



Control Number: 26000



Item Number: 108

Addendum StartPage: 14

SOAH DOCKET NO. 473-02-3169
PUC DOCKET NO. 26000

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APPLICATION OF WEST TEXAS UTILITIES COMPANY
FOR AUTHORITY TO RECONCILE FUEL COSTS

PUBLIC UTILITY COMMISSION
FILING CLERK

WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
PUBLIC UTILITY COUNSEL'S NINTH REQUEST FOR INFORMATION

SEPTEMBER 5, 2002

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FUEL COSTS	§	

WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
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Question No. 9-1:

Referencing Exhibit RWH-3 of Mr. Hamlett's testimony, please provide a citation to the specific workpapers and columns which provide the development of the "Reclass And Adjustments" amounts in column (2) and explain the basis for these adjustments.

Response No. 9-1:

Please see WP/Exhibit RWH-2 – 5, Pages 7-10 of 20. The basis for the adjustments are provided in the footnotes to the workpapers.

Prepared By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Sponsored By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

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Question No. 9-2:

Referencing Exhibit RWH-3, Column 4 of Mr. Hamlett's testimony, please identify and define each component of the non-eligible purchased power expense and explain the basis for classifying each component of expense as non-eligible.

Response No. 9-2:

A detail listing of the charges is provided in WP/Exhibit RWH-2 – 5, page 6 of 20. The columns listed in the workpaper can be divided into three categories for explanation as to why they are treated as non-eligible purchased power costs. The first category is Capacity or non-energy related charges. These items are treated as non-eligible purchased power in compliance with the fuel rule. The columns labeled Capacity and ERCOT Charges are in the first category. Additional information about the non-eligible ERCOT charges can be found in the Direct Testimony of Randall W. Hamlett, page 18.

The second category is trading organization transactions that did not result in the physical delivery of energy into WTU's system. These items are being reclassified to the off-system sales margin sharing calculation. This reclassification began in 2001, when the Company first began using the gross method of reporting these transactions versus the net method which was utilized in 2000. To properly recognize the true margins for these types of transactions, they must be reclassified to off-system sales beginning in 2001. The columns labeled Bookouts, Dedicated BO's and Options are included in the second category. Additional information about the accounting change can be found in the Direct Testimony of Randall W. Hamlett, page 17.

The third category is for costs that are recovered through the Company's Purchased Power and Conservation Factor (PPCF). Because these costs are recovered through the PPCF, they must be treated as a non-eligible expense to avoid recovery from customers twice. The column labeled SW Mesa is related to this third category. Additional information about the PPCF can be found in the Direct Testimony of Randall W. Hamlett, page 17.

Prepared By:	Randall W. Hamlett	Title:	Manager Regulatory Accounting Services
Sponsored By:	Randall W. Hamlett	Title:	Manager Regulatory Accounting Services

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WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
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Question No. 9-3:

Referencing WP EXHIBIT RWH-3a, please define each column title (e.g., Bookouts, Dedicated BOs, Options, etc.), explain why certain items are listed as "Subj to Sharing" while others are not, and explain the basis for classifying each column that is shown to be non-recoverable.

Response No. 9-3:

Bookouts: There are times when a sale or purchase is made to a designated point or hub on a day-ahead or longer basis. However, after the sale or purchase is made, but before the time for contractual delivery, it may be determined that the most economical means of satisfying that requirement is to purchase or sell an equal number of MWhs from another entity for delivery at that point. In these cases, the original sale or purchase is fulfilled from another source.

Dedicated BOs: A bookout transaction dedicated to WTU. See bookouts above.

Options: An option transaction entails a strike price and an option premium. The option premium is the price paid for the right to exercise the option at the strike price.

Pool/Economy: Purchases or sales made to affiliate entities under the CSW Operating Agreement. Please see the Direct Testimony of Donald M. Norman, pages 21 and 22.

Loss Comp: Compensation for transmission losses. Please see the Direct Testimony of Donald M. Norman, page 18.

Capacity: Firm capacity purchases from an affiliate – a non-eligible purchased power costs.

Energy: Cost of purchased power made from AEP eastern companies.

Non-Aff: Energy transactions with non-affiliated entities. Please see the Direct Testimony of Donald M. Norman, pages 22-23.

ERCOT Imbalance and ERCOT Svc: Transactions resulting from ERCOT becoming a single control area on July 31, 2001. Please see the Direct Testimony of Donald M. Norman, pages 35 – 38.

TCA Losses: Transmission losses associated with non-affiliate entities. See loss comp listed above.

ISO: ERCOT administrative fees.

Capacity: Firm capacity purchases – a non-eligible purchased power costs. Please see the Direct Testimony of Donald M. Norman, page 24.

Subject to sharing means that the items are reclassified to off-system sales to be included in the margin sharing calculation. This reclassification is detailed in the response to Office of Public Utility Counsel's Ninth Request for Information, Question No. 9-2.

Non-recoverable explanations are provided in the response to Office of Public Utility Counsel's Ninth Request for Information, Question No. 9-2.

Prepared By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Sponsored By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Donald M. Norman

Vice President Wholesale Operations

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Question No. 9-4:

Referencing WP EXHIBIT RWH-3a, for amounts that relate to costs allocated from AEP, please provide workpapers that support the allocation to WTU along with the specific agreement provisions or regulatory orders that provide the basis such allocations.

Response No. 9-4:

Costs and benefits were allocated among the four AEP West operating companies during the reconciliation period under the CSW Operating Agreement as described in Mr. Norman's testimony.

Off-system sales revenues and expenses and corresponding margins are calculated for the AEP West Operating Companies by the Interchange Cost Reconstruction (ICR) program. The response to Texas Industrial Energy Consumer's First Request for Information, Question No. 1-18, provides a detail description of the ICR program. Results of the ICR program were provided in the response to Office of Public Utility Counsel's First Request for Information, Question No. 1-33.

Please see the response to Office of Public Utility Counsel's First Request for Information, Question No. 9 for detail on bookouts, options and other trading items.

Prepared By: Dana E. Horton
Randall W. Hamlett

Title: Mgr. System Operations
Manager Regulatory Accounting
Services

Sponsored By: Donald M. Norman
Randall W. Hamlett

Title: V.P. Wholesale Operations
Manager Regulatory Accounting
Services

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WEST TEXAS UTILITIES COMPANY'S RESPONSE TO OFFICE OF
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Question No. 9-5:

Referencing Exhibit RWH-4 of Mr. Hamlett's testimony, please provide a citation to the specific workpapers and columns that provide the development of the "Adjustments" amounts in column (2) and explain the basis for these adjustments.

Response No. 9-5:

Please see WP/Exhibit RWH-2 – 5, Pages 14-16 of 20. The basis for the adjustments are provided in the footnotes to the workpapers.

Prepared By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Sponsored By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

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Question No. 9-6:

Referencing Exhibit RWH-4, Column 4 of Mr. Hamlett's testimony, please identify and define each component of the non-eligible off-system sales revenue and explain the basis for classifying each component of revenue as non-eligible.

Response No. 9-6:

A detail listing of the revenues is provided in WP/Exhibit RWH-2 – 5, page 13 of 20. The columns listed in the workpaper can be divided into five categories for explanation as to why they are treated as non-eligible off-system sales. The first category is trading organization transactions being reclassified from purchased power. This reclassification began in 2001, when the Company first began using the gross method of reporting these transactions versus the net method which was utilized in 2000. To properly recognize the true margins for these types of transactions, they must be reclassified to off-system sales beginning in 2001. The columns labeled Bookouts, Dedicated BO's and Options are included in the first category. Additional information about the accounting change can be found in the Direct Testimony of Randall W. Hamlett, page 17 and the response to Office of Public Utility Counsel's First Request for Information, Question No. 9-2.

The second category is on-system sales for resale made to various wholesale customers. The company allocates fuel between retail and on-system wholesale customers. Because fuel costs have been allocated away from the retail customer for these on-system wholesale customers and these revenues are not off-system sales revenues, these revenues are non-eligible. The column labeled On-System are included in the second category. Additional information about the allocation of costs between the retail and wholesale jurisdiction can be found in the Direct Testimony of Richard Byrne, pages 8 and 9.

The third category is the amount of margins retained by the Company per the margins sharing agreement. The column labeled Texas Merger Sharing relates to the third category. Additional information about the margin sharing calculation can be found in the Direct Testimony of

Randall W. Hamlett, page 20. Workpapers detailing the margin sharing calculation are labeled WP/Exhibit RWH-2 – 5, pages 17 – 19 of 20.

The fourth category is for South West Mesa revenues that are incorporated in the Company's Purchased Power and Conservation Factor (PPCF). The energy received from this wind farm is delivered into WTU's grid because the wind farm is located in WTU's service territory. WTU records the entire cost as a purchased power expense. However, SWEPCO and CPL also participate in this energy. WTU records their participation as a sales for resale revenue. The net amount is then incorporated into and recovered through the PPCF. Because these revenues are incorporated in the PPCF, they are treated as a non-eligible revenue to avoid giving them back to customers twice. The column labeled SW Mesa is related to this fourth category. Additional information about the PPCF can be found in the Direct Testimony of Randall W. Hamlett, page 17.

The fifth category relates to items that were recorded and later reversed or items that were inadvertently recorded in the off-system sales account. Because the items are not off-system sales revenues they are non-eligible. The columns labeled Net Assignment, Trading and O/S Trans Rev are associated to this fifth category.

Prepared By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Sponsored By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Richard Byrne

Manager of Rates

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Question No. 9-7:

Referencing WP EXHIBIT RWH-4a, please define each column title (e.g., Bookouts Margin, Dedicated BOs, Options Margin, etc.), explain why certain items are listed as "Subj to Sharing" while others are not, and explain the basis for classifying each column that is shown to be non-recoverable.

Response No. 9-7:

On System: Sales to firm wholesale customers.

Base/Margin: Margins on non-affiliated off-system sales.

Fuel: Cost of fuel associated with non-affiliated off-system sales.

Non-Aff. Margin: Margins on non-affiliated off-system sales.

Bookouts Margin: See response to Office of Public Utility Counsel's (OPC) Ninth Request for Information, Question No. 9-3.

Dedicated BO's: See response to OPC's Ninth Request for Information, Question No. 9-3.

Options Margin: See response to OPC's Ninth Request for Information, Question No. 9-3.

BO's Purch.: Bookouts. See response to OPC's Ninth Request for Information, Question No. 9-3.

Affil. Base: Margins on affiliated off-system sales.

Trading and Misc. Trans. Rev: Amounts inadvertently recorded in off-system sales. See response to OPC's Ninth Request for Information, Question No. 9-6.

Affil. Fuel: Cost of fuel associated with affiliated off-system sales.

CTP Fuel: Cost of fuel associated with off-system sales made to AEP eastern companies.

ERCOT Imbalance and ERCOT Services: See response to OPC's Ninth Request for Information, Question No. 9-3.

Mitigation: Off-system sales resulting from the 300 MW sale in the SPP agreed to in the Merger Settlement Agreement.

Mitigation Margin: Margin of off-system sales resulting from the 300 MW sale in the SPP agreed to in the Merger Settlement Agreement.

Subject to sharing means that the items are subject to the margin sharing calculation. The margin sharing calculation is detailed in the response to OPC's Ninth Request for Information, Question No. 9-6.

Non-recoverable explanations are provided in the response to OPC's Ninth Request for Information, Question No. 9-6.

Prepared By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Sponsored By: Randall W. Hamlett

Title: Manager Regulatory Accounting
Services

Donald M. Norman

Vice President Wholesale Operations

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Question No. 9-8:

Referencing WP EXHIBIT RWH-4a, please provide workpapers that develop the monthly amounts for each column entry along with all underlying assumptions and source documents.

Response No. 9-8:

WTU used the monthly "Trial Balance with Budget" to develop the WP EXHIBIT RWH-4a (the Workpaper). The first two pages of this workpaper are summary by FERC sub-account and by month. A copy of monthly Trial Balances for FERC Account 4470 is attached as Attachment A. A copy of monthly Trial Balance for FERC Account 5550 is attached as Attachment B.

The last column on page 2 of this Workpaper is all "Adjustments" supported by WP EXHIBIT RWH-4b. WP EXHIBIT RWH-4b is further supported by WP EXHIBIT RWH-4c and 4d.

Page 3 of this Workpaper is a summary of the non-eligible items pursuant to the Commission's fuel rule in PUC Subst. R. 25.236(a). Each column is explained below:

- On System column – This represents the elimination of the sum of all on system sales in FERC account 4470, sub-accounts 1000, 1100, 1200 and 1300.
- Texas Merger Sharing column – This is the portion of the off-system margins retained by WTU. See page 20 of Hamlett direct testimony and WP EXHIBIT RWH-4e.
- Net Assignment column – This column reclassifies transactions to the correct months.
- Trading column – This column removes the amounts inadvertently recorded in FERC account 4470.
- SW Mesa column – This represents the energy revenue from the Southwest Mesa Wind Farm. See page 17 of Hamlett direct testimony. Workpapers supporting these amounts are attached as Attachment C.
- O/S Trans Revenue column – This removes the amounts inadvertently recorded in FERC Account 4470.

- Bookouts #5550.0120 column – This removes purchased power bookouts in FERC Account 5550.0120. The same amounts are removed in the purchased power workpaper. Please see Attachment B.
- Dedicated Bookouts #5550.0125 column – Please see Attachment B.
- Options #5550.0130 column – Please see Attachment B.

Prepared By: J.T. Su
Sponsored By: Randall W. Hamlett

Title: Accounting Consultant
Title: Manager Regulatory Accounting
Services

CYCLE: POST4
ACGRP: P10
FORMAT: P10

WEST TEXAS UTILITIES COMPANY

TRIAL BALANCE WITH BUDGET
07/31/00

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DESCRIPTION	ACCOUNT	CURRENT MONTH		MONTHS TO DATE	
		ACTUAL	BUDGET	FAVORABLE <UNFAVR>	FAVORABLE <UNFAVR>
RESIDENTIAL SALES - TX O/U FUEL	44001200	4,933,102.05CR	89,000CR	*****	*****
TOTAL ACCOUNT 4000.0100		20,151,769.87CR	17,117,573CR	17.7	82,269,167.38CR
4000.0200 COMMERCIAL SALES					
COMMERCIAL - BASE	44202000	4,690,203.06CR	5,286,008CR	(11.3)	26,403,671.27CR
COMMERCIAL-PPCF-LOW INCOME	44202002	5,597.44CR			29,287.10CR
COMMERCIAL-PPCF-RENEWABLE	44202003	28,011.12			203,429.69
COMMERCIAL - FUEL	44202100	3,134,372.46CR	3,994,000CR	(21.5)	19,170,419.77CR
TOTAL ACCOUNT 4000.0200		11,038,609.62CR	9,341,008CR	18.2	50,796,383.18CR
4000.0300 INDUSTRIAL SALES					
INDUSTRIAL - BASE	44203000	2,286,388.09CR	2,034,004CR	12.4	13,178,525.77CR
INDUSTRIAL-PPCF-LOW INCOME	44203002	4,388.90CR			14,620.90CR
INDUSTRIAL-PPCF-RENEWABLE	44203003	25,162.10			179,725.47
INDUSTRIAL - FUEL	44203100	2,659,985.14CR	3,296,000CR	(19.3)	17,723,896.30CR
TOTAL ACCOUNT 4000.0300		7,823,977.60CR	5,380,004CR	45.4	35,365,306.22CR
4000.0400 PUB ST & HIGHWAY LTG					
STREET & HIGHWAY LIGHTING - BASE	44404000	210,865.05CR	2,290,858CR	(90.8)	1,520,539.17CR
STREET & HWY LT-PPCF-LOW INCOME	44404002	90.87CR			672.55CR
STREET & HWY LT-PPCF-RENEWABLE	44404003	850.32			3,888.80
ST & HIGHWAY LIGHTING - FUEL	44404100	58,375.89CR	1,929,000CR	(97.0)	411,291.21CR
TOTAL ACCOUNT 4000.0400		328,572.87CR	4,248,858CR	(92.3)	2,025,533.14CR
4000.0500 OTHER SALES TO PUB A					
MUNICIPAL - BASE	44505000	1,913,278.08CR			10,512,884.69CR
OTHER SALES P/A-PPCF-LOW INCOME	44505002	742.83CR			7,643.70CR
OTHER SALES P/A-PPCF-RENEWABLE	44505003	21,540.79			102,441.22
MUNICIPAL - FUEL	44505100	1,372,993.30CR			8,653,900.41CR
TOTAL ACCOUNT 4000.0500		4,735,222.40CR			21,536,546.50CR
4000.0600 SALES FOR RESALE ASSOC					
SALES FOR RESALE NONASSOCIATED	44700020	159,188.94CR			159,188.94CR
SALES FOR RESALE BOOKOUT SALES	44700060	43,549.90CR			43,549.90CR
SALES FOR RESALE OPTION SALES	44700070	15,977.54			15,977.54
SALES FOR RES - ON SYS-BASE (W/SALE)	44701000	2,510,658.79CR			15,977.54
SALES FOR RESALE-ON SYS-O/U(W-SALE)	44701100	8,787,877.78CR	3,031,565CR	(17.2)	15,856,180.98CR
SALES FOR RESALE-ON SYS-WEATHERFORD	44701200	1,787,719.26	6,322,000CR	39.0	39,135,202.51CR
SALES FOR RES - OFF SYS -BASE-NON A	44701300	362,013.00CR			667,236.32CR
SALES FOR RES - OFF SYS - FUEL NON-	44702000	371,992.86CR			824,522.99CR
SALES FOR RES - OFF SYS - FUEL NON-	44702100	4,001,130.27CR			473,648.84CR
SALES FOR RESALE - OFF SYS - BASE - AF	44703000	21,038.55CR			8,705,500.77CR
TOTAL ACCOUNT 4000.0600		14,971,642.46CR	9,807,765CR	52.7	1,359,680CR
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021				1,280,750CR
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099				15,170CR
TOTAL ACCOUNT 4000.0800					255,270CR
					57,012,703CR
					21.4
					13,734CR
					13,734CR
					206.0

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Attachment A
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DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE		MONTHS TO DATE		FAVORABLE	
		ACTUAL	BUDGET	<UNFAVR>		ACTUAL	BUDGET	<UNFAVR>	
RESIDENTIAL SALES - TX O/U FUEL	44001200	2,723,902.11CR	659,000CR	313.3		10,392,847.65CR	4,681,000CR	122.0	
TOTAL ACCOUNT 4000.0100		21,181,494.85CR	17,415,545CR	21.6		103,450,662.23CR	97,057,756CR	6.6	
4000.0200 COMMERCIAL SALES									
COMMERCIAL - BASE	44202000	5,399,792.65CR	5,485,399CR	(1.6)		31,803,463.92CR	32,007,578CR	(.6)	
COMMERCIAL-PPCF-LOW INCOME	44202002	4,824.33CR				34,111.43CR			
COMMERCIAL-PPCF-RENEWABLE	44202003	16,745.81CR				186,683.88			
COMMERCIAL - FUEL	44203100	3,656,399.79CR	3,564,000CR	2.6		22,826,819.56CR	22,582,000CR	1.1	
COMMERCIAL - TX O/U FUEL	44202200	1,722,210.45CR	449,000CR	283.6		7,118,645.18CR	3,611,000CR	97.1	
TOTAL ACCOUNT 4000.0200		10,799,973.03CR	9,498,399CR	13.7		61,596,356.21CR	58,200,578CR	5.8	
4000.0300 INDUSTRIAL SALES									
INDUSTRIAL - BASE	44203000	2,314,067.64CR	2,272,152CR	1.8		15,492,593.41CR	15,953,381CR	(2.9)	
INDUSTRIAL-PPCF-LOW INCOME	44203002	2,832.03CR				17,452.93CR			
INDUSTRIAL-PPCF-RENEWABLE	44203003	16,521.98CR				163,203.49			
INDUSTRIAL - FUEL	44203100	2,637,312.60CR	2,777,000CR	(5.0)		20,361,208.90CR	21,967,000CR	(7.3)	
INDUSTRIAL - TX O/U FUEL	44203200	1,304,342.84CR	350,000CR	272.7		5,932,331.56CR	3,763,000CR	57.6	
TOTAL ACCOUNT 4000.0300		6,275,077.09CR	5,399,152CR	16.2		41,640,383.31CR	41,683,381CR	(.1)	
4000.0400 PUB ST & HIGHWAY LTG									
STREET & HIGHWAY LIGHTING - BASE	44404000	210,922.78CR	2,454,953CR	(91.4)		1,731,461.95CR	14,785,201CR	(88.3)	
STREET & HWY LT-PPCF-LOW INCOME	44404002					672.55CR			
STREET & HWY LT-PPCF-RENEWABLE	44404003	35.68CR				3,853.12			
STREET & HIGHWAY LIGHTING - FUEL	44404100	58,299.04CR	1,739,000CR	(96.6)		469,590.25CR	11,029,000CR	(95.7)	
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	27,384.42CR	219,000CR	(87.5)		124,303.43CR	1,759,000CR	(92.9)	
TOTAL ACCOUNT 4000.0400		296,641.92CR	4,412,953CR	(93.3)		2,322,175.06CR	27,573,201CR	(91.6)	
4000.0500 OTHER SALES TO PUB A									
MUNICIPAL - BASE	44505000	2,121,501.43CR				12,634,386.12CR			
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,697.05CR				9,340.75CR			
OTHER SALES P/A-PPCF-RENEWABLE	44505003	8,308.72CR				94,132.50			
MUNICIPAL - FUEL	44505100	1,613,147.78CR				10,267,048.19CR			
MUNICIPAL POWER - TX O/U FUEL	44505200	786,692.99CR				3,251,251.91CR			
TOTAL ACCOUNT 4000.0500		4,531,347.97CR				26,067,894.47CR			
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	455,632.69CR				614,821.63CR			
SALES FOR RESALE BOOKOUT SALES	44700060	287,052.82CR				330,602.72CR			
SALES FOR RESALE OPTION SALES	44700070	9,520.46CR				6,457.08			
SALES FOR RES - ON SYS-BASE (W/SALE	44701000	2,802,709.66CR	3,431,454CR	(18.3)		18,658,890.64CR	19,803,287CR	(5.8)	
SALES FOR RES - ON SYS -FUEL (W/SALE	44701100	11,214,877.79CR	6,882,000CR	63.0		50,350,080.30CR	44,612,000CR	12.9	
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	4,348,919.02				3,681,682.70			
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	4,067.62CR				828,590.61CR			
SALES FOR RES - OFF SYS -BASE-NON A	44702000	573,293.64CR	253,420CR	126.2		1,046,942.48CR	1,613,100CR	(35.1)	
SALES FOR RES - OFF SYS - FUEL NON-	44702100	5,465,980.11CR	216,210CR	*****		14,171,480.88CR	1,496,960CR	846.7	
SALES FOR RES - OFF SYS - BASE - AF	44703000	15,699.70CR	3,900CR	302.6		68,805.49CR	19,070CR	260.8	
SALES FOR RESALE - OFF SYS - FUEL	44703100	653,062.87CR	66,560CR	881.2		3,938,300.86CR	321,830CR	*****	
TOTAL ACCOUNT 4000.0600		17,132,978.34CR	10,853,544CR	57.9		86,320,375.83CR	67,866,247CR	27.2	
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021					1,971.77			
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099		1,962CR	(100.0)		43,999.07CR	15,696CR	180.3	
TOTAL ACCOUNT 4000.0800			1,962CR	(100.0)		42,027.30CR	15,696CR	167.8	

