DIST			
TAX	TAX ADJUSTMENT - DIST DEPRECIATION RELATED	8,578,000								DEPR_DPLT
TAX	TAX ADJUSTMENT - G&I DEPRECIATION RELATED	(94,812,000)								DEPR_GIPLT
TAX	TAX ADJUSTMENT - DISTRIBUTION PLANT RELATED	-								DPLT
TAX	TAX ADJUSTMENT - ELECTRIC PLANT RELATED	376,000								DPLT
TAX	TAX ADJUSTMENT - GRT RELATED	-	F_DISTR	GNR			GNR_DIST			
TAX	TAX ADJUSTMENT - LABOR RELATED	15,252,000								LABOR_NOTRN
TAX	TAX ADJUSTMENT - M&S RELATED	-								LABOR_NOTRN
TAX	TAX ADJUSTMENT - PRO FORMA G&I DEPRECIATION RE	-								LABOR
	Sub-total	(610,756,000)								
PA Special Deductions										
TAX	PA SPECIAL DEDUCTIONS - TRANSMISSION RELATED	(90,437,000)	F_TRANS	GNR			GNR_TRANS			
TAX	PA SPECIAL DEDUCTIONS - DIST DEPRECIATION RELAT	(33,338,000)								DEPR_DPLT
TAX	PA SPECIAL DEDUCTIONS - ELECTRIC PLANT RELATED	(900,000)								DPLT
TAX	PA SPECIAL DEDUCTIONS - DISTRIBUTION PLANT RELA	-								DPLT
TAX	PA SPECIAL DEDUCTIONS - G&I DEPRECIATION RELATE	-								DEPR_GIPLT
TAX	PA SPECIAL DEDUCTIONS - FEDERAL NOL	-								TOTPLT
TAX	FEDEARL TAX CREDIT - TRANS	(500,000)	F_TRANS	GNR			GNR_TRANS			
TAX	FEDEARL TAX CREDIT - DIST	(900,000)								DPLT
	TOTAL	(126,075,000)								
Net Additions/Deductions to Oper. Inc.		(736,831,000)								
Fuel and Purchased Power										
555	PURCHASED POWER	-	F_PRPWR	FUL					FUEL	
557	OTHER PURCHASED POWER EXPENSES	323,299	F_PRPWR	FUL					FUEL	
	TOTAL	323,299								
Income Taxes										
TAX	INCOME TAXES - STATE - PRESENT	(3,526,953)	F_INTAX	GNR			INCTAX			
TAX	INCOME TAXES - FEDERAL - PRESENT	14,884,582	F_INTAX	GNR			INCTAX			
TAX	INCOME TAXES - STATE - INCREASE	23,767,267	F_INTAX	GNR			GNR_DIST			
TAX	INCOME TAXES - FEDERAL - INCREASE	63,947,080	F_INTAX	GNR			GNR_DIST			
	TOTAL	99,071,977								
Operating Revenues										
REV	TRANSMISSION REVENUES	-	F_REVNU	REV				REV_TRANS		
REV	DISTRIBUTION REVENUES	1,004,890,414	F_REVNU	REV				REV_DIST		
REV	STATE TAX ADJ SURCHARGE	(4,719,373)	F_REVNU	REV				REV_DIST		
REV	LATE PAYMENT CHARGES	15,305,520	F_REVNU	REV				REV_DIST		
REV	ANNUALIZATION	4,932,874	F_REVNU	REV				REV_DIST		
REV	MISCELLANEOUS SERVICE REVS	969,910	F_REVNU	REV				REV_DIST		
REV	RENT-ELECTRIC PROPERTY - TRAN	2,916,000	F_REVNU	REV				REV_TRANS		
REV	RENT-ELECTRIC PROPERTY - DIST	40,829,268	F_REVNU	REV				REV_DIST		
REV	OTHER ELECTRIC REVENUE - TRAN	974,520,326	F_REVNU	REV				REV_TRANS		
REV	OTHER ELECTRIC REVENUE - DIST	3,024,960	F_REVNU	REV				REV_DIST		
REV	RESALE REVENUES	318,877	F_REVNU	REV				REV_DIST		
REV	BL REVENUES	348,811	F_REVNU	REV				REV_DIST		
~										
	Sub-total	2,043,337,587								
	TOTAL	2,043,337,587								

Jurisdictional Cost of Service Study

Functionalization and Classification of Costs

Line Ref.