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TRIAL BALANCE WITH BUDGET

09/30/00

RUN TIME: 10:44:09
RUN DATE: 10/16/00

DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE <UNFAVR>		MONTHS TO DATE		FAVORABLE <UNFAVR>	
		ACTUAL	BUDGET			ACTUAL	BUDGET		
		490,693.00				23,215,148.00CR			
4000.0100 RESIDENTIAL SALES									
RESIDENTIAL SALES - BASE	44001000	12,654,350.80CR	10,862,235CR	16.5		75,492,037.18CR	73,040,991CR	3.4	
RESIDENTIAL-PPCF-LOW INCOME	44001002	11,647.26CR				61,731.92CR			
RESIDENTIAL-PPCF-RENEWABLE	44001003	41,393.60CR				166,529.51			
RESIDENTIAL SALES - FUEL	44001100	4,987,468.81CR	4,902,000CR	1.7		35,365,435.46CR	35,100,000CR	.8	
RESIDENTIAL SALES - TX O/U FUEL	44001200	3,678,240.93CR	98,000	*****		14,071,088.58CR	4,583,000CR	207.0	
TOTAL ACCOUNT 4000.0100		21,373,101.40CR	15,666,235CR	36.4		124,823,763.63CR	112,723,991CR	10.7	
4000.0200 COMMERCIAL SALES									
COMMERCIAL - BASE	44202000	5,398,825.86CR	5,331,238CR	1.3		37,202,289.78CR	37,338,816CR	(.4)	
COMMERCIAL-PPCF-LOW INCOME	44202002	8,545.29CR				42,656.72CR			
COMMERCIAL-PPCF-RENEWABLE	44202003	30,883.03CR				155,800.85			
COMMERCIAL - FUEL	44202100	3,106,865.47CR	3,469,000CR	(10.4)		25,933,685.03CR	26,051,000CR	(.5)	
COMMERCIAL - TX O/U FUEL	44202200	2,302,868.63CR	70,000	*****		9,421,513.81CR	3,541,000CR	166.1	
TOTAL ACCOUNT 4000.0200		10,847,988.28CR	8,730,238CR	24.3		72,444,344.49CR	66,930,816CR	8.2	
4000.0300 INDUSTRIAL SALES									
INDUSTRIAL - BASE	44203000	2,276,223.37CR	2,185,808CR	4.1		17,768,816.78CR	18,139,189CR	(2.0)	
INDUSTRIAL-PPCF-LOW INCOME	44203002	6,806.26CR				24,259.19CR			
INDUSTRIAL-PPCF-RENEWABLE	44203003	31,121.14CR				132,082.35			
INDUSTRIAL - FUEL	44203100	2,095,306.67CR	2,805,000CR	(25.3)		22,456,515.57CR	24,772,000CR	(9.3)	
INDUSTRIAL - TX O/U FUEL	44203200	1,639,448.43CR	56,000	*****		7,571,779.99CR	3,707,000CR	104.3	
TOTAL ACCOUNT 4000.0300		6,048,905.87CR	4,934,808CR	22.6		47,689,289.18CR	46,618,189CR	2.3	
4000.0400 PUB ST & HIGHWAY LTG									
STREET & HIGHWAY LIGHTING - BASE	44404000	211,306.89CR	2,578,782CR	(91.8)		1,942,768.84CR	17,363,983CR	(88.8)	
STREET & HWY LT-PPCF-LOW INCOME	44404002	105.81CR				778.36CR			
STREET & HWY LT-PPCF-RENEWABLE	44404003	398.61CR				3,454.51			
STREET & HIGHWAY LIGHTING - FUEL	44404100	50,113.88CR	1,733,000CR	(97.1)		519,704.13CR	12,762,000CR	(95.9)	
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	37,226.17CR	35,000	206.4		161,529.60CR	1,724,000CR	(90.6)	
TOTAL ACCOUNT 4000.0400		299,151.36CR	4,276,782CR	(93.0)		2,621,326.42CR	31,849,983CR	(91.8)	
4000.0500 OTHER SALES TO PUB A									
MUNICIPAL - BASE	44505000	2,522,605.94CR				15,156,992.06CR			
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,301.71CR				10,642.46CR			
OTHER SALES P/A-PPCF-RENEWABLE	44505003	8,260.52CR				85,871.98			
MUNICIPAL - FUEL	44505100	1,496,312.51CR				11,763,360.70CR			
MUNICIPAL POWER - TX O/U FUEL	44505200	1,141,209.10CR				4,392,461.01CR			
TOTAL ACCOUNT 4000.0500		5,169,689.78CR				31,237,584.25CR			
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	658,015.50CR				1,272,837.13CR			
SALES FOR RESALE BOOKOUT SALES	44700060	328,015.55CR				658,618.27CR			
SALES FOR RESALE OPTION SALES	44700070	105,739.00CR				99,281.92CR			
SALES FOR RESALE - BOOKOUT PURCH	44700100	219,576.49				219,576.49			
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	3,005,645.49CR	3,388,799CR	(11.3)		21,664,536.13CR	23,192,086CR	(6.6)	
SALES FOR RES - ON SYS -FUEL (W/SAL	44701100	9,801,899.28CR	5,800,000CR	69.0		60,151,979.58CR	50,412,000CR	19.3	
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	6,460,478.72CR				2,778,796.02CR			
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	169,248.90				659,341.71CR			

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TRIAL BALANCE WITH BUDGET
09/30/00

RUN TIME: 10:44:09
RUN DATE: 10/16/00

DESCRIPTION	ACCOUNT	CURRENT MONTH			MONTHS TO DATE			FAVORABLE	
		ACTUAL	BUDGET	<UNFAVR>	ACTUAL	BUDGET	<UNFAVR>		
SALES FOR RES - OFF SYS -BASE-NON A	44702000	16,798.96	157,840CR	(110.6)	1,030,143.52CR	1,770,940CR	(41.8)		
SALES FOR RES - OFF SYS - FUEL NON-	44702100	448,252.22CR	428,220CR	4.7	14,619,733.10CR	1,925,180CR	659.4		
SALES FOR RES - OFF SYS - BASE - AF	44703000	59,852.39			8,953.10CR	19,070CR	(53.1)		
SALES FOR RESALE - OFF SYS - FUEL -	44703100	1,448,001.30CR			5,386,302.16CR	321,830CR	*****		
TOTAL ACCOUNT 4000.0600		21,790,570.32CR	9,774,859CR	122.9	108,110,946.15CR	77,641,106CR	39.2		
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021				1,971.77				
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099		1,962CR	(100.0)	43,999.07CR	17,658CR	149.2		
TRANS REV - MISC - CSWS	44709099	1,012.16CR			1,012.16CR				
TOTAL ACCOUNT 4000.0800		1,012.16CR	1,962CR	(48.4)	43,039.46CR	17,658CR	143.7		
4000.1100 MISC SERVICE REVENUE									
MISC SERVICE REVENUE	45102000	5,277.81CR	32,864CR	(83.9)	281,067.33CR	290,154CR	(3.1)		
TOTAL ACCOUNT 4000.1100		5,277.81CR	32,864CR	(83.9)	281,067.33CR	290,154CR	(3.1)		
4000.1200 RENT FROM ELEC PROP									
POLE CONTACTS	45401000				512,302.47CR	564,121CR	(9.2)		
RENT FROM ELECTRIC PROPERTY	45402000	23,266.98CR	31,900CR	(27.1)	474,538.30CR	289,261CR	64.1		
RENT REVENUE - HEARNE SUBSTATION	45403000				230,330.48CR	117,618CR	95.8		
TOTAL ACCOUNT 4000.1200		23,266.98CR	31,900CR	(27.1)	1,217,171.25CR	971,000CR	25.4		
4000.1300 OTHER ELECTRIC REVEN									
POWER TRADING UNREALIZED GAIN	45600180	1,025,072.37			1,021,557.87				
PLANNED LOSS REVENUE	45605200	641,234.07CR	259,830CR	146.8	3,942,301.27CR	2,338,470CR	68.6		
INTER-CO LOSS COMPENSATION	45605300		76,122CR	(100.0)	263,871.92CR	674,348CR	(60.9)		
UNBILLED REVENUE	45605400	5,606,000.00	3,389,000	(65.4)	3,901,000.00CR	2,786,000CR	40.0		
MISC WHEELING SYS - TRANS	45606400	122,441.53CR	65,630CR	86.6	781,702.06CR	570,516CR	37.0		
NON-AFFIL REV - ERCOT/TCOS	45606501	10,910,755.03CR	2,066,665CR	427.9	19,019,054.13CR	18,599,985CR	2.3		
AFFIL REV - ERCOT/TCOS	45606502	1,066,383.39CR	232,461CR	358.7	1,762,449.83CR	2,092,149CR	(15.8)		
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503		26,171CR	(100.0)	138,539.55	235,539CR	(158.8)		
SPP OPEN ACCESS TRANS SVS-AFFILIAT	45606600				12,572,634.49CR				
SPP OPEN ACCESS TRANS SVS-NON AFFI	45606601	20,631.91CR			118,709.52CR				
PROVISION FOR OPEN ACCESS - SPP	45606900				4,649,472.50				
TCA REVENUE - AFFILIATE	45606901	484,836.00CR	297,341CR	63.1	4,375,423.00	2,676,069CR	(263.5)		
TCA REVENUE - NON AFFILIATED/FIRM	45606902				730,000.00				
TCA REVENUE-NON AFFILIATED/NON FIRM	45606903				1,181,000.00				
ANCILLARY SERVICES	45607000	34,562.72			3,122,384.03CR				
OPEN ACCESS TRANS TARIFF-NON AFFIL	45607001	149,221.56CR			1,901,862.55CR				
HOME SAVERS - COMP FLUOR LIGHTING	45608100				1,126.71				
HOME SAVERS - REFRIGERATOR FEES	45608200				3,600.75CR				
OTHER ELECTRIC REVENUES	45609000	174,491.18CR	364,421CR	(52.1)	1,481,463.60CR	3,110,320CR	(52.4)		
OTHER ELECTRIC REVENUES	45609099	473.65CR	6,993CR	(93.2)	25,339.27CR	62,937CR	(59.7)		
TOTAL ACCOUNT 4000.1300		6,904,833.23CR	6,634CR	*****	36,799,253.79CR	33,146,333CR	11.0		
4000.1400 RATE REFUNDS									
PROVISION FOR RATE REFUNDS-RETAIL	44913000	1,500,000.00			1,700,000.00CR				
TOTAL ACCOUNT 4000.1400		1,500,000.00			1,700,000.00CR				
TOTAL ACCOUNT 4000.XXXX		70,963,797.19CR	43,456,282CR	63.3	426,967,785.95CR	370,189,230CR	15.3		
4010.1000 STEAM PWR GEN-OPERAT									
OPERATION SUPV/ENG TRANSFER CR	50000999	22,671.30CR			211,263.83CR				

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TRIAL BALANCE WITH BUDGET

10/31/00

RUN TIME: 15:38:38

RUN DATE: 11/15/00

DESCRIPTION	ACCOUNT	CURRENT MONTH			MONTHS TO DATE			FAVORABLE <UNFAVR>	FAVORABLE <UNFAVR>
		ACTUAL	BUDGET		ACTUAL	BUDGET			
ADIT - TX FRAN - FAX - REG ASSET	28203100	214,633.00CR			4,676,787.00CR				
					153,545,701.00CR				
ADIT - FED - UTILITY	28302000	202,609.00			18,926,554.00CR				
ADIT - FED - FAS 109 - OTHER	28303000	56,647.00			3,016,893.00CR				
ADIT - TX FRAN - FAS 109	28303100	259,256.00			1,012,445.00CR				
					22,955,892.00CR				
4000.0100 RESIDENTIAL SALES									
RESIDENTIAL SALES - BASE	44001000	8,604,319.28CR	8,455,403CR	1.8	84,096,356.46CR	81,496,394CR	3.2		
RESIDENTIAL-PPCF-LOW INCOME	44001002	6,893.67CR			68,625.59CR				
RESIDENTIAL-PPCF-RENEWABLE	44001003	23,010.99CR			143,518.52				
RESIDENTIAL SALES - FUEL	44001100	4,203,727.23CR	3,725,000CR	12.9	39,569,162.69CR	38,825,000CR	1.9		
RESIDENTIAL SALES - TX O/U FUEL	44001200	2,430,238.95CR	137,000	*****	16,501,327.53CR	4,446,000CR	271.1		
TOTAL ACCOUNT 4000.0100		15,268,190.12CR	12,043,403CR	26.8	140,091,953.75CR	124,767,394CR	12.3		
4000.0200 COMMERCIAL SALES									
COMMERCIAL - BASE	44202000	4,112,578.40CR	4,251,079CR	(3.3)	41,314,868.18CR	41,589,895CR	(.7)		
COMMERCIAL-PPCF-LOW INCOME	44202002	4,520.53CR			47,177.25CR				
COMMERCIAL-PPCF-RENEWABLE	44202003	14,847.31CR			140,953.54				
COMMERCIAL - FUEL	44202100	3,081,837.77CR	3,022,000CR	2.0	29,015,522.80CR	29,073,000CR	(.2)		
COMMERCIAL - TX O/U FUEL	44202200	1,786,995.48CR	111,000	*****	11,208,509.29CR	3,430,000CR	226.8		
TOTAL ACCOUNT 4000.0200		9,000,779.49CR	7,162,079CR	25.7	81,445,123.98CR	74,092,895CR	9.9		
4000.0300 INDUSTRIAL SALES									
INDUSTRIAL - BASE	44203000	1,941,927.92CR	2,020,736CR	(3.9)	19,710,744.70CR	20,159,925CR	(2.2)		
INDUSTRIAL-PPCF-LOW INCOME	44203002	2,385.67CR			26,644.86CR				
INDUSTRIAL-PPCF-RENEWABLE	44203003	7,000.07CR			125,082.28				
INDUSTRIAL - FUEL	44203100	2,427,517.88CR	2,772,000CR	(12.4)	24,884,033.45CR	27,544,000CR	(9.7)		
INDUSTRIAL - TX O/U FUEL	44203200	1,478,878.13CR	102,000	*****	9,050,658.12CR	3,605,000CR	151.1		
TOTAL ACCOUNT 4000.0300		5,857,709.67CR	4,690,736CR	24.9	53,546,998.85CR	51,308,925CR	4.4		
4000.0400 PUB ST & HIGHWAY LTG									
STREET & HIGHWAY LIGHTING - BASE	44404000	211,360.26CR	2,264,956CR	(90.7)	2,154,129.10CR	19,628,939CR	(89.0)		
STREET & HWY LT-PPCF-LOW INCOME	44404002	8.68CR			787.04CR				
STREET & HWY LT-PPCF-RENEWABLE	44404003	32.51CR			3,422.00				
STREET & HIGHWAY LIGHTING - FUEL	44404100	62,372.40CR	1,631,000CR	(96.2)	582,076.53CR	14,393,000CR	(96.0)		
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	36,063.37CR	60,000	160.1	197,592.97CR	1,664,000CR	(88.1)		
TOTAL ACCOUNT 4000.0400		309,837.22CR	3,835,956CR	(91.9)	2,931,163.64CR	35,685,939CR	(91.8)		
4000.0500 OTHER SALES TO PUB A									
MUNICIPAL - BASE	44505000	1,878,736.29CR			17,035,728.35CR				
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,533.36CR			12,175.82CR				
OTHER SALES P/A-PPCF-RENEWABLE	44505003	7,036.77CR			78,835.21				
MUNICIPAL - FUEL	44505100	1,471,597.54CR			13,234,958.24CR				
MUNICIPAL POWER - TX O/U FUEL	44505200	875,788.70CR			5,268,249.71CR				
TOTAL ACCOUNT 4000.0500		4,234,692.66CR			35,472,276.91CR				
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	1,469,339.12			196,501.99				

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DESCRIPTION	ACCOUNT	ACTUAL	CURRENT MONTH		MONTHS TO DATE		FAVORABLE <UNFAVR>		FAVORABLE <UNFAVR>
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
SALES FOR RESALE BOOKOUT SALES	44700060	500,682.96		157,935.31CR					
SALES FOR RESALE OPTION SALES	44700070	251,731.63CR		351,013.55CR					
SALES FOR RESALE - BOOKOUT PURCH	44700100	194,954.85CR		24,621.64					
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	2,190,601.61CR	2,752,905CR	23,855,137.74CR	25,944,991CR	(8.1)			
SALES FOR RES - ON SYS -FUEL (W/SAL	44701100	8,502,340.57CR	4,832,000CR	68,654,320.15CR	55,244,000CR	24.3			
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	976,483.19CR		3,755,279.21CR					
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	165,712.01		493,629.70CR					
SALES FOR RES - OFF SYS -BASE-NON A	44702000	13,117.73	145,410CR	1,017,025.79CR	1,916,350CR	(46.9)			
SALES FOR RES - OFF SYS - FUEL NON-	44702100	589,172.59CR	410,190CR	15,208,905.69CR	2,335,370CR	551.2			
SALES FOR RES - OFF SYS - BASE - AF	44703000	14,864.72		5,911.62	19,070CR	(131.0)			
SALES FOR RESALE - OFF SYS - FUEL -	44703100	760,764.96CR		6,147,067.12CR	321,830CR	*****			
TOTAL ACCOUNT 4000.0600		11,302,332.86CR	8,140,505CR	119,413,279.01CR	85,781,611CR	39.2			
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021			1,971.77					
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099		1,962CR	43,999.07CR	19,620CR	124.3			
TRANS REV - MISC - CSWS	44709099			1,012.16CR					
TOTAL ACCOUNT 4000.0800			1,962CR	43,039.46CR	19,620CR	119.4			
4000.1100 MISC SERVICE REVENUE									
MISC SERVICE REVENUE	45102000	6,387.98CR	32,864CR	287,455.31CR	323,018CR	(11.0)			
TOTAL ACCOUNT 4000.1100		6,387.98CR	32,864CR	287,455.31CR	323,018CR	(11.0)			
4000.1200 RENT FROM ELEC PROP									
POLE CONTACTS	45401000			512,302.47CR	564,121CR	(9.2)			
RENT FROM ELECTRIC PROPERTY	45402000	169,103.54CR	31,900CR	643,641.84CR	321,161CR	100.4			
RENT REVENUE - HEARNE SUBSTATION	45403000			230,330.48CR	117,618CR	95.8			
TOTAL ACCOUNT 4000.1200		169,103.54CR	31,900CR	1,386,274.79CR	1,002,900CR	38.2			
4000.1300 OTHER ELECTRIC REVEN									
POWER TRADING UNREALIZED GAIN	45600180	389,196.77		1,410,754.64					
PLANNED LOSS REVENUE	45605200	716,965.84CR	259,830CR	4,659,267.11CR	2,598,300CR	79.3			
INTER-CO LOSS COMPENSATION	45605300		76,262CR	263,871.92CR	750,610CR	(64.8)			
UNBILLED REVENUE	45605400	2,814,000.00	2,628,000	1,087,000.00CR	158,000CR	588.0			
MISC WHEELING SYS - TRANS	45606400	149,775.70CR	65,630CR	931,477.76CR	636,146CR	46.4			
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	2,066,665CR	21,141,635.88CR	20,666,650CR	2.3			
AFFIL REV - ERCOT/TCOS	45606502	187,298.75CR	232,461CR	1,949,748.58CR	2,324,610CR	(16.1)			
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503		26,171CR	138,539.55	261,710CR	(152.9)			
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600			12,572,634.49CR					
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601			133,591.69CR					
PROVISION FOR OPEN ACCESS - SPP	45606900			4,649,472.50					
TCA REVENUE - AFFILIATE	45606901			4,042,007.00	2,973,410CR	(235.9)			
TCA REVENUE - NON AFFILIATED/FIRM	45606902	14,882.17CR		730,000.00					
TCA REVENUE-NON AFFILIATED/NON FIRM	45606903			1,181,000.00					
ANCILLARY SERVICES	45607000			3,134,865.67CR					
OPEN ACCESS TRANS TARIFF-NON AFFIL	45607001	104,282.89CR		2,006,145.44CR					
HOME SAVERS - COMP FLUOR LIGHTING	45608100			1,126.71					
HOME SAVERS - REFRIGERATOR FEES	45608200			3,600.75CR					
OTHER ELECTRIC REVENUES	45609000	88,750.85CR	364,421CR	1,570,214.45CR	3,474,741CR	(54.8)			
OTHER ELECTRIC REVENUES	45609099	139,233CR	6,993CR	25,478.50CR	69,930CR	(63.6)			
TOTAL ACCOUNT 4000.1300		527,378.05CR	767,774CR	37,326,631.84CR	33,914,107CR	10.1			
4000.1400 RATE REFUNDS									

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TRIAL BALANCE WITH BUDGET
11/30/00RUN TIME: 10:52:55
RUN DATE: 12/18/00

DESCRIPTION	ACCOUNT	CURRENT MONTH		MONTHS TO DATE		FAVORABLE <UNFAVR>	BUDGET	ACTUAL	FAVORABLE <UNFAVR>
		ACTUAL	BUDGET	ACTUAL	BUDGET				
ADIT - FED - UTILITY	28302000	308,581.00		18,617,973.00CR					
ADIT - FED - FAS 109 - OTHER	28303000	57,142.00		2,959,751.00CR					
ADIT - TX FRAN - FAS 109	28303100			1,012,445.00CR					
ADIT - FED - EXCESS 190 GU	28305000	3,549.00		3,549.00					
		369,272.00		22,586,620.00CR					
4000.0100 RESIDENTIAL SALES									
RESIDENTIAL SALES - BASE	44001000	6,418,307.50CR	5,378,304CR	90,514,663.96CR	86,874,698CR				4.2
RESIDENTIAL-PPCF-LOW INCOME	44001002	3,394.03CR		72,019.62CR					
RESIDENTIAL-PPCF-RENEWABLE	44001003	11,347.52CR		132,171.00					
RESIDENTIAL SALES - FUEL	44001100	3,076,481.14CR	3,112,000CR	42,645,643.83CR	41,937,000CR				1.7
RESIDENTIAL SALES - TX O/U FUEL	44001200	688,473.53CR	142,000	17,189,801.06CR	4,304,000CR				299.4
TOTAL ACCOUNT 4000.0100		10,198,003.72CR	8,348,304CR	150,289,957.47CR	133,115,698CR				12.9
4000.0200 COMMERCIAL SALES									
COMMERCIAL - BASE	44202000	3,357,493.44CR	3,343,592CR	44,672,361.62CR	44,933,487CR				(.6)
COMMERCIAL-PPCF-LOW INCOME	44202002	3,735.10CR		50,912.35CR					
COMMERCIAL-PPCF-RENEWABLE	44202003	12,882.69CR		128,070.85					
COMMERCIAL - FUEL	44202100	2,805,860.19CR	2,815,000CR	31,821,382.99CR	31,888,000CR				(.2)
COMMERCIAL - TX O/U FUEL	44202200	1,041,373.29CR	128,000	12,249,882.58CR	3,302,000CR				271.0
TOTAL ACCOUNT 4000.0200		7,221,344.71CR	6,030,592CR	88,666,468.69CR	80,123,487CR				10.7
4000.0300 INDUSTRIAL SALES									
INDUSTRIAL - BASE	44203000	1,553,057.38CR	1,942,899CR	21,263,802.08CR	22,102,824CR				(3.8)
INDUSTRIAL-PPCF-LOW INCOME	44203002	5,794.21CR		32,439.07CR					
INDUSTRIAL-PPCF-RENEWABLE	44203003	51,659.61CR		73,422.67					
INDUSTRIAL - FUEL	44203100	2,315,110.27CR	2,928,000CR	27,199,143.72CR	30,472,000CR				(10.7)
INDUSTRIAL - TX O/U FUEL	44203200	1,062,935.75CR	133,000	10,113,593.87CR	3,472,000CR				191.3
TOTAL ACCOUNT 4000.0300		4,988,557.22CR	4,737,899CR	58,535,556.07CR	56,046,824CR				4.4
4000.0400 PUB ST & HIGHWAY LTG									
STREET & HIGHWAY LIGHTING - BASE	44404000	227,580.11CR	1,623,902CR	2,381,709.21CR	21,252,841CR				(88.8)
STREET & HWY LT-PPCF-LOW INCOME	44404002	8.68CR		795.72CR					
STREET & HWY LT-PPCF-RENEWABLE	44404003	32.51CR		3,389.49					
STREET & HIGHWAY LIGHTING - FUEL	44404100	62,395.29CR	1,400,000CR	644,471.82CR	15,793,000CR				(95.9)
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	32,105.13CR	64,000	229,698.10CR	1,600,000CR				(85.6)
TOTAL ACCOUNT 4000.0400		322,121.72CR	2,959,902CR	3,253,285.36CR	38,645,841CR				(91.6)
4000.0500 OTHER SALES TO PUB A									
MUNICIPAL - BASE	44505000	1,838,803.87CR		18,874,532.22CR					
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,533.36CR		13,709.18CR					
OTHER SALES P/A-PPCF-RENEWABLE	44505003	7,036.77CR		71,798.44					
MUNICIPAL - FUEL	44505100	1,208,912.51CR		14,443,870.75CR					
MUNICIPAL POWER - TX O/U FUEL	44505200	572,574.13CR		5,840,823.84CR					
TOTAL ACCOUNT 4000.0500		3,628,860.64CR		39,101,137.55CR					
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	1,676,998.25		1,873,500.24					
SALES FOR RESALE BOOKOUT SALES	44700060	446,439.21		288,503.90					
SALES FOR RESALE OPTION SALES	44700070	297,492.86CR		648,506.41CR					

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TRIAL BALANCE WITH BUDGET
11/30/00

RUN TIME: 10:52:55
RUN DATE: 12/18/00

		CURRENT MONTH		MONTHS TO DATE		FAVORABLE <UNFAVR>	
DESCRIPTION	ACCOUNT	ACTUAL	BUDGET	ACTUAL	BUDGET	FAVORABLE <UNFAVR>	FAVORABLE <UNFAVR>
SALES FOR RESALE - BOOKOUT PURCH	44700100	270,724.96CR		246,103.32CR			
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	2,025,670.95CR	2,377,164CR	25,880,808.69CR	28,322,155CR	(14.8)	(8.6)
SALES FOR RES - ON SYS - FUEL (W/SAL	44701100	7,182,368.08CR	5,037,000CR	75,836,688.23CR	60,281,000CR	42.6	25.8
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	333,272.45		3,422,006.76CR			
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	64,837.19		428,792.51CR			
SALES FOR RES - OFF SYS -BASE-NON A	44702000	10,845.20	188,850CR	1,006,180.59CR	2,105,200CR	(105.7)	(52.2)
SALES FOR RES - OFF SYS - FUEL NON-	44702100	595,137.57CR	484,680CR	15,804,043.26CR	2,820,050CR	22.8	460.4
SALES FOR RES - OFF SYS - BASE - AF	44703000	81,846.50	19,300CR	87,758.12	38,370CR	(524.1)	(328.7)
SALES FOR RESALE - OFF SYS - FUEL -	44703100	939,716.78CR	87,250CR	7,086,783.90CR	409,080CR	977.0	*****
TOTAL ACCOUNT 4000.0600		8,696,872.40CR	8,194,244CR	128,110,151.41CR	93,975,855CR	6.1	36.3
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021			1,971.77			
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099		1,962CR	43,999.07CR	21,582CR	(100.0)	103.9
TRANS REV - MISC - CSWS	44709099	1,153.80CR		2,165.96CR			
TOTAL ACCOUNT 4000.0800		1,153.80CR	1,962CR	44,193.26CR	21,582CR	(41.2)	104.8
4000.1100 MISC SERVICE REVENUE	45102000	82,157.68CR	32,864CR	369,612.99CR	355,882CR	150.0	3.9
MISC SERVICE REVENUE		82,157.68CR	32,864CR	369,612.99CR	355,882CR	150.0	3.9
TOTAL ACCOUNT 4000.1100							
4000.1200 RENT FROM ELEC PROP							
POLE CONTACTS	45401000			512,302.47CR	564,121CR	(18.2)	(9.2)
RENT FROM ELECTRIC PROPERTY	45402000	26,082.92CR	31,900CR	669,724.76CR	353,061CR	(100.0)	89.7
RENT REVENUE - HEARNE SUBSTATION	45403000	29,685.19CR		260,015.67CR	117,618CR	(80.9)	121.1
TOTAL ACCOUNT 4000.1200		55,768.11CR	31,900CR	1,442,042.90CR	1,034,800CR	74.8	39.4
4000.1300 OTHER ELECTRIC REVEN							
POWER TRADING UNREALIZED GAIN	45600180	187,009.62CR		1,223,745.02	2,858,130CR	176.3	88.1
PLANNED LOSS REVENUE	45605200	717,971.31CR	259,830CR	5,377,238.42CR	827,352CR	(100.0)	(68.1)
INTER-CO LOSS COMPENSATION	45605300		76,742CR	263,871.92CR	218,000	(80.9)	286.7
UNBILLED REVENUE	45605400	680,000.00	376,000	407,000.00CR	701,776CR	36.1	45.5
MISC WHEELING SYS - TRANS	45606400	89,351.96CR	65,630CR	1,020,829.72CR	22,733,315CR	2.7	2.3
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	2,066,665CR	23,264,217.63CR	2,557,071CR	(19.4)	(16.4)
AFFIL REV - ERCOT/TCOS	45606502	187,298.75CR	232,461CR	2,137,047.33CR	287,881CR	(100.0)	(148.1)
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503	5.64CR	26,171CR	138,533.91			
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600			12,572,634.49CR			
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601	18,125.36CR		151,717.05CR			
PROVISION FOR OPEN ACCESS - SPP	45606900		297,341CR	4,649,472.50	3,270,751CR	53.6	(209.6)
TCA REVENUE - AFFILIATE	45606901	456,750.00CR		3,585,257.00			
TCA REVENUE - NON AFFILIATED/FIRM	45606902			730,000.00			
TCA REVENUE-NON AFFILIATED/NON FIRM	45606903			1,181,000.00			
ANCILLARY SERVICES	45607000	117,217.39		3,017,648.28CR			
OPEN ACCESS TRANS TARIFF-NON AFFIL	45607001	122,519.46CR		2,128,664.90CR			
HOME SAVERS - COMP FLUOR LIGHTING	45608100			1,126.71			
HOME SAVERS - REFRIGERATOR FEES	45608200			3,600.75CR			
OTHER ELECTRIC REVENUES	45609000	1,598,674.68CR	364,421CR	3,168,889.13CR	3,839,162CR	338.7	(17.5)
OTHER ELECTRIC REVENUES	45609001	717.08CR	6,993CR	26,195.58CR	76,923CR	(89.7)	(65.9)
TOTAL ACCOUNT 4000.1300		4,703,788.22CR	3,020,254CR	42,030,420.06CR	36,934,361CR	55.7	13.8
TOTAL ACCOUNT 4000.XXXX		39,898,628.22CR	33,357,921CR	511,842,825.76CR	440,254,330CR	19.6	16.3
4010.1000 STEAM PWR GEN-OPERAT							

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TRIAL BALANCE WITH BUDGET

12/31/00

RUN TIME: 11:37:02

RUN DATE: 01/18/01

DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE <UNFAVR>		MONTHS TO DATE		FAVORABLE <UNFAVR>	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
MUNICIPAL POWER - TX O/U FUEL	44505200	1,123,856.39CR		6,964,680.23CR		6,964,680.23CR		6,964,680.23CR	
TOTAL ACCOUNT 4000.0500		3,385,652.07CR		42,486,789.62CR		42,486,789.62CR		42,486,789.62CR	
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	5,470,012.41CR		3,596,512.17CR		3,596,512.17CR		3,596,512.17CR	
SALES FOR RESALE BOOKOUT SALES	44700060	2,526,946.31CR		2,238,442.41CR		2,238,442.41CR		2,238,442.41CR	
SALES FOR RESALE OPTION SALES	44700070	1,016,067.10		367,560.69		367,560.69		367,560.69	
SALES FOR RESALE - BOOKOUT PURCH	44700100	698,840.64		452,737.32		452,737.32		452,737.32	
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	1,873,807.33CR		27,754,616.02CR		27,754,616.02CR		27,754,616.02CR	
SALES FOR RES - ON SYS - FUEL (W/SAL	44701100	7,977,354.94CR		83,814,043.17CR		83,814,043.17CR		83,814,043.17CR	
SALES FOR RESALE-ON SYS-O(U(W.SALE)	44701200	4,634,730.82CR		8,056,737.58CR		8,056,737.58CR		8,056,737.58CR	
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	448,602.33CR		877,394.84CR		877,394.84CR		877,394.84CR	
SALES FOR RES - OFF SYS -BASE-NON A	44702000	148,534.10CR		1,154,714.69CR		1,154,714.69CR		1,154,714.69CR	
SALES FOR RES - OFF SYS - FUEL NON-	44702100	1,744,787.29CR		17,548,830.55CR		17,548,830.55CR		17,548,830.55CR	
SALES FOR RES - OFF SYS - BASE - AF	44703000	29,652.25		117,410.37		117,410.37		117,410.37	
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001	1,116,281.07		1,116,281.07		1,116,281.07		1,116,281.07	
SALES FOR RESALE - OFF SYS - FUEL -	44703100	804,831.40CR		7,891,615.30CR		7,891,615.30CR		7,891,615.30CR	
TOTAL ACCOUNT 4000.0600		22,768,765.87CR		150,878,917.28CR		150,878,917.28CR		150,878,917.28CR	
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021			1,971.77		1,971.77		1,971.77	
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099			43,999.07CR		43,999.07CR		43,999.07CR	
TRANS REV - MISC - CSWS	44709099			65,124.39CR		65,124.39CR		65,124.39CR	
TOTAL ACCOUNT 4000.0800				107,151.69CR		107,151.69CR		107,151.69CR	
4000.1100 MISC SERVICE REVENUE									
MISC SERVICE REVENUE	45102000	55,356.00CR		424,968.99CR		424,968.99CR		424,968.99CR	
TOTAL ACCOUNT 4000.1100		55,356.00CR		424,968.99CR		424,968.99CR		424,968.99CR	
4000.1200 RENT FROM ELEC PROP									
POLE CONTACTS	45401000			512,302.47CR		512,302.47CR		512,302.47CR	
RENT FROM ELECTRIC PROPERTY	45402000	22,587.32CR		692,312.08CR		692,312.08CR		692,312.08CR	
RENT REVENUE - HEARNE SUBSTATION	45403000	55,132.77CR		315,148.44CR		315,148.44CR		315,148.44CR	
TOTAL ACCOUNT 4000.1200		77,720.09CR		1,519,762.99CR		1,519,762.99CR		1,519,762.99CR	
4000.1300 OTHER ELECTRIC REVEN									
POWER TRADING UNREALIZED GAIN	45600180	647,453.84		1,871,198.86		1,871,198.86		1,871,198.86	
PLANNED LOSS REVENUE	45605200	636,196.16CR		6,013,434.58CR		6,013,434.58CR		6,013,434.58CR	
INTER-CO LOSS COMPENSATION	45605300	56,252CR		883,604CR		883,604CR		883,604CR	
UNBILLED REVENUE	45605400	425,000.00CR		832,000.00CR		832,000.00CR		832,000.00CR	
MISC WHEELING SYS - TRANS	45606400	84,437.36CR		1,105,267.08CR		1,105,267.08CR		1,105,267.08CR	
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,861.46CR		25,387,079.09CR		25,387,079.09CR		25,387,079.09CR	
AFFIL REV - ERCOT/TCOS	45606502	110,537.82CR		2,247,585.15CR		2,247,585.15CR		2,247,585.15CR	
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503	138,533.91CR		314,052CR		314,052CR		314,052CR	
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600			12,572,634.49CR		12,572,634.49CR		12,572,634.49CR	
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601	16,127.86CR		167,844.91CR		167,844.91CR		167,844.91CR	
PROVISION FOR OPEN ACCESS - SPP	45606900			4,649,472.50		4,649,472.50		4,649,472.50	
TCA REVENUE - AFFILIATE	45606901	497,381.00CR		3,087,876.00		3,087,876.00		3,087,876.00	
TCA REVENUE - NON AFFILIATED/FIRM	45606902			730,000.00		730,000.00		730,000.00	
TCA REVENUE-NON AFFILIATED/NON FIRM	45606903			1,181,000.00		1,181,000.00		1,181,000.00	
ANCILLARY SERVICES	45607000	2,137,264.82CR		5,154,913.10CR		5,154,913.10CR		5,154,913.10CR	
OPEN ACCESS TRANS TARIFF-NON AFFIL	45607001	153,114.99CR		2,281,779.89CR		2,281,779.89CR		2,281,779.89CR	
HOME SAVERS - COMP FLUOR LIGHTING	45608100			1,126.71		1,126.71		1,126.71	

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DESCRIPTION	ACCOUNT	CURRENT MONTH		MONTHS TO DATE		FAVORABLE		FAVORABLE	
		ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>	<UNFAVR>	<UNFAVR>
4000.0100 RESIDENTIAL SALES									
RESIDENTIAL SALES - BASE	44001000	6,504,899.92CR	6,561,741CR	6,504,899.92CR	6,561,741CR	(.9)			(.9)
RESIDENTIAL-PPCF-LOW INCOME	44001002	8,075.98CR	6,280CR	8,075.98CR	6,280CR	28.6			28.6
RESIDENTIAL-PPCF-RENEWABLE	44001003	26,952.92CR	20,968CR	26,952.92CR	20,968CR	28.5			28.5
RESIDENTIAL SALES - FUEL	44001100	5,864,748.50CR	3,489,164CR	5,864,748.50CR	3,489,164CR	68.1			68.1
RESIDENTIAL SALES - TX O/U FUEL	44001200	5,068,694.26CR	1,453,064	5,068,694.26CR	1,453,064	448.8			448.8
TOTAL ACCOUNT 4000.0100		17,473,371.58CR	8,625,089CR	17,473,371.58CR	8,625,089CR	102.6			102.6
4000.0200 COMMERCIAL SALES									
COMMERCIAL - BASE	44202000	2,828,308.38CR	3,510,300CR	2,828,308.38CR	3,510,300CR	(19.4)			(19.4)
COMMERCIAL-PPCF-LOW INCOME	44202002	3,692.50CR	4,241CR	3,692.50CR	4,241CR	(12.9)			(12.9)
COMMERCIAL-PPCF-RENEWABLE	44202003	12,659.34CR	14,492CR	12,659.34CR	14,492CR	(12.6)			(12.6)
COMMERCIAL - FUEL	44202100	3,562,614.06CR	2,422,609CR	3,562,614.06CR	2,422,609CR	47.1			47.1
COMMERCIAL - TX O/U FUEL	44202200	3,085,451.71CR	1,278,349	3,085,451.71CR	1,278,349	341.4			341.4
TOTAL ACCOUNT 4000.0200		9,492,725.99CR	4,673,293CR	9,492,725.99CR	4,673,293CR	103.1			103.1
4000.0300 INDUSTRIAL SALES									
INDUSTRIAL - BASE	44203000	1,350,905.49CR	2,086,961CR	1,350,905.49CR	2,086,961CR	(35.3)			(35.3)
INDUSTRIAL-PPCF-LOW INCOME	44203002	4,591.12CR	2,206CR	4,591.12CR	2,206CR	108.1			108.1
INDUSTRIAL-PPCF-RENEWABLE	44203003	22,180.48CR	14,730CR	22,180.48CR	14,730CR	50.6			50.6
INDUSTRIAL - FUEL	44203100	2,913,030.40CR	2,463,036CR	2,913,030.40CR	2,463,036CR	18.3			18.3
INDUSTRIAL - TX O/U FUEL	44203200	2,657,645.49CR	1,422,325	2,657,645.49CR	1,422,325	286.9			286.9
TOTAL ACCOUNT 4000.0300		6,948,352.98CR	3,144,608CR	6,948,352.98CR	3,144,608CR	121.0			121.0
4000.0400 PUB ST & HIGHWAY LTG									
STREET & HIGHWAY LIGHTING - BASE	44404000	200,720.90CR	226,379CR	200,720.90CR	226,379CR	(11.3)			(11.3)
STREET & HWY LT-PPCF-LOW INCOME	44404002	8.68CR	116CR	8.68CR	116CR	(92.5)			(92.5)
STREET & HWY LT-PPCF-RENEWABLE	44404003	32.51CR	436CR	32.51CR	436CR	(92.5)			(92.5)
STREET & HIGHWAY LIGHTING - FUEL	44404100	74,367.84CR	56,829CR	74,367.84CR	56,829CR	30.9			30.9
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	64,267.92CR	30,400	64,267.92CR	30,400	311.4			311.4
TOTAL ACCOUNT 4000.0400		339,397.85CR	253,360CR	339,397.85CR	253,360CR	34.0			34.0
4000.0500 OTHER SALES TO PUB A									
MUNICIPAL - BASE	44505000	944,619.34CR	1,528,122CR	944,619.34CR	1,528,122CR	(38.2)			(38.2)
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,533.36CR	1,433CR	1,533.36CR	1,433CR	7.0			7.0
OTHER SALES P/A-PPCF-RENEWABLE	44505003	7,036.77CR	6,682CR	7,036.77CR	6,682CR	5.3			5.3
MUNICIPAL - FUEL	44505100	1,502,561.28CR	1,090,270CR	1,502,561.28CR	1,090,270CR	37.8			37.8
MUNICIPAL POWER - TX O/U FUEL	44505200	1,336,064.01CR	586,561	1,336,064.01CR	586,561	327.8			327.8
TOTAL ACCOUNT 4000.0500		3,791,814.76CR	2,039,946CR	3,791,814.76CR	2,039,946CR	85.9			85.9
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	282,847.12CR		282,847.12CR					
SALES FOR RESALE BOOKOUT SALES	44700060	17,248,512.37CR		17,248,512.37CR					
SALES FOR RESALE OPTION SALES	44700070	54,367.92CR		54,367.92CR					
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	2,121,253.68CR	2,465,179CR	2,121,253.68CR	2,465,179CR	(14.0)			(14.0)
SALES FOR RES - ON SYS - FUEL (W/SAL	44701100	10,461,288.10CR	4,452,476CR	10,461,288.10CR	4,452,476CR	135.0			135.0
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	1,128,743.18CR	240,914	1,128,743.18CR	240,914	568.5			568.5
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	210,122.39CR		210,122.39CR					
SALES FOR RES - OFF SYS -BASE-NON A	44702000	59,929.86CR	5,633CR	59,929.86CR	5,633CR	963.9			963.9
SALES FOR RES - OFF SYS - FUEL NON-	44702100	485,553.54CR	851,901CR	485,553.54CR	851,901CR	(43.0)			(43.0)
SALES FOR RES - OFF SYS - BASE - AF	44703000	27,798.92	5	27,798.92	5	*****			*****
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001	480,161.72		480,161.72					