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year		FERC Transmission	PUC Jurisdiction Distribution
RATE BASE								
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	2,205,566,794	-	-	2,205,566,794
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	412,517,891	-	-	412,517,891
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	258,320,270	-	-	258,320,270
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	(0)	-	-	(0)
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	1,262,716,444	-	-	1,262,716,444
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	356,846,795	-	-	356,846,795
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	152,603,975	-	-	152,603,975
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	313,452,626	-	-	313,452,626
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	122,502,877	-	-	122,502,877
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	133,352,163	-	-	133,352,163
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	(0)	-	(0)	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	17,097,989	-	-	17,097,989
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	237,541,418	-	-	237,541,418
F_CUSSV	CUS	Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	186,800,046	-	-	186,800,046
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	7,309,757,619	-	7,309,757,619	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	6,930,318	-	1,043,439	5,886,880
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	14,450,000	-	(5,180,773)	19,630,773
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	(33,787,199)	-	(18,787,111)	(15,000,089)
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	154,604,000	-	-	154,604,000
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	(6,554,000)	-	-	(6,554,000)
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-	-
RATE BASE								
			DEM	-	2,876,404,955	-	-	2,876,404,955
			CUS	-	2,776,360,333	-	(0)	2,776,360,333
			GNR	-	7,451,954,737	-	7,286,833,173	165,121,564
			REV	-	-	-	-	-
			FUL	-	-	-	-	-
			TOTAL	-	13,104,720,026	-	7,286,833,173	5,817,886,853

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.	6	7
Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Plant-in Service					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	3,605,009,482	-	3,605,009,482
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	658,972,774	-	658,972,774
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	492,823,402	-	492,823,402
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	2,119,048,996	-	2,119,048,996
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	610,381,551	-	610,381,551
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	291,137,857	-	291,137,857
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	863,729,791	-	863,729,791
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	389,782,696	-	389,782,696
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	265,839,554	-	265,839,554
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	35,067,529	-	35,067,529
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	487,191,255	-	487,191,255
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	383,122,024	-	383,122,024
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	10,170,680,034	-	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
Plant-in Service					-	-	-
			DEM	-	4,756,805,659	-	4,756,805,659
			CUS	-	5,445,301,253	-	5,445,301,253
			GNR	-	10,170,680,034	10,170,680,034	-
			REV	-	-	-	-
			FUL	-	-	-	-
			TOTAL	-	20,372,786,945	10,170,680,034	10,202,106,912

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Accumulated Reserve for Depreciation					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	933,314,758	-	933,314,758
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	162,264,840	-	162,264,840
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	169,739,018	-	169,739,018
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	584,719,370	-	584,719,370
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	175,625,974	-	175,625,974
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	100,274,163	-	100,274,163
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	436,770,593	-	436,770,593
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	217,572,713	-	217,572,713
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	98,108,433	-	98,108,433
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	14,629,734	-	14,629,734
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	203,250,085	-	203,250,085
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	159,833,706	-	159,833,706
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	1,487,623,982	-	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
Accumulated Reserve for Depreciation					-	-	-
	DEM				1,265,318,616	-	1,265,318,616
	CUS				1,990,784,771	-	1,990,784,771
	GNR				1,487,623,982	1,487,623,982	-
	REV				-	-	-
	FUL				-	-	-
	TOTAL				4,743,727,369	1,487,623,982	3,256,103,387