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WEST TEXAS UTILITIES COMPANY
TRIAL BALANCE WITH PRIOR YEAR
01/31/01

CYCLE: POST4
ACGRP: P10
FORMAT: P10

PAGE: 12

RUN TIME: 15:38:08
RUN DATE: 05/15/01

DESCRIPTION	ACCOUNT	CURRENT MONTH		MONTHS TO DATE		FAVORABLE <UNFAVR>
		ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	
SALES FOR RESALE - OFF SYS - FUEL -	44703100	521,124.46CR	1,065CR	521,124.46CR	1,065CR	<UNFAVR>
MITIGATION REVENUE	44704700	1,890,995.84CR		1,890,995.84CR		*****
TOTAL ACCOUNT 4000.0600		33,956,777.82CR	7,535,335CR	33,956,777.82CR	7,535,335CR	350.6
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021		1,972		1,972	100.0
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099		1,972		1,972	100.0
TOTAL ACCOUNT 4000.0800						100.0
4000.1100 MISC SERVICE REVENUE						
MISC SERVICE REVENUE	45102000	45,145.50CR	31,130CR	45,145.50CR	31,130CR	45.0
TOTAL ACCOUNT 4000.1100		45,145.50CR	31,130CR	45,145.50CR	31,130CR	45.0
4000.1200 RENT FROM ELEC PROP						
POLE CONTACTS	45401000					
RENT FROM ELECTRIC PROPERTY	45402000					
RENT REVENUE - HEARNE SUBSTATION	45403000	34,051.49CR	31,296CR	34,051.49CR	31,296CR	8.8
TOTAL ACCOUNT 4000.1200		34,051.49CR	31,296CR	34,051.49CR	31,296CR	8.8
4000.1300 OTHER ELECTRIC REVEN						
POWER TRADING UNREALIZED GAIN	45600180	449,226.14CR		449,226.14CR		
PLANNED LOSS REVENUE	45605200	895,280.46CR	274,669CR	895,280.46CR	274,669CR	225.9
INTER-CO LOSS COMPENSATION	45605300					
UNBILLED REVENUE	45605400	498,000.00	919,000CR	498,000.00	919,000CR	(154.2)
MISC WHEELING SYS - TRANS	45606400	139,927.63CR	45,817	139,927.63CR	45,817	405.4
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	1,629,138CR	2,122,581.75CR	1,629,138CR	30.3
AFFIL REV - ERCOT/TCOS	45606502	187,298.75CR	163,228CR	187,298.75CR	163,228CR	14.7
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503	92,910.42CR	15,009CR	92,910.42CR	15,009CR	519.0
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600		12,572.634CR		12,572.634CR	(100.0)
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601	21,028.19CR	5,830CR	21,028.19CR	5,830CR	260.7
PROVISION FOR OPEN ACCESS - SPP	45606900	4,649,473	8,601,458	4,649,473	8,601,458	100.0
TCA REVENUE - AFFILIATE	45606901	456,750.00CR	730,000	456,750.00CR	730,000	105.3
TCA REVENUE - NON AFFILIATED/FIRM	45606902					100.0
TCA REVENUE-NON AFFILIATED/NON FIRM	45606903					100.0
ANCILLARY SERVICES	45607000	136,317.08CR	3,064,973CR	136,317.08CR	3,064,973CR	(95.6)
OPEN ACCESS TRANS TARIFF-NON AFFIL	45607001	125,518.70CR	833,436CR	125,518.70CR	833,436CR	(84.9)
HOME SAVERS - COMP FLUOR LIGHTING	45608100		1,103		1,103	100.0
HOME SAVERS - REFRIGERATOR FEES	45608200		643CR		643CR	(100.0)
OTHER ELECTRIC REVENUES	45609000	210,794.34CR	155,315CR	210,794.34CR	155,315CR	35.7
TOTAL ACCOUNT 4000.1300		4,339,633.46CR	4,425,145CR	4,339,633.46CR	4,425,145CR	(1.9)
TOTAL ACCOUNT 4000.XXXX		76,421,271.43CR	30,757,230CR	76,421,271.43CR	30,757,230CR	148.5
4010.1000 STEAM PWR GEN-OPERAT						
OPERATION SUPV/ENG TRANSFER CR	50000999	20,782.86CR	24,016CR	20,782.86CR	24,016CR	(13.5)
OPER SUPERVISION & ENGINEER	50009000	88,431.90	130,159	88,431.90	130,159	32.1
STEAM SUPERVISION & ENGINEER - CSWS	50009099	195,259.44	51,333	195,259.44	51,333	(280.4)
STEAM TRANSFER CREDIT	50200999	55,797.09CR	54,127CR	55,797.09CR	54,127CR	3.1
POLLUTION CONTROL EQUIPMENT	50202000	46,437.97	53,057	46,437.97	53,057	12.5
WATER TREATMENT EXPENSE	50203000	77,155.21	62,124	77,155.21	62,124	(24.2)
MISC STEAM EXPENSES	50209000	157,053.24	144,711	157,053.24	144,711	(8.5)
MISC STEAM EXPENSES - CSWS	50209099	4,483.36		4,483.36		

CYCLE: POST4

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TRIAL BALANCE WITH PRIOR YEAR

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DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE		MONTHS TO DATE		FAVORABLE	
		ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>	ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>
ADIT - TX FRAN - FAS 109	28303100					1,012,445.00CR	1,012,445CR		
ADIT - FED - EXCESS 190 GU	28305000	333,910.00	1,835	(100.0)		22,748,072.00CR	12,360CR	(100.0)	
			321,042	4.0			20,787,052CR	9.4	
4000.0100 RESIDENTIAL SALES									
RESIDENTIAL SALES - BASE	44001000	6,729,255.44CR	5,405,465CR	24.5		13,234,155.36CR	11,967,206CR	10.6	
RESIDENTIAL-PPCF-LOW INCOME	44001002	8,077.16CR	5,441CR	48.4		16,153.14CR	11,721CR	37.8	
RESIDENTIAL-PPCF-RENEWABLE	44001003	26,957.39CR	115,243	123.4		53,910.31CR	94,275	157.2	
RESIDENTIAL SALES - FUEL	44001100	4,400,405.64CR	3,019,219CR	45.7		10,265,154.14CR	6,508,383CR	57.7	
RESIDENTIAL SALES - TX O/U FUEL	44001200	710,857.85CR	114,328CR	521.8		5,779,552.11CR	1,338,737	531.7	
TOTAL ACCOUNT 4000.0100		11,875,553.48CR	8,429,210CR	40.9		29,348,925.06CR	17,054,298CR	72.1	
4000.0200 COMMERCIAL SALES									
COMMERCIAL - BASE	44202000	3,708,956.00CR	2,829,343CR	31.1		6,537,264.38CR	6,339,643CR	3.1	
COMMERCIAL-PPCF-LOW INCOME	44202002	5,005.16CR	4,095CR	22.2		8,697.66CR	8,336CR	4.3	
COMMERCIAL-PPCF-RENEWABLE	44202003	16,734.07CR	115,269	114.5		29,393.41CR	100,777	129.2	
COMMERCIAL - FUEL	44202100	3,056,102.67CR	2,340,791CR	30.6		6,618,716.73CR	4,763,400CR	38.9	
COMMERCIAL - TX O/U FUEL	44202200	499,968.86CR	59,662CR	738.0		3,585,420.57CR	1,218,687	394.2	
TOTAL ACCOUNT 4000.0200		7,286,766.76CR	5,118,622CR	42.4		16,779,492.75CR	9,791,915CR	71.4	
4000.0300 INDUSTRIAL SALES									
INDUSTRIAL - BASE	44203000	1,711,555.40CR	1,386,495CR	23.4		3,062,460.89CR	3,473,455CR	(11.8)	
INDUSTRIAL-PPCF-LOW INCOME	44203002	2,877.31CR	2,028CR	41.9		7,468.43CR	4,234CR	76.4	
INDUSTRIAL-PPCF-RENEWABLE	44203003	15,080.23CR	120,404	112.5		37,260.71CR	105,674	135.3	
INDUSTRIAL - FUEL	44203100	2,564,909.64CR	2,236,785CR	14.7		5,477,940.04CR	4,699,821CR	16.6	
INDUSTRIAL - TX O/U FUEL	44203200	421,543.66CR	15,051CR	*****		3,079,189.15CR	1,407,274	318.8	
TOTAL ACCOUNT 4000.0300		4,715,966.24CR	3,519,955CR	34.0		11,664,319.22CR	6,664,562CR	75.0	
4000.0400 PUB ST & HIGHWAY LTG									
STREET & HIGHWAY LIGHTING - BASE	44404000	223,297.63CR	209,481CR	6.6		424,018.53CR	435,860CR	(2.7)	
STREET & HWY LT-PPCF-LOW INCOME	44404002	115.81CR	116CR	(.2)		124.49CR	231CR	(46.1)	
STREET & HWY LT-PPCF-RENEWABLE	44404003	436.00CR	2,657	116.4		468.51CR	2,221	121.1	
STREET & HIGHWAY LIGHTING - FUEL	44404100	74,347.60CR	56,833CR	30.8		148,715.44CR	113,662CR	30.8	
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	12,412.15CR	330	*****		76,680.07CR	30,730	349.5	
TOTAL ACCOUNT 4000.0400		310,609.19CR	263,443CR	17.9		650,007.04CR	516,802CR	25.8	
4000.0500 OTHER SALES TO PUB A									
MUNICIPAL - BASE	44505000	1,443,851.35CR	994,510CR	45.2		2,388,470.69CR	2,522,632CR	(5.3)	
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,833.91CR	1,463CR	25.4		3,367.27CR	2,896CR	16.3	
OTHER SALES P/A-PPCF-RENEWABLE	44505003	7,404.79CR	55,036	113.5		14,441.56CR	48,354	129.9	
MUNICIPAL - FUEL	44505100	1,390,660.32CR	1,110,822CR	25.2		2,893,221.60CR	2,201,092CR	31.4	
MUNICIPAL POWER - TX O/U FUEL	44505200	233,136.43CR	14,500CR	*****		1,569,200.44CR	572,061	374.3	
TOTAL ACCOUNT 4000.0500		3,076,886.80CR	2,066,259CR	48.9		6,868,701.56CR	4,106,205CR	67.3	
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	308,950.08CR				591,797.20CR			
SALES FOR RESALE BOOKOUT SALES	44700060	19,140.134.19CR				36,388,646.56CR			
SALES FOR RESALE OPTION SALES	44700070	98,175.84CR				152,543.76CR			
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	1,863,664.94CR	2,536,991CR	(26.5)		3,984,918.62CR	5,002,169CR	(20.3)	
SALES FOR RES - ON SYS -FUEL (W/SAL	44701100	9,822,767.17CR	4,732,596CR	107.6		20,284,055.27CR	9,185,072CR	120.8	
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	3,173,011.98	65,950	*****		2,044,268.80	306,864	(566.2)	

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TRIAL BALANCE WITH PRIOR YEAR
02/28/01

CYCLE: POST4
ACGRP: P10
FORMAT: P10

PAGE: 12
RUN TIME: 16:33:30
RUN DATE: 05/15/01

DESCRIPTION	ACCOUNT	CURRENT MONTH		MONTHS TO DATE		FAVORABLE	
		ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	782,879.07	13,983	572,756.68	13,983	*****	*****
SALES FOR RES - OFF SYS -BASE-NON A	44702000	561,851.83CR	11,642CR	621,781.69CR	17,274CR	*****	*****
SALES FOR RES - OFF SYS - FUEL NON-	44702100	2,495,451.68	716,111CR	2,009,898.14	1,568,013CR	*****	*****
SALES FOR RES - OFF SYS - BASE - AF	44703000	172,927.16	3,007CR	200,726.08	3,002CR	*****	*****
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001	432,613.93		912,775.65		*****	*****
SALES FOR RESALE - OFF SYS - FUEL -	44703100	1,848,024.14CR	103,449CR	2,369,148.60CR	104,513CR	*****	*****
MITIGATION REVENUE	44704700	6,147,502.46CR		8,038,498.30CR		*****	*****
TOTAL ACCOUNT 4000.0600		32,734,186.83CR	8,023,863CR	66,690,964.65CR	15,559,196CR		328.6
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021				1,972		100.0
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099				1,972		100.0
TOTAL ACCOUNT 4000.0800							
4000.1100 MISC SERVICE REVENUE							
MISC SERVICE REVENUE	45102000	82,483.50CR	38,575CR	127,629.00CR	69,705CR		83.1
TOTAL ACCOUNT 4000.1100		82,483.50CR	38,575CR	127,629.00CR	69,705CR		83.1
4000.1200 RENT FROM ELEC PROP							
POLE CONTACTS	45401000	575,600.62CR	504,976CR	575,600.62CR	504,976CR		14.0
RENT FROM ELECTRIC PROPERTY	45402000	115,992.92CR	59,755CR	150,044.41CR	91,051CR		64.8
RENT REVENUE - HEARNE SUBSTATION	45403000	22,254.00CR	11,127CR	22,254.00CR	11,127CR		100.0
TOTAL ACCOUNT 4000.1200		713,847.54CR	575,858CR	747,899.03CR	607,154CR		23.2
4000.1300 OTHER ELECTRIC REVEN							
POWER TRADING UNREALIZED GAIN	45600180	314,593.07CR		763,819.21CR			
PLANNED LOSS REVENUE	45605200	1,214,002.86CR	13,335CR	2,109,283.32CR	288,004CR		632.4
INTER-CO LOSS COMPENSATION	45605300	24,859.25		24,859.25			
UNBILLED REVENUE	45605400	1,804,000.00	299,000	2,302,000.00	620,000CR		(471.3)
MISC WHEELING SYS - TRANS	45606400	171,963.54CR	28,485CR	311,891.17CR	17,332	*****	*****
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	1,629,138CR	4,245,163.50CR	3,258,277CR		30.3
AFFIL REV - ERCOT/TCOS	45606502	187,298.75CR	239,989CR	374,597.50CR	403,218CR		(7.1)
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503	171,497.17CR	277,053	264,407.59CR	262,044		200.9
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600			12,572,634CR	(100.0)		
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601	17,670.63CR	11,881CR	38,698.82CR	17,711CR		118.5
PROVISION FOR OPEN ACCESS - SPP	45606900			4,649,473	100.0		
TCA REVENUE - AFFILIATE	45606901	466,832.00CR	303,542CR	923,582.00CR	8,297,916		111.1
TCA REVENUE - NON AFFILIATED/FIRM	45606902			730,000	100.0		
TCA REVENUE-NON AFFILIATED/NON FIRM	45606903			1,181,000	100.0		
ANCILLARY SERVICES	45607000	8,783.24	12,252CR	127,533.84CR	3,077,225CR		(95.9)
OPEN ACCESS TRANS TARIFF-NON AFFIL	45607001	125,518.70CR	122,715CR	251,037.40CR	956,151CR		(73.7)
HOME SAVERS - COMP FLUOR LIGHTING	45608100			1,103	100.0		
HOME SAVERS - REFRIGERATOR FEES	45608200			873CR	(100.0)		
OTHER ELECTRIC REVENUES	45609000	178,822.12CR	157,490CR	389,616.46CR	312,805CR		24.6
OTHER ELECTRIC REVENUES	45609099		1,731CR	1,852CR	(100.0)		
TOTAL ACCOUNT 4000.1300		3,133,138.10CR	1,944,735CR	7,472,771.56CR	6,369,882CR		17.3
TOTAL ACCOUNT 4000.XXXX		63,929,438.44CR	29,980,520CR	140,350,709.87CR	60,737,747CR		131.1
4010.1000 STEAM PWR GEN-OPERAT							
OPERATION SUPV/ENG TRANSFER CR	50000999	17,893.13CR	14,086CR	38,675.99CR	38,102CR		1.5
OPER SUPERVISION & ENGINEER	50009000	84,857.73	150,117	173,289.63	280,275		38.2
OPER SUPERVISION & ENGINEER - CSWS	50009099	222,979.01	58,282	418,238.45	109,615		(281.6)

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TRIAL BALANCE WITH PRIOR YEAR
03/31/01

CYCLE: POST4
ACCRP: P10
FORMAT: P10

PAGE: 12

RUN TIME: 08:21:41
RUN DATE: 05/16/01

DESCRIPTION	ACCOUNT	CURRENT MONTH			MONTHS TO DATE		
		ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>
TOTAL ACCOUNT 4000.0500		2,744,560.46CR	2,419,921CR	13.4	9,613,262.02CR	6,526,128CR	47.3
4000.0600 SALES FOR RESALE ASSOC							
SALES FOR RESALE NONASSOCIATED	44700020	399,475.30CR			991,272.50CR		
SALES FOR RESALE BOOKOUT SALES	44700060	11,248,841.03CR			47,637,487.59CR		
SALES FOR RESALE OPTION SALES	44700070	37,324.16CR			189,867.92CR		
SALES FOR RES - ON SYS-BASE (W/SAL)	44701000	1,752,804.25CR	1,837,422CR	(4.6)	5,737,722.87CR	6,839,591CR	(16.1)
SALES FOR RES - ON SYS -FUEL (W/SAL)	44701100	8,817,342.84CR	4,114,614CR	114.3	29,101,398.11CR	13,299,686CR	118.8
SALES FOR RESALE-ON SYS-(W.SALE)	44701200	3,424,428.82	557,774CR	(713.9)	5,468,697.62	250,910CR	*****
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	148,567.80CR	179,911CR	(17.4)	424,188.88	165,929CR	(355.6)
SALES FOR RES - OFF SYS -BASE-NON A	44702000	52,248.74CR	6,710CR	678.7	674,030.43CR	23,985CR	*****
SALES FOR RES - OFF SYS - FUEL NON-	44702100	626,934.50CR	735,354CR	(14.7)	1,382,963.64	2,303,367CR	(160.0)
SALES FOR RES - OFF SYS - BASE - AF	44703000	11,767.62CR	14,715CR	(20.0)	188,958.46	17,717CR	*****
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001	2,029,056.72CR			1,116,281.07CR		
SALES FOR RESALE - OFF SYS - FUEL -	44703100	794,986.27CR	213,683CR	272.0	3,164,134.87CR	318,196CR	894.4
SALES FOR RESALE - FUEL - OPCO	44703307	9,215.39CR			9,215.39CR		
MITIGATION REVENUE	44704700	1,225,528.81CR			9,264,027.11CR		
TOTAL ACCOUNT 4000.0600		23,729,664.61CR	7,660,183CR	209.8	90,420,629.26CR	23,219,381CR	289.4
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021					1,972	100.0
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099		43,999CR	(100.0)		43,999CR	(100.0)
TOTAL ACCOUNT 4000.0800			43,999CR	(100.0)		42,027CR	(100.0)
4000.1100 MISC SERVICE REVENUE							
MISC SERVICE REVENUE	45102000	55,962.70CR	35,751CR	56.5	183,591.70CR	105,456CR	74.1
TOTAL ACCOUNT 4000.1100		55,962.70CR	35,751CR	56.5	183,591.70CR	105,456CR	74.1
4000.1200 RENT FROM ELEC PROP							
POLE CONTACTS	45401000	1,350.00CR	2,120CR	(36.3)	576,950.62CR	507,096CR	13.8
RENT FROM ELECTRIC PROPERTY	45402000	27,313.42CR	37,810CR	(27.8)	177,357.83CR	128,862CR	37.6
RENT REVENUE - HEARNE SUBSTATION	45403000	11,127.00CR	33,431CR	(66.7)	33,381.00CR	44,558CR	(25.1)
TOTAL ACCOUNT 4000.1200		39,790.42CR	73,361CR	(45.8)	787,689.45CR	680,516CR	15.7
4000.1300 OTHER ELECTRIC REVEN							
POWER TRADING UNREALIZED GAIN	45600180	1,364,179.63CR			2,127,998.84CR		
PLANNED LOSS REVENUE	45605200	652,297.90CR	520,405CR	25.3	2,761,581.22CR	808,409CR	241.6
INTER-CO LOSS COMPENSATION	45605300		43,999CR	(100.0)	24,859.25	43,999CR	(156.5)
UNBILLED REVENUE	45605400	344,000.00CR	500,000CR	(31.2)	1,958,000.00	1,120,000CR	(274.8)
MISC WHEELING SYS - TRANS	45606400	30,615.03CR	49,571CR	(38.2)	342,506.20CR	32,239CR	962.4
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	1,808,222CR	17.4	6,367,745.25CR	5,066,498CR	25.7
AFFIL REV - ERCOT/TCOS	45606502	187,298.75CR	163,228CR	14.7	561,896.25CR	566,446CR	(.8)
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503	14,323.67CR	91,770CR	(84.4)	278,731.26CR	170,274	263.7
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600					12,572,634CR	(100.0)
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601	13,443.59CR	9,540CR	40.9	52,142.41CR	27,251CR	91.3
PROVISION FOR OPEN ACCESS - SPP	45606900					4,649,473	100.0
TCA REVENUE - AFFILIATE	45606901	461,791.00CR	669,427CR	(31.0)	1,385,373.00CR	7,628,490	118.2
TCA REVENUE - NON AFFILIATED/FIRM	45606902					730,000	100.0
TCA REVENUE-NON AFFILIATED/NON FIRM	45606903					1,181,000	100.0
ANCILLARY SERVICES	45607000	8,070.89CR	36,043CR	(77.6)	135,604.73CR	3,113,268CR	(95.6)
OPEN ACCESS TRANS TARIFF-NON AFFIL	45607001	125,985.41CR	128,920CR	(2.3)	377,022.81CR	1,085,071CR	(65.3)
HOME SAVERS - COMP FLUOR LIGHTING	45608100					1,103	100.0
HOME SAVERS - REFRIGERATOR FEES	45608200		344	100.0		529CR	(100.0)