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Rate Base Adjustments					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(466,127,931)	-	(466,127,931)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(84,190,043)	-	(84,190,043)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	(64,764,114)	-	(64,764,114)
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	(0)	-	(0)
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(271,613,183)	-	(271,613,183)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(77,908,782)	-	(77,908,782)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	(38,259,720)	-	(38,259,720)
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	(113,506,571)	-	(113,506,571)
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	(49,707,106)	-	(49,707,106)
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	(34,378,957)	-	(34,378,957)
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	(0)	(0)	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	(3,339,807)	-	(3,339,807)
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	(46,399,752)	-	(46,399,752)
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	(36,488,271)	-	(36,488,271)
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(1,373,298,433)	(1,373,298,433)	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	6,930,318	1,043,439	5,886,880
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	14,450,000	(5,180,773)	19,630,773
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	(33,787,199)	(18,787,111)	(15,000,089)
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	154,604,000	-	154,604,000
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	(6,554,000)	-	(6,554,000)
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
Rate Base Adjustments					-	-	-
			DEM	-	(615,082,087)	-	(615,082,087)
			CUS	-	(678,156,148)	(0)	(678,156,148)
			GNR	-	(1,231,101,315)	(1,396,222,879)	165,121,564
			REV	-	-	-	-
			FUL	-	-	-	-
			TOTAL	-	(2,524,339,550)	(1,396,222,879)	(1,128,116,672)

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

Line Ref.

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
O & M EXPENSES					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	89,328,788	-	89,328,788
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	24,955,846	-	24,955,846
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	1,788,055	-	1,788,055
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	71,645,339	-	71,645,339
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	23,828,450	-	23,828,450
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	1,056,302	-	1,056,302
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	28,269,687	-	28,269,687
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	8,189,824	-	8,189,824
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	4,605,429	-	4,605,429
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	6,889,942	-	6,889,942
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	105,447,007	-	105,447,007
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	67,161,928	-	67,161,928
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	38,111,992	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	35,129,369	-	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	5,123,000	-	5,123,000
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	300,000	-	300,000
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
O & M EXPENSES					-	-	-
			DEM		116,072,688	-	116,072,688
			CUS		355,505,901	-	317,393,910
			GNR		40,252,369	-	5,123,000
			REV		-	-	-
			FUL		-	-	-
			TOTAL		511,830,959	73,241,361	438,589,598

Jurisdictional Cost of Service Study

Functionalization and Classification of Costs

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Depreciation Expense							
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	74,038,236	-	74,038,236
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	15,241,735	-	15,241,735
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	13,085,835	-	13,085,835
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	46,341,354	-	46,341,354
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	13,839,096	-	13,839,096
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	7,730,521	-	7,730,521
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	10,112,410	-	10,112,410
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	29,054,533	-	29,054,533
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	7,285,711	-	7,285,711
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	0	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	2,751,574	-	2,751,574
F_CUSSV	CUS	Dist. Customer Service	F_CUSSV_CUS	DIST	38,227,461	-	38,227,461
F_CUSSV	CUS	Dist. And Resale Customer Service	F_CUSSV_CUS	CUST	30,061,669	-	30,061,669
F_CUSSV	CUS	Tran. Customer Service	F_CUSSV_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	200,405,525	200,405,525	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	1,826,000	-	1,826,000
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
Depreciation Expense							
			DEM		102,365,806	-	102,365,806
			CUS		185,404,328	-	185,404,328
			GNR		202,231,525	200,405,525	1,826,000
			REV		-	-	-
			FUL		-	-	-
			TOTAL		490,001,659	200,405,525	289,596,134

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Taxes Other Than Income Taxes					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	17,105,347	-	17,105,347
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	3,606,204	-	3,606,204
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	1,846,254	-	1,846,254
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	0	-	0
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	11,178,674	-	11,178,674
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	3,374,895	-	3,374,895
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	1,090,684	-	1,090,684
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	3,235,774	-	3,235,774
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	2,176,212	-	2,176,212
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	1,258,597	-	1,258,597
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	0	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	730,506	-	730,506
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	10,148,881	-	10,148,881
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	7,980,972	-	7,980,972
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	98,985,000	-	98,985,000
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	79,851,016	-	79,851,016
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
Taxes Other Than Income Taxes					-	-	-
			DEM		22,557,805	-	22,557,805
			CUS		41,175,195	-	41,175,195
			GNR		178,836,016	-	98,985,000
			REV		-	-	-
			FUL		-	-	-
			TOTAL		242,569,016	98,985,000	143,584,016

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

Line Ref.