SOAH No. 473-02-3169
Docket No. 26000
OPUC's 9th, Q. No. 9-8
Attachment A
Page 15 of 24

WEST TEXAS UTILITIES COMPANY
TRIAL BALANCE WITH PRIOR YEAR
04/30/01

CYCLE: POST4
ACGRP: P10
FORMAT: P10

PAGE: 12

RUN TIME: 11:53:53
RUN DATE: 05/16/01

DESCRIPTION	ACCOUNT	CURRENT MONTH		PRIOR YR		MONTHS TO DATE		FAVORABLE		UNFAVORABLE	
		ACTUAL	FAVORABLE <UNFAVR>	ACTUAL	FAVORABLE <UNFAVR>	ACTUAL	FAVORABLE <UNFAVR>	ACTUAL	FAVORABLE <UNFAVR>	ACTUAL	FAVORABLE <UNFAVR>
4000.0600 SALES FOR RESALE ASSOC											
SALES FOR RESALE NONASSOCIATED	44700020	494,790.21CR		1,486,062.71CR		1,486,062.71CR		1,486,062.71CR		1,486,062.71CR	
SALES FOR RESALE BOOKOUT SALES	44700060	11,981,962.18CR		59,619,449.77CR		59,619,449.77CR		59,619,449.77CR		59,619,449.77CR	
SALES FOR RESALE OPTION SALES	44700070	49,124.49CR		238,992.41CR		238,992.41CR		238,992.41CR		238,992.41CR	
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	1,505,676.65CR	(26.9)	2,058,633CR	(26.9)	7,243,399.52CR	8,898,224CR	8,898,224CR	(18.6)	8,898,224CR	(18.6)
SALES FOR RES - ON SYS -FUEL (W/SAL	44701100	7,511,913.88CR	64.1	4,577,122CR	64.1	36,613,311.99CR	17,876,809CR	17,876,809CR	104.8	17,876,809CR	104.8
SALES FOR RESALE-ON SYS-0/(W.SALE)	44701200	435,496.23	(427.5)	82,555	(427.5)	5,904,193.85	168,355CR	168,355CR	*****	168,355CR	*****
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	131,871.90CR	866.0	17,215	866.0	292,316.98	148,714CR	148,714CR	(296.6)	148,714CR	(296.6)
SALES FOR RES - OFF SYS -BASE-NON A	44702000	251,450.81CR	110.1	119,670CR	110.1	925,481.24CR	143,654CR	143,654CR	544.2	143,654CR	544.2
SALES FOR RES - OFF SYS - FUEL NON-	44702100	27,604.75CR	(96.1)	702,373CR	(96.1)	1,355,358.89	3,005,739CR	3,005,739CR	(145.1)	3,005,739CR	(145.1)
SALES FOR RES - OFF SYS - BASE - AF	44703000	1,316.12	(108.4)	15,709CR	(108.4)	190,274.58	33,426CR	33,426CR	(669.2)	33,426CR	(669.2)
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001					1,116,281.07CR					
SALES FOR RESALE - OFF SYS - FUEL -	44703100	25,310.14CR	(97.6)	1,042,681CR	(97.6)	3,189,445.01CR	1,360,877CR	1,360,877CR	134.4	1,360,877CR	134.4
SALES FOR RESALE - FUEL - OPCO	44703307	20,177.49CR		29,392.88CR		29,392.88CR					
MITIGATION REVENUE	44704700	1,683,726.01CR		10,947,753.12CR		10,947,753.12CR					
TOTAL ACCOUNT 4000.0600		23,246,796.16CR	176.2	8,416,418CR	176.2	113,667,425.42CR	31,635,798CR	31,635,798CR	259.3	31,635,798CR	259.3
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021						1,972	1,972	100.0	1,972	100.0
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099						43,999CR	43,999CR	(100.0)	43,999CR	(100.0)
TOTAL ACCOUNT 4000.0800							42,027CR	42,027CR	(100.0)	42,027CR	(100.0)
4000.1100 MISC SERVICE REVENUE											
MISC SERVICE REVENUE	45102000	71,195.24CR	99.8	35,641CR	99.8	254,786.94CR	141,096CR	141,096CR	80.6	141,096CR	80.6
TOTAL ACCOUNT 4000.1100		71,195.24CR	99.8	35,641CR	99.8	254,786.94CR	141,096CR	141,096CR	80.6	141,096CR	80.6
4000.1200 RENT FROM ELEC PROP											
POLE CONTACTS	45401000					576,950.62CR	507,096CR	507,096CR	13.8	507,096CR	13.8
RENT FROM ELECTRIC PROPERTY	45402000	24,469.35CR	(64.4)	68,676CR	(64.4)	201,827.18CR	197,537CR	197,537CR	2.2	197,537CR	2.2
RENT REVENUE - HEARNE SUBSTATION	45403000	12,754.39CR	(42.8)	22,304CR	(42.8)	46,135.39CR	66,862CR	66,862CR	(31.0)	66,862CR	(31.0)
TOTAL ACCOUNT 4000.1200		37,223.74CR	(59.1)	90,980CR	(59.1)	824,913.19CR	771,495CR	771,495CR	6.9	771,495CR	6.9
4000.1300 OTHER ELECTRIC REVEN											
POWER TRADING UNREALIZED GAIN	45600180	31,023.48CR				2,159,022.32CR					
PLANNED LOSS REVENUE	45605200	604,299.59CR	59.6	378,550CR	59.6	3,365,880.81CR	1,186,958CR	1,186,958CR	183.6	1,186,958CR	183.6
INTER-CO LOSS COMPENSATION	45605300					24,859.25	43,999CR	43,999CR	(156.5)	43,999CR	(156.5)
UNBILLED REVENUE	45605400	1,355,000.00CR	17.3	1,155,000CR	17.3	603,000.00	2,275,000CR	2,275,000CR	(126.5)	2,275,000CR	(126.5)
MISC WHEELING SYS - TRANS	45606400	183,090.54CR	244.1	53,215CR	244.1	525,596.74CR	85,454CR	85,454CR	515.1	85,454CR	515.1
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	15.8	1,832,823CR	15.8	8,490,327.00CR	6,899,322CR	6,899,322CR	23.1	6,899,322CR	23.1
AFFIL REV - ERCOT/TCOS	45606502	187,298.75CR	14.7	163,228CR	14.7	749,195.00CR	729,674CR	729,674CR	2.7	729,674CR	2.7
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503	92,910.42CR	1.2	91,770CR	1.2	371,641.68CR	78,504	78,504	573.4	78,504	573.4
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600					12,572,634CR					
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601	16,971.23CR	45.7	11,651CR	45.7	69,113.64CR	38,902CR	38,902CR	(100.0)	38,902CR	(100.0)
PROVISION FOR OPEN ACCESS - SPP	45606900					4,649,473					
TCA REVENUE - AFFILIATE	45606901	461,791.00CR	6.9	431,967CR	6.9	1,847,164.00CR	7,196,523	7,196,523	125.7	7,196,523	125.7
TCA REVENUE - NON AFFILIATED/FIRM	45606902					730,000					
TCA REVENUE-NON AFFILIATED/NON FIRM	45606903					1,181,000					
ANCILLARY SERVICES	45607000	37,297.92CR	254.6	10,518CR	254.6	172,902.65CR	3,123,786CR	3,123,786CR	(94.5)	3,123,786CR	(94.5)
OPEN ACCESS TRANS TARIFF-NON AFFIL	45607001	115,843.67CR	(10.8)	129,903CR	(10.8)	492,866.48CR	1,214,974CR	1,214,974CR	(59.4)	1,214,974CR	(59.4)
HOME SAVERS - COMP FLUOR LIGHTING	45608100						1,103	1,103	100.0	1,103	100.0
HOME SAVERS - REFRIGERATOR FEES	45608200						2,449CR	2,449CR	(100.0)	2,449CR	(100.0)
OTHER ELECTRIC REVENUES	45609000	148,974.10CR	(34.1)	226,012CR	(34.1)	744,110.36CR	546,915CR	546,915CR	36.1	546,915CR	36.1
OTHER ELECTRIC REVENUES	45609099			229CR			2,599CR	2,599CR	(100.0)	2,599CR	(100.0)

CYCLE: POST4
 ACCGRP: P10
 FORMAT: P10

TRIAL BALANCE WITH PRIOR YEAR
 05/31/01

RUN TIME: 09:15:56
 RUN DATE: 06/14/01

MONTHS TO DATE
 FAVORABLE
 <UNFAVR>

CURRENT MONTH
 PRIOR YR
 FAVORABLE
 <UNFAVR>

ACTUAL
 ACTUAL

ACCOUNT
 DESCRIPTION

4000.0600 SALES FOR RESALE ASSOC
 SALES FOR RESALE NONASSOCIATED
 SALES FOR RESALE BOOKOUT SALES
 SALES FOR RESALE OPTION SALES
 SALES FOR RES - ON SYS-BASE (W/SAL)
 SALES FOR RES - ON SYS - FUEL (W/SAL)
 SALES FOR RESALE-ON SYS-O/U(W.SALE)
 SALES FOR RESALE-ON SYS-WEATHERFORD
 SALES FOR RES - OFF SYS -BASE-NON A
 SALES FOR RES - OFF SYS - FUEL NON-
 SALES FOR RES - OFF SYS - BASE - AF
 SALES FOR RESALE-ASSOC CO-AEP TRADE
 SALES FOR RESALE - OFF SYS - FUEL -
 SALES FOR RESALE - FUEL - OPCO
 MITIGATION REVENUE
 TOTAL ACCOUNT 4000.0600

44700020
 44700060
 44700070
 44701000
 44701100
 44701200
 44701300
 44702000
 44702100
 44703000
 44703001
 44703100
 44703307
 44704700

288,977.47CR
 13,692,517.99CR
 26,715.67CR
 1,794,384.39CR
 8,217,632.29CR
 900,304.60CR
 1,532,316.38CR
 65,164.92CR
 216,291.36CR
 161.57CR
 403,289.05CR
 61,904.05CR
 1,176,720.32CR
 28,376,380.06CR

2,554,353CR
 5,737,945CR
 1,715,816CR
 250,909CR
 165,222CR
 476,223CR
 54,189CR
 360,980CR
 91,296.93CR
 12,124,473.44CR
 142,043,805.48CR

(29.8)
 43.2
 (47.5)
 510.7
 (60.6)
 (54.6)
 (99.7)
 11.7
 91,296.93CR
 12,124,473.44CR
 142,043,805.48CR

11,452,576CR
 23,614,754CR
 1,884,171CR
 399,623CR
 308,876CR
 3,481,963CR
 87,615CR
 1,721,857CR
 91,296.93CR
 12,124,473.44CR
 142,043,805.48CR

(21.1)
 89.8
 (365.6)
 210.3
 220.7
 (132.7)
 (317.0)
 108.7
 91,296.93CR
 12,124,473.44CR
 142,043,805.48CR

42,951,435CR
 230.7

NON AFFIL PT TO PT TRNS REV-OFF SYS
 TRANS REV - OFF SYS/3RD PTY-OTHERS
 TOTAL ACCOUNT 4000.0800

44708021
 44708099

1,972
 43,999CR
 42,027CR

100.0
 (100.0)
 (100.0)

4000.1100 MISC SERVICE REVENUE
 MISC SERVICE REVENUE
 TOTAL ACCOUNT 4000.1100

45102000

56,580.00CR
 56,580.00CR

32,644CR
 32,644CR

73.3
 73.3

311,366.94CR
 311,366.94CR

173,740CR
 173,740CR

79.2
 79.2

4000.1200 RENT FROM ELEC PROP
 POLE CONTACTS
 RENT FROM ELECTRIC PROPERTY
 RENT REVENUE - HEARNE SUBSTATION
 TOTAL ACCOUNT 4000.1200

45401000
 45402000
 45403000

576,950.62CR
 223,367.07CR
 57,262.39CR
 857,580.08CR

507,096CR
 222,901CR
 107,904CR
 837,901CR

13.8
 .2
 (46.9)
 2.3

4000.1300 OTHER ELECTRIC REVEN
 POWER TRADING UNREALIZED GAIN
 PLANNED LOSS REVENUE
 INTER-CO LOSS COMPENSATION
 UNBILLED REVENUE
 MISC WHEELING SYS - TRANS
 NON-AFFIL REV - ERCOT/TCOS
 AFFIL REV - ERCOT/TCOS
 NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR
 SPP OPEN ACCESS TRANSM SVC-AFFILIAT
 SPP OPEN ACCESS TRANSM SVC-NON AFFI
 PROVISION FOR OPEN ACCESS - SPP
 TCA REVENUE - AFFILIATE
 TCA REVENUE - NON AFFILIATED/FIRM
 TCA REVENUE-NON AFFILIATED/NON FIRM
 ANCILLARY SERVICES
 OPEN ACCESS TRANS TARIFF-NON AFFIL
 HOME SAVERS - COMP FLUOR LIGHTING
 HOME SAVERS - REFRIGERATOR FEES
 OTHER ELECTRIC REVENUES
 OTHER ELECTRIC REVENUES

45600180
 45605200
 45605300
 45605400
 45606400
 45606501
 45606502
 45606503
 45606600
 45606601
 45606900
 45606901
 45606902
 45606903
 45607000
 45607001
 45608100
 45608200
 45609000
 45609099

161,959.81
 834,083.46CR
 3,164,000.00CR
 3,728.27
 2,122,581.75CR
 187,298.75CR
 14,323.67CR
 7,841.26CR
 461,791.00CR
 11,112.87CR
 125,040.18CR
 52,628.89CR
 577.83

429,089CR
 74,490CR
 2,525,000CR
 66,346CR
 1,629,138CR
 163,228CR
 15,009CR
 13,243CR
 879,166CR
 8,954CR
 149,186CR
 166,839CR
 148CR

94.4
 (100.0)
 25.3
 (105.6)
 30.3
 14.7
 (4.6)
 (40.8)
 (47.5)

1,616,048CR
 118,488CR
 4,800,000CR
 151,800CR
 8,528,460CR
 892,903CR
 63,495
 12,572,634CR
 52,145CR
 4,649,473
 6,317,357
 730,000
 1,181,000
 3,132,740CR
 1,364,159CR
 1,103
 2,449CR
 713,755CR
 2,747CR

159.9
 (121.0)
 (46.6)
 243.8
 24.4
 4.9
 707.9
 (100.0)
 47.6
 100.0
 136.5
 100.0
 100.0
 (94.1)
 (54.7)
 100.0
 (100.0)
 11.6
 (121.0)

DESCRIPTION	ACCOUNT	ACTUAL	CURRENT MONTH		FAVORABLE		MONTHS TO DATE		FAVORABLE	
			PRIOR YR	ACTUAL	<UNFAVR>		PRIOR YR	ACTUAL	<UNFAVR>	
MUNICIPAL - BASE	44505000	1,719,287.69CR	1,931,454CR	7,558,560.33CR	(11.0)		8,599,607CR	10,048.09CR	(12.1)	
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,954.99CR	1,853CR	5.5			6,901CR	45.6		
OTHER SALES P/A-PPCF-RENEWABLE	44505003	8,607.98CR	8,688CR	(.9)			80,900	43,468.05CR	153.7	
MUNICIPAL - FUEL	44505100	2,439,477.47CR	1,448,838CR	68.4			7,280,907CR	12,470.128.79CR	71.3	
MUNICIPAL POWER - TX O/U FUEL	44505200	706,765.87	552,841CR	(227.8)			994,810CR	156,827.61CR	(84.2)	
TOTAL ACCOUNT 4000.0500		3,462,562.26CR	3,943,674CR	(12.2)			16,801,325CR	20,239,032.87CR	20.5	
4000.0600 SALES FOR RESALE ASSOC										
SALES FOR RESALE NONASSOCIATED	44700020	335,086.67CR		2,110,126.85CR						
SALES FOR RESALE BOOKOUT SALES	44700060	20,611,756.78CR		93,923,724.54CR						
SALES FOR RESALE OPTION SALES	44700070	96,260.73CR		361,968.81CR						
SALES FOR RES - ON SYS-BASE (W/SAL)	44701000	3,021,450.87CR	1,892,946CR	59.6			13,345,522CR	12,059,234.78CR	(9.6)	
SALES FOR RES - ON SYS - FUEL (W/SAL)	44701100	9,152,360.55CR	6,732,571CR	35.9			30,347,325CR	53,983,304.83CR	77.9	
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	2,629,744.20	570,785CR	(560.7)			2,454,956CR	7,633,633.45	(410.9)	
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	287,134.31	62,887CR	(556.6)			462,510CR	952,865.09CR	106.0	
SALES FOR RES - OFF SYS -BASE-NON A	44702000	223.84	207,220	99.9			101,656CR	990,422.32CR	874.3	
SALES FOR RES - OFF SYS - FUEL NON-	44702100	5,810.99CR	1,222,408CR	(99.5)			4,704,371CR	1,133,256.54	(124.1)	
SALES FOR RES - OFF SYS - BASE - AF	44703000	20,803.04	55,548	62.5			32,067CR	210,916.05	(757.7)	
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001									
SALES FOR RESALE - OFF SYS - FUEL	44703100	1,993,338.01CR	1,045,492CR	90.7			2,767,349CR	5,586,072.07CR	101.9	
SALES FOR RESALE - FUEL - OPCO	44703307	6,189.01CR								
MITIGATION REVENUE	44704700	193,119.24CR								
TOTAL ACCOUNT 4000.0600		32,477,467.46CR	11,264,321CR	188.3			54,215,755CR	174,521,272.94CR	221.9	
NON AFFIL PT TO PT TRNS REV-OFF SYS										
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708021						1,972		100.0	
TOTAL ACCOUNT 4000.0800							43,999CR		(100.0)	
							42,027CR		(100.0)	
4000.1100 MISC SERVICE REVENUE										
MISC SERVICE REVENUE	45102000	53,539.75CR	37,401CR	43.2						
TOTAL ACCOUNT 4000.1100		53,539.75CR	37,401CR	43.2						
4000.1200 RENT FROM ELEC PROP										
POLE CONTACTS	45401000	2,340.83CR					507,096CR		14.2	
RENT FROM ELECTRIC PROPERTY	45402000	36,913.88CR	114,596CR	(67.8)			337,496CR	260,280.95CR	(22.9)	
RENT REVENUE - HEARNE SUBSTATION	45403000	11,127.00CR	42,466CR	(73.8)			150,370CR	68,389.39CR	(54.5)	
TOTAL ACCOUNT 4000.1200		50,381.71CR	157,062CR	(67.9)			994,962CR	907,961.79CR	(8.7)	
4000.1300 OTHER ELECTRIC REVEN										
POWER TRADING UNREALIZED GAIN	45600180	90,565.47								
PLANNED LOSS REVENUE	45605200	774,256.39CR	548,968CR	41.0			2,165,016CR	4,974,220.66CR	129.8	
INTER-CO LOSS COMPENSATION	45605300		76,766CR	(100.0)			195,254CR	24,859.25	(112.7)	
UNBILLED REVENUE	45605400	1,194,000.00CR	156,000CR	665.4			4,956,000CR	3,755,000.00CR	(24.2)	
MISC WHEELING SYS - TRANS	45606400	217,899.40CR	59,068CR	268.9			210,868CR	739,767.87CR	250.8	
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	1,512,641	240.3			7,015,818CR	12,735,490.50CR	81.5	
AFFIL REV - ERCOT/TCOS	45606502	187,298.75CR	351,662	153.3			541,240CR	1,123,792.50CR	107.6	
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503	171,497.17CR	75,044	328.5			138,540	557,462.52CR	502.4	
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600						12,572,634CR		(100.0)	
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601	13,839.17CR	6,617CR	109.1			58,762CR	90,794.07CR	54.5	
PROVISION FOR OPEN ACCESS - SPP	45606900						4,649,473		100.0	
TCA REVENUE - AFFILIATE	45606901	456,949.00CR	490,971CR	(6.9)			5,826,386	2,765,904.00CR	147.5	
TCA REVENUE - NON AFFILIATED/FIRM	45606902						730,000		100.0	

DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE		MONTHS TO DATE		FAVORABLE	
		ACTUAL	PRIOR YR	<UNFAVR>		ACTUAL	PRIOR YR	<UNFAVR>	
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,249.71	743CR	(268.2)		8,798.38CR	7,644CR	15.1	
OTHER SALES P/A-PPCF-RENEWABLE	44505003	34,447.47	21,541	(59.9)		9,020.58CR	102,441	108.8	
MUNICIPAL - FUEL	44505100	2,526,867.38CR	1,372,993CR	84.0		14,996,996.17CR	8,653,900CR	73.3	
MUNICIPAL POWER - TX O/U FUEL	44505200	52,317.74	1,469,749CR	(103.6)		104,509.87CR	2,464,559CR	(95.8)	
TOTAL ACCOUNT 4000.0500		4,400,368.91CR	4,735,222CR	(7.1)		24,639,401.78CR	21,536,547CR	14.4	
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	846,939.98CR	159,189CR	432.0		2,957,066.83CR	159,189CR	*****	
SALES FOR RESALE BOOKOUT SALES	44700060	34,918,166.42CR	43,550CR	*****		128,841,890.96CR	43,550CR	*****	
SALES FOR RESALE OPTION SALES	44700070	417,240.55CR	15,978	*****		779,209.36CR	15,978	*****	
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	3,249,401.85CR	2,510,659CR	29.4		15,308,636.63CR	15,856,181CR	(3.5)	
SALES FOR RES - ON SYS - FUEL (W/SAL	44701100	7,814,939.53CR	8,787,878CR	(11.1)		61,798,244.36CR	39,135,203CR	57.9	
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	841,685.59CR	1,787,719	147.1		6,791,947.86	667,236CR	*****	
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	285,216.54CR	362,013CR	(21.2)		1,238,081.63CR	824,523CR	50.2	
SALES FOR RES - OFF SYS - BASE-NON A	44702000	29,472.97CR	371,993CR	(92.1)		1,019,895.29CR	473,649CR	115.3	
SALES FOR RES - OFF SYS - FUEL NON-	44702100	1,628,839.29CR	4,001,130CR	(59.3)		435,582.75CR	8,705,501CR	(94.3)	
SALES FOR RES - OFF SYS - BASE - AF	44703000	3,774.67CR	21,039CR	(82.1)		207,141.38	53,106CR	(490.1)	
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001					1,116,281.07CR			
SALES FOR RESALE - OFF SYS - FUEL -	44703100	1,110,049.29CR	517,889CR	114.3		6,696,121.36CR	3,285,238CR	103.8	
SALES FOR RESALE - FUEL - OPCO	44703307	45.14				97,440.80CR			
MITIGATION REVENUE	44704700	944,714.22CR				13,262,306.90CR			
TOTAL ACCOUNT 4000.0600		52,090,395.76CR	14,971,643CR	247.9		226,611,668.70CR	69,187,398CR	227.5	
NON AFFIL PT TO PT TRNS REV-OFF SYS									
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708021						1,972	100.0	
TOTAL ACCOUNT 4000.0800							43,999CR	(100.0)	
							42,027CR	(100.0)	
4000.1100 MISC SERVICE REVENUE									
MISC SERVICE REVENUE	45102000	31,672.00CR	39,586CR	(20.0)		396,578.69CR	250,728CR	58.2	
TOTAL ACCOUNT 4000.1100		31,672.00CR	39,586CR	(20.0)		396,578.69CR	250,728CR	58.2	
4000.1200 RENT FROM ELEC PROP									
POLE CONTACTS	45401000					579,291.45CR	507,096CR	14.2	
RENT FROM ELECTRIC PROPERTY	45402000	224,987.60CR	7,391CR	*****		485,268.55CR	344,887CR	40.7	
RENT REVENUE - HEARNE SUBSTATION	45403000	12,426.57CR	45,481CR	(72.7)		80,815.96CR	195,851CR	(58.7)	
TOTAL ACCOUNT 4000.1200		237,414.17CR	52,872CR	349.0		1,145,375.96CR	1,047,834CR	9.3	
4000.1300 OTHER ELECTRIC REVEN									
POWER TRADING UNREALIZED GAIN	45600180	66,473.75	154,774CR	(142.9)		1,840,023.29CR	154,774CR	*****	
ABD REVENUE - ASSOC BUS DEV	45603000	685,321.00CR				685,321.00CR			
PLANNED LOSS REVENUE	45605200	871,056.90CR	658,652CR	32.2		5,845,277.56CR	2,823,668CR	107.0	
INTER-CO LOSS COMPENSATION	45605300		68,618CR	(100.0)		24,859.25	263,872CR	(109.4)	
UNBILLED REVENUE	45605400	3,731,000.00CR	1,722,000CR	116.7		7,486,000.00CR	6,678,000CR	12.1	
MISC WHEELING SYS - TRANS	45606400	22,909.42CR	80,809CR	(71.6)		762,677.29CR	291,677CR	161.5	
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	178,838	*****		14,858,072.25CR	6,836,980CR	117.3	
AFFIL REV - ERCOT/TCOS	45606502	187,298.75CR	77,413CR	141.9		1,311,091.25CR	618,653CR	111.9	
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR	45606503	92,910.42CR				650,372.94CR	138,540	569.4	
SPP OPEN ACCESS TRANSM SVC-AFFILIAT	45606600						12,572,634CR	(100.0)	
SPP OPEN ACCESS TRANSM SVC-NON AFFI	45606601	20,264.89CR	17,861CR	13.5		111,058.96CR	76,623CR	44.9	
PROVISION FOR OPEN ACCESS - SPP	45606900						4,649,473	100.0	
TCA REVENUE - AFFILIATE	45606901	460,984.00CR	503,365CR	(8.4)		3,226,888.00CR	5,323,021	160.6	
TCA REVENUE - NON AFFILIATED/FIRM	45606902						730,000	100.0	

DESCRIPTION

ACCOUNT

ACTUAL

PRIOR YR

FAVORABLE

<UNFAVR>

ACTUAL

PRIOR YR

FAVORABLE

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MUNICIPAL - BASE

44505000

2,036,280.18CR

2,121,501CR

(4.0)

11,556,356.96CR

12,634,386CR

(8.5)

OTHER SALES P/A-PPCF-LOW INCOME

44505002

1,420.95CR

1,697CR

(16.3)

10,219.33CR

9,341CR

9.4

OTHER SALES P/A-PPCF-RENEWABLE

44505003

7,385.65CR

8,309CR

(11.1)

16,406.23CR

94,133

117.4

MUNICIPAL - FUEL

44505100

2,614,761.19CR

1,613,148CR

62.1

17,611,757.36CR

10,267,048CR

71.5

MUNICIPAL POWER - TX O/U FUEL

44505200

123,371.89CR

786,693CR

(84.3)

227,881.76CR

3,251,252CR

(93.0)

TOTAL ACCOUNT 4000.0500

4,783,219.86CR

4,531,348CR

5.6

4000.0600 SALES FOR RESALE ASSOC

SALES FOR RESALE NONASSOCIATED

44700020

2,480,733.43CR

455,633CR

444.5

5,437,800.26CR

614,822CR

784.5

SALES FOR RESALE BOOKOUT SALES

44700060

123,995.330.57CR

287,053CR

252,837,221.53CR

330,603CR

SALES FOR RESALE - DED. BOOKOUTS

44700065

10,720.880.00CR

10,720.880.00CR

SALES FOR RESALE OPTION SALES

44700070

1,307,612.71CR

9,520CR

SALES FOR RES - ON SYS-BASE (W/SAL)

44701000

1,684,414.06CR

2,802,710CR

(39.9)

16,993,050.69CR

18,658,891CR

(8.9)

SALES FOR RES - ON SYS - FUEL (W/SAL)

44701100

8,955,211.39CR

11,214,878CR

(20.1)

70,753,455.75CR

50,350,080CR

40.5

SALES FOR RESALE-ON SYS-O/U(W.SALE)

44701200

1,903,156.11CR

4,348,919

143.8

4,888,791.75

3,681,683

(32.8)

SALES FOR RESALE-ON SYS-WEATHERFORD

44701300

46,277.91CR

4,068CR

SALES FOR RES - OFF SYS -BASE-NON A

44702000

195,048.57

573,294CR

(134.0)

824,846.72CR

1,046,942CR

(21.2)

SALES FOR RES - OFF SYS - FUEL NON-

44702100

1,470,438.88CR

5,465,980CR

(73.1)

1,966,021.63CR

14,171,481CR

(86.1)

SALES FOR RES - OFF SYS - BASE - AF

44703000

6,557.33CR

15,700CR

(58.2)

200,584.05

68,805CR

(391.5)

SALES FOR RESALE-ASSOC CO-AEP TRADE

44703001

103,457.49CR

653,063CR

(84.2)

6,799,578.85CR

3,938,301CR

72.7

SALES FOR RESALE - OFF SYS - FUEL

44703100

3,383.62CR

100,824.42CR

13,946.188.29CR

379,777,955.02CR

86,320,376CR

340.0

MITIGATION REVENUE

44704700

153,166,286.32CR

17,132,980CR

794.0

379,777,955.02CR

86,320,376CR

340.0

TOTAL ACCOUNT 4000.0600

153,166,286.32CR

17,132,980CR

794.0

379,777,955.02CR

86,320,376CR

340.0

NON AFFIL PT TO PT TRNS REV-OFF SYS

44708021

1,972

100.0

TRANS REV - OFF SYS/3RD PTY-OTHERS

44708099

43,999CR

(100.0)

TOTAL ACCOUNT 4000.0800

43,999CR

(100.0)

42,027CR

(100.0)

4000.1100 MISC SERVICE REVENUE

45102000

51,728.20CR

25,062CR

106.4

448,306.89CR

275,790CR

62.6

MISC SERVICE REVENUE

45102000

51,728.20CR

25,062CR

106.4

448,306.89CR

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WEST TEXAS UTILITIES COMPANY
TRIAL BALANCE WITH PRIOR YEAR
09/30/01

CYCLE: POST4
ACGRP: P10
FORMAT: P10

PAGE: 12

RUN TIME: 11:19:26
RUN DATE: 10/17/01

DESCRIPTION	ACCOUNT	ACTUAL	CURRENT MONTH		MONTHS TO DATE		FAVORABLE <UNFAVR>		FAVORABLE <UNFAVR>	
			PRIOR YR	PRIOR YR	ACTUAL	PRIOR YR	PRIOR YR	PRIOR YR	PRIOR YR	PRIOR YR
4000.0500 OTHER SALES TO PUB A										
MUNICIPAL - BASE	44505000	2,212,366.58CR	2,522,605CR	(12.3)	13,768,723.54CR	15,156,992CR	(9.2)			
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,284.24CR	1,302CR	(1.4)	11,503.57CR	10,642CR	8.1			
OTHER SALES P/A-PPCF-RENEWABLE	44505003	6,645.79CR	8,261CR	(19.6)	23,052.02CR	85,872	126.8			
MUNICIPAL - FUEL	44505100	2,216,916.94CR	1,496,313CR	48.2	19,828,674.30CR	11,763,361CR	68.6			
MUNICIPAL POWER - TX O/U FUEL	44505200	313,585.96	1,141,209CR	(127.5)	85,704.20	4,392,461CR	(102.0)			
MUNICIPAL - TEXAS CUSTOMER CHOICE	44505900	708.40CR			708.40CR					
TOTAL ACCOUNT 4000.0500		4,124,335.99CR	5,169,691CR	(20.2)	33,546,957.63CR	31,237,584CR	7.4			
4000.0600 SALES FOR RESALE ASSOC										
SALES FOR RESALE NONASSOCIATED	44700020	187,814.65CR	658,016CR	(71.5)	5,625,614.91CR	1,272,837CR	342.0			
SALES FOR RESALE BOOKOUT SALES	44700060	65,404,772.31CR	328,016CR	*****	318,241,993.84CR	658,618CR	*****			
SALES FOR RESALE - DED. BOOKOUTS	44700065	17,779,230.27CR			28,500,110.27CR					
SALES FOR RESALE OPTION SALES	44700070	167,652.61CR	105,739CR	58.6	2,254,474.68CR	99,282CR	*****			
SALES FOR RESALE - BOOKOUT PURCH	44700100		219,576	100.0		219,576	100.0			
SALES FOR RES - ON SYS - FUEL (W/SAL	44701000	2,244,829.57CR	3,005,645CR	(25.3)	19,237,880.26CR	21,664,536CR	(11.2)			
SALES FOR RESALE-ON SYS-O/U(W SALE)	44701200	7,134,873.40CR	9,801,898CR	(27.2)	77,888,329.15CR	60,151,980CR	29.5			
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	2,034,340.52	6,460,479CR	(131.5)	6,923,132.27	2,778,796CR	(349.1)			
SALES FOR RES - OFF SYS - BASE-NON A	44702000	888,539.27	169,249	(425.0)	395,820.27CR	659,342CR	(40.0)			
SALES FOR RES - OFF SYS - FUEL	44702100	4,170.11CR	16,799	124.8	829,016.83CR	1,030,144CR	(19.5)			
SALES FOR RES - OFF SYS - FUEL NON-	44702100	380,721.30CR	448,252CR	(15.1)	2,346,742.93CR	14,619,733CR	(83.9)			
SALES FOR RES - OFF SYS - BASE - AF	44703000	14,291.73CR	59,852	123.9	186,292.32	8,953CR	*****			
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001				1,116,281.07CR					
SALES FOR RESALE - OFF SYS - FUEL	44703100	154,129.09CR	1,448,001CR	(89.4)	6,953,707.94CR	5,386,302CR	29.1			
SALES FOR RESALE - FUEL - OPCO	44703307	3,155.15CR			103,979.57CR					
MITIGATION REVENUE	44704700	567,952.32CR			14,514,140.61CR					
TOTAL ACCOUNT 4000.0600		91,120,712.72CR	21,790,571CR	318.2	470,898,667.74CR	108,110,947CR	335.6			
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021					1,972	100.0			
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099					43,999CR	(100.0)			
TRANS REV - MISC - CSWS	44709099					1,012CR	(100.0)			
TOTAL ACCOUNT 4000.0800						43,039CR	(100.0)			
4000.1100 MISC SERVICE REVENUE										
SWITCHING FEES - TX CUST CHOICE	45101900	45.00CR			45.00CR					
MISC SERVICE REVENUE	45102000	58,114.70CR	5,278CR	*****	506,421.59CR	281,067CR	80.2			
TOTAL ACCOUNT 4000.1100		58,159.70CR	5,278CR	*****	506,466.59CR	281,067CR	80.2			
4000.1200 RENT FROM ELEC PROP										
POLE CONTACTS	45401000				580,391.45CR	512,302CR	13.3			
RENT FROM ELECTRIC PROPERTY	45402000	35,254.33CR	23,267CR	51.5	550,877.88CR	474,538CR	16.1			
RENT REVENUE - HEARNE SUBSTATION	45403000	11,127.00CR			103,069.96CR	230,330CR	(55.3)			
TOTAL ACCOUNT 4000.1200		46,381.33CR	23,267CR	99.3	1,234,339.29CR	1,217,170CR	1.4			
4000.1300 OTHER ELECTRIC REVEN										
POWER TRADING UNREALIZED GAIN	45600180	467.39	1,025,072	100.0	1,682,364.66CR	1,021,558	264.7			
ABD REVENUE - ASSOC BUS DEV	45603000	300,749.31CR			990,117.60CR					
PLANNED LOSS REVENUE	45605200	115,850.00	641,234CR	(118.1)	6,537,774.82CR	3,942,301CR	65.8			
INTER-CO LOSS COMPENSATION	45605300				24,859.25	263,872CR	(109.4)			
UNBILLED REVENUE	45605400	6,889,000.00	5,606,000	(22.9)	2,501,000.00CR	3,901,000CR	(35.9)			
MISC WHEELING SYS - TRANS	45606400	52,644.75	122,442CR	(143.0)	811,519.18CR	781,702CR	3.8			
NON-AFFIL REV - ERCOT/TCOS	45606501	2,122,581.75CR	10,910,755CR	(80.5)	19,103,235.75CR	19,019,054CR	.4			

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WEST TEXAS UTILITIES COMPANY
TRIAL BALANCE WITH PRIOR YEAR
10/31/01

CYCLE: POST4
ACGRP: P10
FORMAT: P10

PAGE: 12

RUN TIME: 08:55:31
RUN DATE: 11/14/01

DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE <UNFAVR>		MONTHS TO DATE		FAVORABLE <UNFAVR>	
		ACTUAL	PRIOR YR	(166.3)	(38.0)	ACTUAL	PRIOR YR	(108.8)	(5.5)
INDUSTRIAL - TX O/U FUEL	44203200	981,164.41	1,478,878CR			797,509.87	9,050,658CR		
TOTAL ACCOUNT 4000.0300		3,630,274.60CR	5,857,710CR			53,814,640.77CR	53,546,999CR		
4000.0400 PUB ST & HIGHWAY LTG									
STREET & HIGHWAY LIGHTING - BASE	44404000	209,488.64CR	211,360CR	(.9)		2,104,797.67CR	2,154,129CR	(2.3)	
STREET & HWY LT-PPCF-LOW INCOME	44404002	511,181CR	9CR	*****		2,807.12CR	787CR	256.7	
STREET & HWY LT-PPCF-RENEWABLE	44404003	1,268.87CR	33CR	*****		7,148.22CR	3,422	308.9	
STREET & HIGHWAY LIGHTING - FUEL	44404100	79,961.59CR	62,372CR	28.2		990,129.38CR	582,077CR	70.1	
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	26,164.35	36,063CR	(172.6)		21,009.71	197,593CR	(110.6)	
TOTAL ACCOUNT 4000.0400		265,066.56CR	309,837CR	(14.4)		3,083,872.68CR	2,931,164CR	5.2	
4000.0500 OTHER SALES TO PUB A									
MUNICIPAL - BASE	44505000	1,709,866.51CR	1,878,736CR	(9.0)		15,478,590.05CR	17,035,728CR	(9.1)	
OTHER SALES P/A-PPCF-LOW INCOME	44505002	763.68	1,533CR	(149.8)		10,739.89CR	12,176CR	(11.8)	
OTHER SALES P/A-PPCF-RENEWABLE	44505003	8,377.82	7,037CR	(219.1)		14,674.20CR	78,835	118.6	
MUNICIPAL - FUEL	44505100	1,720,255.40CR	1,471,598CR	16.9		21,548,929.70CR	13,234,958CR	62.8	
MUNICIPAL POWER - TX O/U FUEL	44505200	594,428.63	875,789CR	(167.9)		680,132.83	5,268,250CR	(112.9)	
MUNICIPAL - TEXAS CUSTOMER CHOICE	44505900	4,111.86CR				4,820.26CR			
TOTAL ACCOUNT 4000.0500		2,830,663.64CR	4,234,693CR	(33.2)		35,377,621.27CR	35,472,277CR	2.6	
4000.0600 SALES FOR RESALE ASSOC									
SALES FOR RESALE NONASSOCIATED	44700020	446,072.80CR	1,469,339	130.4		6,071,687.71CR	196,502	*****	
SALES FOR RESALE BOOKOUT SALES	44700060	51,888,614.06CR	500,683	*****		370,130,607.90CR	157,935CR	*****	
SALES FOR RESALE - DED. BOOKOUTS	44700065					28,500,110.27CR			
SALES FOR RESALE OPTION SALES	44700070	146,194.87CR	251,732CR	(41.9)		2,400,669.55CR	351,014CR	583.9	
SALES FOR RESALE - BOOKOUT PURCH	44700100		194,955CR	(100.0)		24,622		100.0	
SALES FOR RES - ON SYS-BASE (W/SAL)	44701000	1,558,782.02CR	2,190,602CR	(28.8)		20,796,662.28CR	23,855,138CR	(12.8)	
SALES FOR RES - ON SYS - FUEL (W/SAL)	44701100	5,689,312.47CR	8,502,341CR	(33.1)		83,577,641.62CR	68,654,320CR	21.7	
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	1,310,975.39	976,483CR	(234.3)		8,234,107.66	3,755,279CR	(319.3)	
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	114,207.74	165,712	31.1		281,612.53CR	493,630CR	(43.0)	
SALES FOR RES - OFF SYS - BASE-NON A	44702000	5,763.24	13,118	56.1		823,253.59CR	1,017,026CR	(19.1)	
SALES FOR RES - OFF SYS - FUEL NON-	44702100	802,139.84	589,173CR	(236.1)		1,544,603.09CR	15,208,906CR	(89.8)	
SALES FOR RES - OFF SYS - BASE - AF	44703000	51,632.72CR	14,865	447.3		134,659.60	5,912	*****	
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001					1,116,281.07CR			
SALES FOR RESALE - OFF SYS - FUEL	44703100	2,380,213.02CR	760,765CR	212.9		9,333,920.96CR	6,147,067CR	51.8	
SALES FOR RESALE - FUEL - OPCD	44703307					103,979.57CR			
ERCOT - IMBALANCE	44704200	1,515,821.76CR				1,515,821.76CR			
ERCOT SERVICES	44704250	249,094.46CR				249,094.46CR			
MITIGATION REVENUE	44704700	519,472.47CR				15,033,613.08CR			
TOTAL ACCOUNT 4000.0600		62,212,124.44CR	11,302,334CR	450.4		533,110,792.18CR	119,413,279CR	346.4	
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021						1,972	100.0	
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099						43,999CR	(100.0)	
TRANS REV - MISC - CSWS	44709099						1,012CR	(100.0)	
TOTAL ACCOUNT 4000.0800							43,039CR	(100.0)	
4000.1100 MISC SERVICE REVENUE									
SWITCHING FEES - TX CUST CHOICE	45101900	954.92CR				999.92CR			
MISC SERVICE REVENUE	45102000	61,488.05CR	6,388CR	862.6		567,909.64CR	287,455CR	97.6	
TOTAL ACCOUNT 4000.1100		62,442.97CR	6,388CR	877.5		568,909.56CR	287,455CR	97.9	
4000.1200 RENT FROM ELEC PROP									