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Adjustments to Taxable Income					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(9,436,435)	-	(9,436,435)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(3,128,069)	-	(3,128,069)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	325,955	-	325,955
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	(0)	-	(0)
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(8,880,405)	-	(8,880,405)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(3,013,658)	-	(3,013,658)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	192,560	-	192,560
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	93,711	-	93,711
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	(1,235,866)	-	(1,235,866)
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	(619,342)	-	(619,342)
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	(0)	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	(1,741,889)	-	(1,741,889)
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	(24,199,971)	-	(24,199,971)
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	(19,030,600)	-	(19,030,600)
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(341,931,000)	-	(341,931,000)
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(198,150,990)	-	(198,150,990)
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
Adjustments to Taxable Income					-	-	-
			DEM		(12,238,549)	-	(12,238,549)
			CUS		(58,435,461)	-	(58,435,461)
			GNR		(540,081,990)	-	(341,931,000)
			REV		-	-	-
			FUL		-	-	-
			TOTAL		(610,756,000)	(341,931,000)	(268,825,000)

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

Line Ref.

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
PA Special Deductions					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	(10,100,975)	-	(10,100,975)
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	(1,936,023)	-	(1,936,023)
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	(1,971,744)	-	(1,971,744)
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	(0)	-	(0)
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	(5,976,292)	-	(5,976,292)
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	(1,741,540)	-	(1,741,540)
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	(1,164,817)	-	(1,164,817)
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	(1,599,683)	-	(1,599,683)
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	(4,031,687)	-	(4,031,687)
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	(1,010,097)	-	(1,010,097)
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	(0)	(0)	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	(206,863)	-	(206,863)
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	(2,873,931)	-	(2,873,931)
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	(2,260,029)	-	(2,260,029)
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	(90,937,000)	(90,937,000)	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	(264,319)	-	(264,319)
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
PA Special Deductions					-	-	-
			DEM		(14,008,743)	-	(14,008,743)
			CUS		(20,864,939)	(0)	(20,864,939)
			GNR		(91,201,319)	(90,937,000)	(264,319)
			REV		-	-	-
			FUL		-	-	-
			TOTAL		(126,075,000)	(90,937,000)	(35,138,000)

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

					Line Ref.	6	7
Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Fuel and Purchased Power					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	-	-	-
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	-	-	-
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	-	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	-	-	-
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	-	-	-
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	-	-	-
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	-	-	-
F_INTAX	GNR	Income Tax Increase @ Proposed	F_INTAX_GNR	GNR_DIST	-	-	-
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
Fuel and Purchased Power					-	-	-
			DEM		-	-	-
			CUS		-	-	-
			GNR		-	-	-
			REV		-	-	-
			FUL		323,299	-	323,299
					-	-	-
			TOTAL		323,299	-	323,299

Jurisdictional Cost of Service Study
Functionalization and Classification of Costs

Line Ref.

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Function	Class	Functional Description	Func/Class	Allocator	Fully Projected Future Test Year	FERC Transmission	PUC Jurisdiction Distribution
Income Taxes					-	-	-
F_DSTPR	DEM	Dist. Primary Demand	F_DSTPR_DEM	PRI_DEM	-	-	-
F_DSTSC	DEM	Dist. Secondary Demand	F_DSTSC_DEM	SEC_DEM	-	-	-
F_TRANF	DEM	Transformer Demand	F_TRANF_DEM	SEC_DEM	-	-	-
F_DISTR	DEM	#N/A	F_DISTR_DEM	PRI_DEM	-	-	-
F_SERVS	DEM	Services Demand	F_SERVS_DEM	SEC_DEM	-	-	-
F_DSTPR	CUS	Dist. Primary Customer	F_DSTPR_CUS	PRI_CUST	-	-	-
F_DSTSC	CUS	Dist. Secondary Customer	F_DSTSC_CUS	SEC_CUST	-	-	-
F_TRANF	CUS	Transformer Customer	F_TRANF_CUS	SEC_CUST	-	-	-
F_SERVS	CUS	Services Customer	F_SERVS_CUS	SEC_CUST	-	-	-
F_METER	CUS	Distribution Meters	F_METER_CUS	DIST	-	-	-
F_LIGHT	CUS	Lights	F_LIGHT_CUS	DIST	-	-	-
F_METER	CUS	Meters Transmission	F_METER_CUS	TRANS	-	-	-
F_SERVS	CUS	Distribution Services	F_SERVS_CUS	DIST	-	-	-
F_CUSSF	CUS	Dist. Customer Service	F_CUSSF_CUS	DIST	-	-	-
F_CUSSF	CUS	Dist. And Resale Customer Service	F_CUSSF_CUS	CUST	-	-	-
F_CUSSF	CUS	Tran. Customer Service	F_CUSSF_CUS	TRANS	-	-	-
F_TRANS	CUS	Tran. Direct Assignment	F_TRANS_CUS	TRANS	-	-	-
F_TRANS	GNR	Tran. Direct Assignment	F_TRANS_GNR	GNR_TRANS	-	-	-
F_CWRKC	GNR	Cash Working Capital - O&M	F_CWRKC_GNR	OM_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Tax	F_CWRKC_GNR	TAX_CWC	-	-	-
F_CWRKC	GNR	Cash Working Capital - Interest	F_CWRKC_GNR	INTRST_CWC	-	-	-
F_DISTR	GNR	Dist. Direct Assignment	F_DISTR_GNR	GNR_DIST	-	-	-
F_DISTR	CUS	Customer Deposits	F_DISTR_CUS	DEPOSIT	-	-	-
F_INTAX	GNR	Income Taxes	F_INTAX_GNR	INCTAX	11,357,629	47,003,426	(35,645,796)
F_INTAX	GNR	Income Tax Increase @ Proposer	F_INTAX_GNR	GNR_DIST	87,714,347	-	87,714,347
F_REVNU	REV	Transmission Revenue	F_REVNU_REV	REV_TRANS	-	-	-
F_REVNU	REV	Distribution Revenue	F_REVNU_REV	REV_DIST	-	-	-
					99,071,977	47,003,426	52,068,551
Income Taxes					-	-	-
			DEM		-	-	-
			CUS		-	-	-
			GNR		99,071,977	47,003,426	52,068,551
			REV		-	-	-
			FUL		-	-	-
			TOTAL		99,071,977	47,003,426	52,068,551
Operating Revenues					-	-	-
F_DISTR	REV	TRANSMISSION REVENUES		REV_TRANS	-	-	-
F_DISTR	REV	DISTRIBUTION REVENUES		REV_DIST	1,004,890,414	-	1,004,890,414
F_DISTR	REV	STATE TAX ADJ SURCHARGE		REV_DIST	(4,719,373)	-	(4,719,373)
F_DISTR	REV	LATE PAYMENT CHARGES		REV_DIST	15,305,520	-	15,305,520
F_DISTR	REV	ANNUALIZATION		REV_DIST	4,932,874	-	4,932,874
F_DISTR	REV	MISCELLANEOUS SERVICE REVS		REV_DIST	969,910	-	969,910
F_DISTR	REV	RENT-ELECTRIC PROPERTY - TRAN		REV_TRANS	2,916,000	2,916,000	-
F_DISTR	REV	RENT-ELECTRIC PROPERTY - DIST		REV_DIST	40,829,268	-	40,829,268
F_DISTR	REV	OTHER ELECTRIC REVENUE - TRAN		REV_TRANS	974,520,326	974,520,326	-
F_DISTR	REV	OTHER ELECTRIC REVENUE - DIST		REV_DIST	3,024,960	-	3,024,960
F_DISTR	REV	RESALE REVENUES		REV_DIST	318,877	-	318,877
	Total				2,043,337,587	977,436,326	1,065,901,261
					END		