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DESCRIPTION	ACCOUNT	CURRENT MONTH		MONTHS TO DATE		FAVORABLE	
		ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	45,756.99	32,105CR	66,766.70	229,598CR	(129.1)	2.4
TOTAL ACCOUNT 4000.0400		246,393.36CR	322,122CR	3,330,266.04CR	3,253,286CR		
4000.0500 OTHER SALES TO PUB A							
MUNICIPAL - BASE	44505000	1,312,148.16CR	1,838,804CR	16,790,738.21CR	18,874,532CR	(11.0)	
OTHER SALES P/A-PPCF-LOW INCOME	44505002	1,070.37CR	1,533CR	11,810.26CR	13,709CR	(13.9)	
OTHER SALES P/A-PPCF-RENEWABLE	44505003	5,881.83CR	7,037CR	20,556.03CR	71,798	128.6	
MUNICIPAL - FUEL	44505100	1,634,961.68CR	1,208,913CR	23,183,891.38CR	14,443,871CR	60.5	
MUNICIPAL POWER - TX O/U FUEL	44505200	965,893.14	572,574CR	1,646,025.97	5,840,824CR	(128.2)	
MUNICIPAL - TEXAS CUSTOMER CHOICE	44505900	2,209.51		2,610.75CR			
TOTAL ACCOUNT 4000.0500		1,985,959.39CR	3,628,861CR	38,363,580.66CR	39,101,138CR	(1.9)	
4000.0600 SALES FOR RESALE ASSOC							
SALES FOR RESALE NONASSOCIATED	44700020	381,463.51CR	1,676,998	6,453,151.22CR	1,873,500	444.4	
SALES FOR RESALE BOOKOUT SALES	44700060	47,467,265.62CR	446,439	417,597,873.52CR	288,504	*****	
SALES FOR RESALE - DED. BOOKOUTS	44700065	6,977,550.27		21,522,560.00CR			
SALES FOR RESALE OPTION SALES	44700070	129,546.34CR	297,493CR	2,530,215.89CR	648,506CR	290.2	
SALES FOR RESALE - BOOKOUT PURCH	44700100		270,725CR		246,103CR	(100.0)	
SALES FOR RES - ON SYS-BASE (W/SAL	44701000	1,745,653.70CR	2,025,671CR	22,542,315.98CR	25,880,809CR	(12.9)	
SALES FOR RES - ON SYS -FUEL (W/SAL	44701100	5,269,200.74CR	7,182,368CR	88,846,842.36CR	75,836,688CR	17.2	
SALES FOR RESALE-ON SYS-O/U(W.SALE)	44701200	900,379.86	333,272	9,134,487.52	3,422,007CR	(366.9)	
SALES FOR RESALE-ON SYS-WEATHERFORD	44701300	17,105.18	64,837	264,507.35CR	428,793CR	(38.3)	
SALES FOR RES - OFF SYS -BASE-NON A	44702000	3,275.51CR	10,845	826,529.10CR	1,006,181CR	(17.9)	
SALES FOR RES - OFF SYS - FUEL NON-	44702000	263,402.76CR	595,138CR	1,808,005.85CR	15,804,043CR	(88.6)	
SALES FOR RES - OFF SYS - BASE - AF	44703000	2,580.31	81,847	137,239.91	87,758	(56.4)	
SALES FOR RESALE-ASSOC CO-AEP TRADE	44703001			1,116,281.07CR			
SALES FOR RESALE - OFF SYS - FUEL	44703100	694,592.77CR	939,717CR	10,028,513.73CR	7,086,784CR	41.5	
SALES FOR RESALE - FUEL - OPCC	44703307	2,645.97CR		106,625.54CR			
ERCOT - IMBALANCE	44704200	18,017,894.60CR		19,533,716.36CR			
ERCOT SERVICES	44704250	739,428.50CR		988,522.96CR			
MITIGATION REVENUE	44704700	744,801.02CR		15,778,414.10CR			
TOTAL ACCOUNT 4000.0600		67,561,555.42CR	8,696,874CR	600,672,347.60CR	128,110,152CR	368.9	
NON AFFIL PT TO PT TRNS REV-OFF SYS	44708021				1,972	100.0	
TRANS REV - OFF SYS/3RD PTY-OTHERS	44708099				43,999CR	(100.0)	
TRANS REV - MISC - CSWS	44709099				2,166CR	(100.0)	
TOTAL ACCOUNT 4000.0800					44,193CR	(100.0)	
4000.1100 MISC SERVICE REVENUE							
SWITCHING FEES - TX CUST CHOICE	45101900	954.92		45.00CR			
MISC SERVICE REVENUE	45102000	48,016.40CR	82,158CR	615,926.04CR	369,613CR	66.6	
TOTAL ACCOUNT 4000.1100		47,061.48CR	82,158CR	615,971.04CR	369,613CR	66.7	
4000.1200 RENT FROM ELEC PROP							
POLE CONTACTS	45401000	150.00CR		580,541.45CR	512,302CR	13.3	
RENT FROM ELECTRIC PROPERTY	45402000	34,841.70CR	26,083CR	796,409.47CR	669,725CR	18.9	
RENT REVENUE - HEARNE SUBSTATION	45403000	11,127.00CR	29,685CR	125,685.50CR	260,016CR	(51.7)	
TOTAL ACCOUNT 4000.1200		46,118.70CR	55,768CR	1,502,636.42CR	1,442,043CR	4.2	
4000.1300 OTHER ELECTRIC REVEN							
POWER TRADING UNREALIZED GAIN	45600180	159,863.66	187,010CR	2,758,349.93CR	1,223,745	325.4	
ABD REVENUE - ASSOC BUS DEV	45603000	63,813.94CR		1,168,436.93CR			

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DESCRIPTION	ACCOUNT	CURRENT MONTH		MONTHS TO DATE		FAVORABLE <UNFAVR>
		ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	
ADIT - FED - EXCESS 190 GU	28305000	2,770,628.00	3,549CR (100.0)	16,991,086.00CR	23,403,146CR	(27.4)
4000.0100 RESIDENTIAL SALES						
RESIDENTIAL SALES - BASE	44001000	5,591,379.53CR	5,166,267CR	90,066,040.20CR	95,680,931CR	(5.9)
RESIDENTIAL-PPCF-LOW INCOME	44001002	36,132.88CR	67CR	97,828.63CR	72,087CR	35.7
RESIDENTIAL-PPCF-RENEWABLE	44001003	8,511.99	60,515	98,663.22CR	192,686	151.2
RESIDENTIAL SALES - FUEL	44001100	4,455,979.53CR	4,635,096CR	73,451,730.39CR	47,280,740CR	55.4
RESIDENTIAL SALES - TX O/U FUEL	44001200	1,314,306.18	4,110,451CR	3,285,483.00	21,300,252CR	(115.4)
TOTAL ACCOUNT 4000.0100	44001900	50,345.00CR	13,851,366CR	91,148.60CR	164,141,324CR	(2.2)
4000.0200 COMMERCIAL SALES						
COMMERCIAL - BASE	44202000	3,114,611.44CR	3,080,818CR	46,618,347.16CR	47,753,179CR	(2.4)
COMMERCIAL-PPCF-LOW INCOME	44202002	27,966.43CR	1,363	69,173.73CR	49,549CR	39.6
COMMERCIAL-PPCF-RENEWABLE	44202003	10,173.71	61,554	35,234.22CR	189,625	118.6
COMMERCIAL - FUEL	44202100	3,417,256.08CR	3,281,304CR	55,331,303.60CR	35,102,687CR	57.6
COMMERCIAL - TX O/U FUEL	44202200	1,010,869.51	2,616,972CR	4,007,450.42	14,866,854CR	(127.0)
TOTAL ACCOUNT 4000.0200	44202900	47,892.47CR	8,916,177CR	106,759.02CR	97,582,644CR	.6
4000.0300 INDUSTRIAL SALES						
INDUSTRIAL - BASE	44203000	1,471,530.10CR	1,682,830CR	20,537,143.23CR	22,946,633CR	(10.5)
INDUSTRIAL-PPCF-LOW INCOME	44203002	25,916.56CR	106	47,054.05CR	32,333CR	45.5
INDUSTRIAL-PPCF-RENEWABLE	44203003	8,897.46	42,691	46,598.86CR	116,114	140.1
INDUSTRIAL - FUEL	44203100	3,016,975.06CR	2,976,064CR	42,807,132.98CR	30,175,208CR	41.9
INDUSTRIAL - TX O/U FUEL	44203200	922,757.85	2,365,799CR	3,432,890.11	12,479,393CR	(127.5)
TOTAL ACCOUNT 4000.0300	44203900	15,682.50CR	6,981,896CR	27,189.11CR	65,517,453CR	(8.4)
4000.0400 PUB ST & HIGHWAY LTG						
STREET & HIGHWAY LIGHTING - BASE	44404000	210,023.85CR	195,252CR	2,524,493.36CR	2,576,961CR	(2.0)
STREET & HWY LT-PPCF-LOW INCOME	44404002	1,139.48CR	110	4,532.25CR	686CR	560.7
STREET & HWY LT-PPCF-RENEWABLE	44404003	1,283.20CR	1,632	10,328.40CR	5,021	305.7
STREET & HIGHWAY LIGHTING - FUEL	44404100	82,680.85CR	74,357CR	1,152,806.11CR	718,829CR	60.4
ST & HIGHWAY LIGHTING-TX O/U FUEL	44404200	24,394.65	51,610CR	91,161.35	281,309CR	(132.4)
TOTAL ACCOUNT 4000.0400		270,732.73CR	319,477CR	3,600,998.77CR	3,572,764CR	.8
4000.0500 OTHER SALES TO PUB A						
MUNICIPAL - BASE	44505000	1,241,417.13CR	725,318CR	18,032,155.34CR	19,599,850CR	(8.0)
OTHER SALES P/A-PPCF-LOW INCOME	44505002	12,660.54CR	874	24,470.80CR	12,835CR	90.7
OTHER SALES P/A-PPCF-RENEWABLE	44505003	5,739.28	26,662	14,816.75CR	98,461	115.0
MUNICIPAL - FUEL	44505100	1,580,028.06CR	1,564,014CR	24,763,919.44CR	16,007,885CR	54.7
MUNICIPAL POWER - TX O/U FUEL	44505200	479,914.20	1,123,856CR	2,125,940.17	6,964,680CR	(130.5)
TOTAL ACCOUNT 4000.0500	44505900	4,580.00CR	3,385,652CR	7,190.75CR	42,486,789CR	(4.2)
4000.0600 SALES FOR RESALE ASSOC						
FOR RESALE NONASSOCIATED	44700020	265,687.93CR	5,470,012CR	6,718,839.15CR	3,596,512CR	86.8
FOR RESALE BOOKOUT SALES	44700060	48,480,537.71CR	2,526,946CR	466,078,411.23CR	2,238,442CR	*****
RESALE - DED. BOOKOUTS	44700065			21,522,560.00CR		

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			CURRENT MONTH		FAVORABLE		MONTHS TO DATE		FAVORABLE	
DESCRIPTION			ACTUAL	PRIOR YR	<UNFAVR>		ACTUAL	PRIOR YR	<UNFAVR>	
SALES FOR RESALE OPTION SALES			112,637.05CR	1,016,067	111.1		2,642,852.94CR	367,561	819.0	
SALES FOR RESALE - BOOKOUT PURCH				698,841	100.0			452,737	100.0	
SALES FOR RES - ON SYS-BASE (W/SAL			1,740,956.04CR	1,873,807CR	(7.1)		24,283,272.02CR	27,754,616CR	(12.5)	
SALES FOR RES - ON SYS - FUEL (W/SAL			4,947,179.78CR	7,977,355CR	(38.0)		93,794,022.14CR	83,814,043CR	11.9	
SALES FOR RESALE-ON SYS-O(U(W.SALE)			1,565,998.06	4,634,731CR	(133.8)		10,700,485.58	8,056,738CR	(232.8)	
SALES FOR RESALE-ON SYS-WEATHERFORD			903.77CR	448,602CR	(99.8)		265,411.12CR	877,395CR	(69.8)	
SALES FOR RES - OFF SYS - BASE-NON A			13,801.92CR	148,534CR	(90.7)		840,331.02CR	1,154,715CR	(27.2)	
SALES FOR RES - OFF SYS - FUEL NON-			293,189.84	1,744,787CR	(116.8)		1,514,816.01CR	17,548,831CR	(91.4)	
SALES FOR RES - OFF SYS - BASE - AF			30,318.18	29,652	(2.2)		167,558.09	117,410	(42.7)	
G - SALES FOR RES - OFF SYS - BASE			188,179.17	1,116,281	100.0		1,116,281.07CR	1,116,281	200.0	
SALES FOR RESALE - OFF SYS - FUEL			5,575.12CR	804,831CR	(123.4)		9,840,334.56CR	7,891,615CR	24.7	
SALES FOR RESALE - FUEL - OPCO							112,200.66CR			
ERCOT - IMBALANCE			7,110,577.51				12,423,138.85CR			
ERCOT SERVICES			517,041.12CR				1,505,564.08CR			
MITIGATION REVENUE			462,221.09CR				16,240,635.19CR			
MITIGATION MARGIN			521,172.44CR				521,172.44CR			
TOTAL ACCOUNT 4000.0600			47,879,451.21CR	22,768,764CR	110.3		648,551,798.81CR	150,878,918CR	329.8	
NON AFFIL PT TO PT TRNS REV-OFF SYS								1,972	100.0	
TRANS REV - OFF SYS/3RD PTY-OTHERS								43,999CR	(100.0)	
TRANS REV - MISC - CSWS				62,958CR	(100.0)			65,124CR	(100.0)	
TOTAL ACCOUNT 4000.0800				62,958CR	(100.0)			107,151CR	(100.0)	
4000.1100 MISC SERVICE REVENUE										
SWITCHING FEES - TX CUST CHOICE							45.00CR			
MISC SERVICE REVENUE			28,365.00CR	55,356CR	(48.8)		644,291.04CR	424,969CR	51.6	
TOTAL ACCOUNT 4000.1100			28,365.00CR	55,356CR	(48.8)		644,336.04CR	424,969CR	51.6	
4000.1200 RENT FROM ELEC PROP										
POLE CONTACTS			1,563.69				578,977.76CR	512,302CR	13.0	
RENT FROM ELECTRIC PROPERTY			32,357.04CR	22,587CR	43.3		828,766.51CR	692,312CR	19.7	
RENT REVENUE - HEARNE SUBSTATION			11,127.00CR	55,133CR	(79.8)		136,812.50CR	315,148CR	(56.6)	
TOTAL ACCOUNT 4000.1200			41,920.35CR	77,720CR	(46.1)		1,544,556.77CR	1,519,762CR	1.6	
4000.1300 OTHER ELECTRIC REVEN										
POWER TRADING UNREALIZED GAIN			1,631,962.59CR	647,454	352.1		4,390,312.52CR	1,871,199	334.6	
ABD REVENUE - ASSOC BUS DEV			110,718.78CR				1,279,155.71CR			
PLANNED LOSS REVENUE			619,045.23CR	636,196CR	(2.7)		6,491,682.24CR	6,013,435CR	8.0	
INTER-CO LOSS COMPENSATION							24,859.25	263,872CR	(109.4)	
UNBILLED REVENUE			757,000.00CR	425,000CR	78.1		282,000.00	832,000CR	(133.9)	
MISC WHEELING SYS - TRANS			29,846.78CR	84,437CR	(64.7)		809,837.73CR	1,105,267CR	(26.7)	
NON-AFFIL REV - ERCOT/TCOS			3,808,782.16CR	2,122,861CR	79.4		27,157,181.41CR	25,387,079CR	7.0	
AFFIL REV - ERCOT/TCOS			301,054.75CR	110,538CR	172.4		2,361,341.00CR	2,247,585CR	5.1	
NON-AFFIL REV-ERCOT/TCOS-WEATHERFOR			92,910.42CR	138,534CR	(32.9)		1,121,679.04CR			
SPP OPEN ACCESS TRANSM SVC-AFFILIAT								12,572,634CR	(100.0)	
SPP OPEN ACCESS TRANSM SVC-NON AFFI			17,364.44CR	16,128CR	7.7		203,972.27CR	167,845CR	21.5	
PROVISION FOR OPEN ACCESS - SPP								4,649,473	100.0	
TCA REVENUE - AFFILIATE			365,953.00CR	497,381CR	(26.4)		5,443,403.00CR	3,087,876	276.3	
TCA REVENUE - NON AFFILIATED/FIRM								730,000	100.0	
TCA REVENUE-NON AFFILIATED/NON FIRM								1,181,000	100.0	
ANCILLARY SERVICES			907,331.01CR	2,137,265CR	(57.5)		2,797,232.28CR	5,154,913CR	(45.7)	
OPEN ACCESS TRANS TARIFF-NON AFFIL			6,423.31	153,115CR	(104.2)		1,292,656.13CR	2,281,780CR	(43.3)	

DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE		MONTHS TO DATE		PRIOR YR	FAVORABLE
		ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>	ACTUAL	<UNFAVR>		
FUEL OTHER POWER OPNS - GAS	54705500	50.00	195	74.4		50.00		195	74.4
TOTAL ACCOUNT 4010.1600		50.00				50.00			
4010.1700 PURCHASED POWER									
PURCHASED POWER - BOOKOUTS	55500120	17,132,980.75				17,132,980.75			
PURCHASED POWER - REALIZATION OPTNS	55500130	209,984.04				209,984.04			
AFFIL PURCH POWER - POOL/ECONOMY	55503100	9,304,927.86	3,957,803	(135.1)		9,304,927.86		3,957,803	(135.1)
AFFILIATED - LOSS COMPENSATION	55503300								
AFFILIATED - DEMAND/CAPACITY	55503400								
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	850,340.26				850,340.26			
NON-AFFIL PURCH POWER - OFF-SYS	55504100	4,509,123.35	948,858	(375.2)		4,509,123.35		948,858	(375.2)
NON-AFFIL PURCH POWER - LOSSES	55504300	5,879.49CR	4,695	225.2		5,879.49CR		4,695	225.2
NON-AFF P/P-ISO RESERVATION FEES	55504301	90,344.61	2,180	*****		90,344.61		2,180	*****
NON-AFFIL - DEMAND/CAPACITY	55504400	32,091,821.38	22,264CR	100.0		32,091,821.38		22,264CR	100.0
TOTAL ACCOUNT 4010.1700			4,891,272	(556.1)				4,891,272	(556.1)
4010.1800 OTHER PWR SUPPLY EXP									
SYS CONTRL & LOAD DISPATCH - HVDC	55600999	1,312.50CR	42,935CR	96.9		1,312.50CR		42,935CR	(96.9)
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	11,075.26CR	5,000CR	(121.5)		11,075.26CR		5,000CR	121.5
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099		15,857	100.0				15,857	100.0
PLANNING SYS DISPATCH & LOAD CONTRL	55608199		2,117	100.0				2,117	100.0
R/T MONIT & DISP - SYS DISP & LOAD	55608299		14,170	100.0				14,170	100.0
SYS CONTRL & LOAD DISP - EMS/SCADA	55608399		75,835	100.0				75,835	100.0
CONTR & REC SYS DISP & LOAD CONTRL	55608499		7,785	100.0				7,785	100.0
SYS CONTRL & LOAD DISPATCH - MISC	55609000								
SYS CONTRL & LOAD DISPATCH - CSWS	55609099	148,924.54	288	*****		148,924.54		288	*****
OTHER POWER SUPPLY EXPENSE	55709000	389,355.03				389,355.03			
OTHER EXPENSES - CSWS	55709099	130.33	1,696	92.3		130.33		1,696	92.3
TOTAL ACCOUNT 4010.1800		526,022.14	69,813	(653.5)		526,022.14		69,813	(653.5)
4010.2000 TRANSMISSION EXPENSE									
OPNS SUPV/ENG TRANS (CR) - HVDC	56000999	1,122.00CR	10,715CR	89.5		1,122.00CR		10,715CR	(89.5)
PLANNING ENGINEERING	56001000	101.86	2,749	96.3		101.86		2,749	96.3
PLANNING ENGINEERING - CSWS	56001099		30,061	100.0				30,061	100.0
DESIGN ENGINEERING	56002000	2,047.56	1,110	(84.5)		2,047.56		1,110	(84.5)
DESIGN ENGINEERING - CSWS	56002099		6,550	100.0				6,550	100.0
TECHNICAL SERVICES	56004000	289.55CR	2,111	113.7		289.55CR		2,111	113.7
OPER SUPRV & ENG - MISC - CSWS	56009099	74,694.19				74,694.19			
LOAD DISPATCHING	56101000	30,166.64	25,151	(19.9)		30,166.64		25,151	(19.9)
ENERGY ACCT LOAD DISPATCHING - CSWS	56108099		1,488	100.0				1,488	100.0
PLANNING LOAD DISPATCHING - CSWS	56108199		1,937	100.0				1,937	100.0
REAL TIME MON & DISP-LOAD - CSWS	56108299								
EMS/SCADA SPT-LOAD DISP - CSWS	56108399								
LOAD DISPATCHING - MISC	56109000		12,556	100.0				12,556	100.0
LOAD DISPATCHING - MISC CSWS	56109099	39,699.07				39,699.07			
PATROL/INSPECTION TRANS (CR) - HVDC	56200999	14,480.05CR	10,197CR	(42.0)		14,480.05CR		10,197CR	42.0
STATION EXPENSE: ADD SEP, WTU	56201000	1,622.82	222	(631.0)		1,622.82		222	(631.0)
PATROL & INSPECTION	56202000	24,010.20	20,550	(16.8)		24,010.20		20,550	(16.8)
STATION EXPENSES - MISC - CSWS	56209099	5,078.19				5,078.19			
OVERHEAD LINE EXPENSE	56301000	837.05	772	(8.4)		837.05		772	(8.4)
PATROL & INSPECTION - OVERHEAD	56302000	11,065.73	16,189	31.6		11,065.73		16,189	31.6
OVERHEAD LINE EXPENSE - MISC - CSWS	56309099	817.05				817.05			

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WEST TEXAS UTILITIES COMPANY
 TRIAL BALANCE WITH PRIOR YEAR
 02/28/01