Jurisdictional Cost of Service Study

External Allocation Factors

5
FERC
Transmission

6
PUC
Jurisdiction
Distribution

Name	No.	Description		Total		
DEMAND ALLOCATORS						

PRI_DEM	1	Demand at Primary without Resale	DEM	100.00%	0.00%	100.00%
				1	0	1

SEC_DEM	2	Demand at Secondary	DEM	100.00%	0.00%	100.00%
				1	0	1

CUSTOMER ALLOCATORS

PRI_CUST	3	Primary Customers	CUS	100.00%	0.00%	100.00%
				1	0	1

SEC_CUST	4	Secondary Customers	CUS	100.00%	0.00%	100.00%
				1	0	1

CUST	5	Total Customers	CUS	100.00%	0.00%	100.00%
				1	0	1

TRANS	6	Transmission	CUS	100.00%	100.00%	0.00%
				1	1	0

DIST	7	Distribution	CUS	100.00%	0.00%	100.00%
				1	0	1

DEPOSIT	8	Customer Deposits	CUS	100.00%	0.00%	100.00%
				1	0	1

GENERAL ALLOCATORS - DIRECT

GNR_TRANS	9	Direct to Transmission	GNR	100.00%	100.00%	0.00%
				1	1	0

GNR_DIST	10	Direct to Distribution	GNR	100.00%	0.00%	100.00%
				1	0	1

GNR_RESALE	11	Direct to Resale	GNR	0.00%	0.00%	0.00%
				0	0	0

OM_CWC	12	Cash Working Capital	GNR	100.00%	15.06%	84.94%
				6,930,318	1,043,439	5,886,879

TAX_CWC	13	Cash Working Capital	GNR	100.00%	-35.85%	135.85%
				14,450,117	-5,180,815	19,630,932

INTRST_CWC	14	Cash Working Capital	GNR	100.00%	55.60%	44.40%
				-33,787,000	-18,787,000	-15,000,000

INCTAX	15	Income Tax	GNR	100.00%	413.85%	-313.85%
				11,357,631	47,003,434	-35,645,802

GRTTAX	16	GRT Tax	GNR	100.00%	0.00%	100.00%
				60,243,550	0	60,243,550

Jurisdictional Cost of Service Study
External Allocation Factors

5
FERC
Transmission

6
PUC
Jurisdiction
Distribution

Name	No.	Description	Total
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REVENUE ALLOCATORS

REV_DIST	17	Distribution Revenue	REV	100.00%	0.00%	100.00%
				1	0	1
REV_TRANS	18	Transmission Revenue	REV	100.00%	100.00%	0.00%
				1	1	0
REV_RESALE	19	Resale Revenue	REV	0.00%	0.00%	0.00%
				0	0	0

FUEL ALLOCATORS

FUEL	20		FUL	100.00%	0.00%	100.00%
				1	0	1

OTHER ALLOCATORS

ROR	21	Rate of Return	OTHER	100.00%	100.00%	100.00%
				8.56%	8.56%	8.56%
ROD	22	Weighted Cost of Debt	OTHER	100.00%	100.00%	100.00%
				2.23%	2.23%	2.23%
ROE	23	Weighted Cost of Equity	OTHER	100.00%	100.00%	100.00%
				6.33%	6.33%	6.33%
DEBT_CAP	24	Debt Capitalization	OTHER	100.00%	100.00%	100.00%
				43.95%	43.95%	43.95%
EQUITY_CAP	25	Equity Capitalization	OTHER	100.00%	100.00%	100.00%
				56.05%	56.05%	56.05%

Jurisdictional Cost of Service Study
Internal Allocation Factors

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Internal Allocators						L	T
	Allocator Name	Description	Total	Transmission	Distribution		
TRUE	DPLT	Distribution Plant less Internals	9,026,391,329	0	9,026,391,329		
			100.00%	0.00%	100.00%		
TRUE	PLT_360	Acct 360 Distribution Plant	113,493,096	0	113,493,096		
			100.00%	0.00%	100.00%		
TRUE	PLT_362	Acct 362 Distribution Plant	1,071,977,540	-	1,071,977,540		
			100.00%	0.00%	100.00%		
TRUE	PLT_364	Acct 364 Distribution Plant	1,881,731,594	-	1,881,731,594		
			100.00%	0.00%	100.00%		
TRUE	PLT_365	Acct 365 Distribution Plant	1,947,235,550	-	1,947,235,550		
			100.00%	0.00%	100.00%		
TRUE	PLT_365NORSL	Acct 365 Distribution Plant less Resale	1,947,235,550	-	1,947,235,550		
			100.00%	0.00%	100.00%		
TRUE	PLT_366	Acct 366 Distribution Plant	377,893,800	-	377,893,800		
			100.00%	0.00%	100.00%		
TRUE	PLT_367	Acct 367 Distribution Plant	994,823,277	-	994,823,277		
			100.00%	0.00%	100.00%		
TRUE	PLT_360_2	Acct 360 & 362 Distribution Plant	1,249,198,571	0	1,249,198,571		
			100.00%	0.00%	100.00%		
TRUE	PLT_360_1	Acct 360 & 361 Distribution Plant	177,221,031	0	177,221,031		
			100.00%	0.00%	100.00%		
TRUE	PLT_364_5	Acct 364 & 365 Distribution Plant	3,828,967,143	-	3,828,967,143		
			100.00%	0.00%	100.00%		
TRUE	PLT_366_7	Acct 366 & 367 Distribution Plant	1,372,717,077	-	1,372,717,077		
			100.00%	0.00%	100.00%		
TRUE	PLT_370	Acct 370 Distribution Plant	341,126,522	-	341,126,522		
			100.00%	0.00%	100.00%		
TRUE	TRNPLT	Transmission Plant	10,162,924,834	10,162,924,834	-		
			100.00%	100.00%	0.00%		
TRUE	TOTDPLT	Distribution Plant	9,139,884,425	0	9,139,884,425		
			100.00%	0.00%	100.00%		
TRUE	DEPR	Total Depreciation Expense	490,001,659	200,405,525	289,596,134		
			100.00%	40.90%	59.10%		
TRUE	DEPR_DPLT	Distribution Depreciation Expense	230,309,657	0	230,309,657		
			100.00%	0.00%	100.00%		
TRUE	DEPR_GIPLT	General and Intangible Depreciation Expense	59,286,477	0	59,286,477		
			100.00%	0.00%	100.00%		

Jurisdictional Cost of Service Study
Internal Allocation Factors

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			L	T	
Internal Allocators					
	Allocator Name	Description	Total	Transmission	Distribution
TRUE	DISTOPLBR	Distribution Operations Labor	18,574,359	0	18,574,359
			100.00%	0.00%	100.00%
TRUE	DMAINTLBR	Distribution Maintenance Labor	11,964,895	0	11,964,895
			100.00%	0.00%	100.00%
TRUE	LABOR_NOTRN	Labor Expense Excluding A&G and Transmission Labor	74,938,461	-	74,938,461
			100.00%	0.00%	100.00%
TRUE	LABOR	Labor Expense	81,788,028	6,849,567	74,938,461
			100.00%	8.37%	91.63%
TRUE	TOTPLT	Total Plant in Service	20,372,786,945	10,170,680,034	10,202,106,912
			100.00%	49.92%	50.08%
TRUE	LBRANDPLT	50% Labor 50% Plant Excluding Account 303	10,227,287,487	5,088,764,800	5,138,522,686
			100.00%	49.76%	50.24%
TRUE	METERS	Meter Plant	341,126,522	-	341,126,522
			100.00%	0.00%	100.00%
TRUE	DEFRTX	Deferred Income Tax	150,434,000	96,702,000	53,732,000
			100.00%	64.28%	35.72%
TRUE	CUSTACCTLBR	Customer Accounts Labor	15,345,829	-	15,345,829
			100.00%	0.00%	100.00%
TRUE	CAPSTCK	Capital Stock Increase	4,180,000	-	4,180,000
			100.00%	0.00%	100.00%
TRUE	PUBREALTY	Public Utility Realty	3,110,000	1,700,000	1,410,000
			100.00%	54.66%	45.34%
TRUE	904INCREASE	Uncollectible Increase	5,949,733	-	5,949,733
			100.00%	0.00%	100.00%
TRUE	GRTINCREASE	GRT Increase	21,020,016	-	21,020,016
			100.00%	0.00%	100.00%
TRUE	ITC	Investment Tax Credit	(31,000)	(16,000)	(15,000)
			100.00%	51.61%	48.39%
TRUE	PUC	PUC FEE INCRAESE	1,024,530	-	1,024,530
			100.00%	0.00%	100.00%