PAGE: 14
 RUN TIME: 16:33:30
 RUN DATE: 05/15/01

CYCLE: POST4
 ACCGRP: P10
 FORMAT: P10

DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE		MONTHS TO DATE		FAVORABLE	
		ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>	PRIOR YR	<UNFAVR>	PRIOR YR	<UNFAVR>
OTHER POWER GENERATION	54909000	12.17CR	72	116.9				72	*****
OTHER POWER GEN - MISC -CSWS	54909099	372.24							
TOTAL ACCOUNT 4010.1500		1,841.21	78,293CR	102.4				34,184CR	(464.3)
4010.1600 OTHER PWR GEN-FUEL									
FUEL OTHER POWER OPNS - OIL	54705100		827	100.0				1,022	100.0
FUEL OTHER POWER OPNS - GAS	54705500	849.22	50	*****				50	*****
TOTAL ACCOUNT 4010.1600		849.22	877	3.2				1,072	16.1
4010.1700 PURCHASED POWER									
PURCHASED POWER - BOOKOUTS	55500120	19,365,046.81							
PURCHASED POWER - REALIZATION OPTNS	55500130	135,749.90							
AFFIL PURCH POWER - POOL/ECONOMY	55503100	4,186,597.37	2,326,167	(80.0)				6,283,970	(114.7)
AFFILIATED - LOSS COMPENSATION	55503300	4,217.94CR							
AFFILIATED - DEMAND/CAPACITY	55503400								
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	720,744.03							
NON-AFFIL PURCH POWER - OFF-SYS	55504100	3,734,579.10	2,026,750	(84.3)				2,975,608	(177.0)
NON-AFFIL PURCH POWER - LOSSES	55504300	305.67	18,384	98.3				23,079	124.2
NON-AFF P/P-ISO RESERVATION FEES	55504301	89,958.05	3,814	*****				5,995	*****
NON-AFFIL - DEMAND/CAPACITY	55504400	1,600.00	236,000	99.3				213,736	99.3
TOTAL ACCOUNT 4010.1700		28,230,362.99	4,611,115	(512.2)				9,502,388	(534.8)
4010.1800 OTHER PWR SUPPLY EXP									
SYS CONTR & LOAD DISPATCH - HVDC	55600999	104,046.66CR	11,897CR	(774.6)				54,832CR	92.1
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	1,075.26	5,000CR	121.5				10,000CR	
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099		11,518	100.0				27,375	100.0
PLANNING SYS DISPATCH & LOAD CONTRL	55608199		2,962	100.0				5,078	100.0
R/T MONIT & DISP - SYS DISP & LOAD	55608299		16,484	100.0				30,653	100.0
SYS CONTR & LOAD DISP - EMS/SCADA	55608399		12,308	100.0				88,143	100.0
CONTR & REC SYS DISP & LOAD CONTROL	55608499		10,101	100.0				17,886	100.0
SYS CONTR & LOAD DISPATCH - MISC	55609000								
SYS CONTR & LOAD DISPATCH - CSWS	55609099	213,979.52	280	*****				568	*****
OTHER POWER SUPPLY EXPENSE	55709000	20,929.76CR							
OTHER EXPENSES - CSWS	55709099	271.42	1,481	81.7				3,177	87.4
TOTAL ACCOUNT 4010.1800		90,349.78	38,237	(136.3)				108,048	(470.5)
4010.2000 TRANSMISSION EXPENSE									
OPNS SUPV/ENG TRANS (CR) - HVDC	56000999		742CR	100.0				11,457CR	(90.2)
PLANNING ENGINEERING	56001000	239.24	2,737	91.3				5,486	93.8
PLANNING ENGINEERING - CSWS	56001099		38,576	100.0				68,638	100.0
DESIGN ENGINEERING	56002000	3,883.89	2,549	(52.4)				3,659	(62.1)
DESIGN ENGINEERING - CSWS	56002099		8,130	100.0				14,679	100.0
TECHNICAL SERVICES	56004000		3,297	100.0				5,408	105.4
OPER SUPRV & ENG - MISC - CSWS	56009099	87,184.47							
LOAD DISPATCHING	56101000	27,713.31	28,592	3.1				53,743	(7.7)
ENERGY ACCT LOAD DISPATCHING - CSWS	56108099		2,140	100.0				3,628	100.0
PLANNING LOAD DISPATCHING - CSWS	56108199		2,503	100.0				4,440	100.0
REAL TIME MON & DISP-LOAD - CSWS	56108299								
EMS/SCADA SPT-LOAD DISP - CSWS	56108399		11,947	100.0				24,503	100.0
LOAD DISPATCHING - MISC	56109000								
LOAD DISPATCHING - MISC CSWS	56109099	58,679.92							
PATROL/INSPECTION TRANS (CR) - HVDC	56200999							10,197CR	42.0

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TRIAL BALANCE WITH PRIOR YEAR
03/31/01

CYCLE: POST4
ACGRP: P10
FORMAT: P10

PAGE: 14

RUN TIME: 08:21:41
RUN DATE: 05/16/01

----- CURRENT MONTH -----				-- MONTHS TO DATE -----			
DESCRIPTION	ACCOUNT	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>
FUEL DELIVERY - TRANSPORT - CSWS	50105899		3,816	100.0		9,962	100.0
FUEL DELIVERY - CONTRACT ADMIN CSWS	50105999		9,218	100.0		26,783	100.0
CALCULATE INVENTORY COST - CSWS	50106299		4,940	100.0		17,141	100.0
PREPARE ROUTINE REPORTS - CSWS	50106399		2,744	100.0		8,795	100.0
COMPENSATED ABSENCE - FUEL	50108888	76.78	1,518CR	105.1	1,049.28CR	4,145CR	(74.7)
COMPENSATED ABSENCE - FUEL - CSWS	50108899		2,092	100.0		10,405	100.0
PREPARATION - MISC - CSWS	50109099	63,200.31			135,899.44		
TOTAL ACCOUNT 4010.1100		18,124,071.34	10,937,194	(65.7)	59,903,898.35	28,578,421	(109.6)
4010.1500 OTHER PWR GEN-OPERAT							
OPERATION ENGINEERING - NON-STEAM	54609000	8,658.76			18,555.80	720	*****
MISC GENERATION EXPENSE	54809000	9.50	166	94.3	33.50	10,464	99.7
COMPENSATED ABSENCE - PROD	54908888	51,548.03CR	47,115CR	(9.4)	53,883.95	113,196CR	(147.6)
COMPENSATED ABSENCE - PROD - CSWS	54908899		10,721	100.0		31,527	100.0
OTHER POWER GENERATION	54909000	1,333.52	1,792	25.6	3,093.35	1,863	(66.0)
OTHER POWER GEN - MISC -CSWS	54909099	267.12			7,679.71		
TOTAL ACCOUNT 4010.1500		41,279.13CR	34,436CR	(19.9)	83,246.31	68,622CR	(221.3)
4010.1600 OTHER PWR GEN-FUEL							
FUEL OTHER POWER OPNS - OIL	54705100					1,022	100.0
FUEL OTHER POWER OPNS - GAS	54705500	50.00	100	50.0	949.22	150	(532.8)
TOTAL ACCOUNT 4010.1600		50.00	100	50.0	949.22	1,172	19.0
4010.1700 PURCHASED POWER							
PURCHASED POWER - BOOKOUTS	55500120	11,317,899.04			47,815,926.60		
PURCHASED POWER - REALIZATION OPTNS	55500130	62,946.92			408,680.86		
AFFIL PURCH POWER - POOL/ECONOMY	55503100	4,745,533.91	2,487,328	(90.8)	18,237,059.14	8,771,299	(107.9)
AFFILIATED - LOSS COMPENSATION	55503300		9,454	100.0	4,217.94CR	9,454	144.6
AFFILIATED - DEMAND/CAPACITY	55503400						
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503407	81,937.18			81,937.18		
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	506,788.51			2,077,872.80		
NON-AFFIL PURCH POWER - OFF-SYS	55504100	4,325,763.85	2,612,833	(65.6)	12,569,466.30	5,588,442	(124.9)
NON-AFFIL PURCH POWER - LOSSES	55504300	131,021.59	132	*****	125,447.77	23,210	(440.5)
NON-AFF P/P-ISO RESERVATION FEES	55504301	105,503.06	14,206CR	842.7	285,805.72	8,212CR	*****
NON-AFFIL - DEMAND/CAPACITY	55504400		295,000	100.0	1,600.00	508,736	99.7
TOTAL ACCOUNT 4010.1700		21,277,394.06	5,390,541	(294.7)	81,599,578.43	14,892,929	(447.9)
4010.1800 OTHER PWR SUPPLY EXP							
SYS CONTRL & LOAD DISPATCH - HVDC	55600999						
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	25,116.19CR	1,313CR	*****	130,475.35CR	56,144CR	132.4
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099	5,000.00CR			15,000.00CR	10,000CR	50.0
PLANNING SYS DISPATCH & LOAD CONTRL	55608199		9,799	100.0		37,174	100.0
R/T MONIT & DISP - SYS DISP & LOAD	55608299		4,265	100.0		9,343	100.0
SYS CONTRL & LOAD DISP - EMS/SCADA	55608399		14,846	100.0		45,499	100.0
CONTR & REC SYS DISP & LOAD CONTRL	55608499		11,886	100.0		100,029	100.0
SYS CONTRL & LOAD DISPATCH - MISC	55609000		9,123	100.0		27,009	100.0
SYS CONTRL & LOAD DISPATCH - CSWS	55609099	120,645.17	292	*****	483,549.23	860	*****
OTHER POWER SUPPLY EXPENSE	55709000	305,696.52			674,121.79		
OTHER EXPENSES - CSWS	55709099	1,677.53	1,197	(40.1)	2,079.28	4,374	52.5
TOTAL ACCOUNT 4010.1800		397,903.03	50,095	(694.3)	1,014,274.95	158,144	(541.4)
4010.2000 TRANSMISSION EXPENSE							

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TRIAL BALANCE WITH PRIOR YEAR
04/30/01

PAGE: 14

RUN TIME: 11:53:53
RUN DATE: 05/16/01

CYCLE: POST4
ACGRP: P10
FORMAT: P10

----- CURRENT MONTH -----				FAVORABLE <UNFAVR>		MONTHS TO DATE		FAVORABLE <UNFAVR>	
DESCRIPTION	ACCOUNT	ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	ACTUAL	PRIOR YR
CALCULATE INVENTORY COST - CSWS	50106299		8,064		100.0		25,205		100.0
PREPARE ROUTINE REPORTS - CSWS	50106399		2,517		100.0		11,313		100.0
COMPENSATED ABSENCE - FUEL	50108888	44,53CR	222CR		79.9	1,093.81CR	4,367CR		(75.0)
COMPENSATED ABSENCE - FUEL - CSWS	50108899		2,418		100.0		12,823		100.0
PREPARATION - MISC - CSWS	50109099	42,802.81				178,702.25			
TOTAL ACCOUNT 4010.1100		14,418,598.47	13,407,497		(7.5)	74,322,496.82	41,985,919		(77.0)
4010.1500 OTHER PWR GEN-OPERAT									
OPERATION ENGINEERING - NON-STEAM	54609000	2,725.11				21,280.91	720		*****
MISC GENERATION EXPENSE	54809000	14.50	371		96.1	48.00	10,835		99.6
COMPENSATED ABSENCE - PROD	54908888	17,507.05	29,633CR		159.1	71,391.00	142,829CR		(150.0)
COMPENSATED ABSENCE - PROD - CSWS	54908899		5,167CR		100.0		26,360		100.0
OTHER POWER GENERATION	54909000	2,143.69	808		(165.3)	5,237.04	2,671		(96.1)
OTHER POWER GEN - MISC -CSWS	54909099	10.92				7,690.63			
TOTAL ACCOUNT 4010.1500		22,401.27	33,621CR		166.6	105,647.58	102,243CR		(203.3)
4010.1600 OTHER PWR GEN-FUEL									
FUEL OTHER POWER OPNS - OIL	54705100	50.00	50			999.22	1,022		100.0
FUEL OTHER POWER OPNS - GAS	54705500	50.00	50			999.22	200		(399.6)
TOTAL ACCOUNT 4010.1600							1,222		18.2
4010.1700 PURCHASED POWER									
PURCHASED POWER - BOOKOUTS	55500120	11,905,236.71				59,721,163.31			
PURCHASED POWER - REALIZATION OPTNS	55500130	50,591.25				459,272.11			
AFFIL PURCH POWER - POOL/ECONOMY	55503100	6,224,498.88	953,987		(552.5)	24,461,558.02	9,725,286		(151.5)
AFFILIATED - LOSS COMPENSATION	55503300					4,217.94CR	9,454		144.6
AFFILIATED - DEMAND/CAPACITY	55503400								
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503407	36,169.38				118,106.56			
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	615,891.68				2,693,764.48			
NON-AFFIL PURCH POWER - OFF-SYS	55504100	6,637,234.62	2,710,843		(144.8)	19,206,700.92	8,299,285		(131.4)
NON-AFFIL PURCH POWER - LOSSES	55504300	41,507.23	10,692		(288.2)	166,955.00	33,903		(392.4)
NON-AFF P/P-ISO RESERVATION FEES	55504301	107,984.46	188,722		42.8	393,790.18	180,511		(118.2)
NON-AFFIL - DEMAND/CAPACITY	55504400	733,536.48	61,480		*****	735,136.48	570,215		(28.9)
TOTAL ACCOUNT 4010.1700		26,352,650.69	3,925,724		(571.3)	107,952,229.12	18,818,654		(473.6)
4010.1800 OTHER PWR SUPPLY EXP									
SYS CONTRL & LOAD DISPATCH - HVDC	55600999	1,383.30CR	8,877CR		84.4	131,858.65CR	65,021CR		102.8
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	5,000.00CR	11,170CR		55.2	20,000.00CR	21,170CR		(5.5)
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099		9,422		100.0		46,595		100.0
PLANNING SYS DISPATCH & LOAD CONTRL	55608199		2,734		100.0		12,077		100.0
R/T MONIT & DISP - SYS DISP & LOAD	55608299		16,816		100.0		62,314		100.0
SYS CONTRL & LOAD DISP - EMS/SCADA	55608399		12,358		100.0		112,388		100.0
CONTR & REC SYS DISP & LOAD CONTROL	55608499		9,438		100.0		36,447		100.0
SYS CONTRL & LOAD DISPATCH - MISC	55609000								
SYS CONTRL & LOAD DISPATCH - CSWS	55609099	14,580.58	326		*****	498,129.81	1,186		*****
OTHER POWER SUPPLY EXPENSE	55709000	82,405.32CR				591,716.47			
OTHER EXPENSES - CSWS	55709099	300.02	939		68.0	2,379.30	5,313		55.2
TOTAL ACCOUNT 4010.1800		73,908.02CR	31,986		331.1	940,366.93	190,129		(394.6)
4010.2000 TRANSMISSION EXPENSE									
OPNS SUPV/ENG TRANS (CR) - HVDC	56000999	479.72CR	228CR		(110.4)	1,677.60CR	76,636		102.2
PLANNING ENGINEERING	56001000	315.58	4,031		92.2	1,004.21	10,773		90.7

DESCRIPTION	ACCOUNT	CURRENT MONTH		MONTHS TO DATE		FAVORABLE <UNFAVR>
		ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	
FUEL DELIVERY - CONTRACT ADMIN CSWS	50105999		14,395		51,360	100.0
FUEL DELIVERY-RAILCAR MGMT	50106199		39		39	100.0
CALCULATE INVENTORY COST - CSWS	50106299		8,608		33,814	100.0
PREPARE ROUTINE REPORTS - CSWS	50106399		6,441		17,754	100.0
COMPENSATED ABSENCE - FUEL	50108888	76.97				100.0
COMPENSATED ABSENCE - FUEL - CSWS	50108899		1,257CR	1,016.84CR	5,624CR	(81.9)
PREPARATION - MISC - CSWS	50109099	65,596.48	4,232	244,298.73	17,055	100.0
TOTAL ACCOUNT 4010.1100		16,903,861.52	17,811,076	91,226,358.34	59,796,999	(52.6)
4010.1500 OTHER PWR GEN-OPERAT						
OPERATION ENGINEERING - NON-STEAM	54609000					
MISC GENERATION EXPENSE	54809000	871.48	1,138	22,152.39	1,857	*****
COMPENSATED ABSENCE - PROD	54908888	9.50	386	57.50	11,221	99.5
COMPENSATED ABSENCE - PROD - CSWS	54908899	15,108.48CR	26,933CR	56,282.52	169,762CR	(133.2)
OTHER POWER GENERATION	54909000	2,320.71	40,264CR	7,557.75	13,904CR	(100.0)
OTHER POWER GEN - MISC -CSWS	54909099	46.71	997	7,737.34	3,669	(106.0)
TOTAL ACCOUNT 4010.1500		11,860.08CR	64,676CR	93,787.50	166,919CR	(156.2)
4010.1600 OTHER PWR GEN-FUEL						
FUEL OTHER POWER OPNS - OIL	54705100					
FUEL OTHER POWER OPNS - GAS	54705500	50.00	50	1,049.22	1,022	100.0
TOTAL ACCOUNT 4010.1600		50.00	50	1,049.22	1,272	17.5
4010.1700 PURCHASED POWER						
PURCHASED POWER - BOOKOUTS	55500120	13,445,659.45		73,166,822.76		
PURCHASED POWER - REALIZATION OPTNS	55500130	77,030.50		536,302.61		
AFFIL PURCH POWER - POOL/ECONOMY	55503100	7,279,378.83	4,388,283	31,740,936.85	14,113,569	(124.9)
AFFILIATED - LOSS COMPENSATION	55503300		15,278	4,217.94CR	24,732	117.1
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503400	96,057.18		214,163.74		
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	277,400.94		2,971,165.42		
NON-AFFIL PURCH POWER - OFF-SYS	55504100	4,604,216.40	2,560,350	23,810,917.32	10,859,634	(119.3)
NON-AFF P/P-ISO RESERVATION FEES	55504300	92,133.27CR	10,392	74,821.73	44,295	(68.9)
NON-AFFIL - DEMAND/CAPACITY	55504301	98,142.71	69,944	491,932.89	250,455	(96.4)
TOTAL ACCOUNT 4010.1700	55504400	215,000.00	634,264	950,136.48	1,204,479	21.1
		26,000,752.74	7,678,511	133,952,981.86	26,497,164	(405.5)
4010.1800 OTHER PWR SUPPLY EXP						
SYS CONTRL & LOAD DISPATCH - HVDC	55600999					
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	14,617.40CR	14,518CR	146,476.05CR	79,539CR	84.2
PLANNING SYS DISPATCH & LOAD	55608099			20,000.00CR	21,170CR	(5.5)
R/T MONIT & DISP - SYS DISP & LOAD	55608199		12,738		59,333	100.0
SYS CONTRL & LOAD DISP - EMS/SCADA	55608299		4,273		16,349	100.0
CONTR & REC SYS DISP & LOAD CONTROL	55608399		24,215		86,529	100.0
SYS CONTRL & LOAD DISPATCH - MISC	55608499		11,256		123,644	100.0
SYS CONTRL & LOAD DISPATCH - CSWS	55609000		13,512		49,959	100.0
OTHER POWER SUPPLY EXPENSE	55709099	145,395.59	349	643,525.40	1,535	*****
TOTAL ACCOUNT 4010.1800		87,577.35	832	679,293.82	6,145	(3.4)
		3,974.19	52,657	1,162,696.66	242,785	(378.9)
4010.2000 TRANSMISSION EXPENSE						

WEST TEXAS UTILITIES COMPANY

Docket No. 26000

CYCLE: POST4

ACGRP: P10

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TRIAL BALANCE WITH PRIOR YEAR
06/30/01OPUC's 9th, Q. No. 9-8
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----- CURRENT MONTH -----				-- MONTHS TO DATE --			
DESCRIPTION	ACCOUNT	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>
FLY ASH SALES REVENUE (CREDIT)	50105220	58,264.76CR	40,535CR	(43.7)	98,384.43CR	184,260CR	(46.6)
COAL EXPENSE - TRANSPORTATION	50105230	1,919,662.47	2,064,101	7.0	6,795,942.70	8,568,276	20.7
NATURAL GAS EXPENSE	50105500	12,365,407.93	12,889,569	4.1	88,572,593.73	60,387,776	(46.7)
NATURAL GAS HANDLING EXPENSE	50105510	1,440.84			1,820.78	282	(545.7)
FUEL PLANNING & ANALYSIS - CSWS	50105699		2,154	100.0	54,748		100.0
FUEL DELIVERY - PURCHASING CSWS	50105799		14,476	100.0	104,869		100.0
FUEL DELIVERY - TRANSPORT - CSWS	50105899		3,613	100.0	22,386		100.0
FUEL DELIVERY - CONTRACT ADMIN CSWS	50105999		7,237	100.0	58,596		100.0
FUEL DELIVERY-RAILCAR MGMT	50106199					39	100.0
CALCULATE INVENTORY COST - CSWS	50106299		4,563	100.0		38,376	100.0
PREPARE ROUTINE REPORTS - CSWS	50106399		3,311	100.0		21,065	100.0
COMPENSATED ABSENCE - FUEL	50108888	28.02	3,855	99.3	988.82CR	1,769CR	(44.1)
COMPENSATED ABSENCE - FUEL - CSWS	50108899		7,081	100.0		24,136	100.0
PREPARATION - MISC - CSWS	50109099	41,113.87			285,412.60		
TOTAL ACCOUNT 4010.1100		15,525,963.08	15,989,086	2.9	106,752,321.42	75,786,085	(40.9)
4010.1500 OTHER PWR GEN-OPERAT							
OPERATION ENGINEERING - NON-STEAM	54609000	371.34	610	39.1	22,523.73	2,467	(813.0)
OPERATION ENGINEERING - MISC - CSWS	54609099	445.71			445.71		
MISC GENERATION EXPENSE	54809000	20.60	286	92.8	78.10	11,508	99.3
ENVIRONMENTAL EXPENSE	54902000		1,510	100.0		1,510	100.0
COMPENSATED ABSENCE - PROD	54908888	17,991.71	129,290	86.1	74,274.23	40,471CR	(283.5)
COMPENSATED ABSENCE - PROD - CSWS	54908899		64,933	100.0		51,028	100.0
OTHER POWER GENERATION	54909000	677.08	18	*****	8,234.83	3,687	(123.3)
OTHER POWER GEN - MISC -CSWS	54909099	617.59			8,354.93		
TOTAL ACCOUNT 4010.1500		20,124.03	196,647	89.8	113,911.53	29,729	(283.2)
4010.1600 OTHER PWR GEN-FUEL							
FUEL OTHER POWER OPNS - OIL	54705100	50.00	50		1,099.22	1,022	100.0
FUEL OTHER POWER OPNS - GAS	54705500	50.00	50		1,099.22	300	(266.4)
TOTAL ACCOUNT 4010.1600						1,322	16.9
4010.1700 PURCHASED POWER							
PURCHASED POWER - BOOKOUTS	55500120	20,728,911.93			93,895,734.69		
PURCHASED POWER - REALIZATION OPTNS	55500130	109,575.79			645,878.40		
AFFIL PURCH POWER - POOL/ECONOMY	55503100	2,132,594.16	3,502,695	39.1	33,873,531.01	17,616,264	(92.3)
AFFILIATED - LOSS COMPENSATION	55503300		13,504	100.0	4,217.94CR	38,237	111.0
AFFILIATED - DEMAND/CAPACITY	55503400	86,565.28			300,729.02		
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503407	85,305.86			3,056,471.28		
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507						
NON-AFFIL PURCH POWER - OFF-SYS	55504100	4,537,470.24	6,016,915	24.6	28,348,387.56	16,876,549	(68.0)
NON-AFFIL PURCH POWER - LOSSES	55504300	115.84	39,212	99.7	74,937.57	83,507	10.3
NON-AFF P/P-ISO RESERVATION FEES	55504301	113,118.74	92,199	(22.7)	605,051.63	342,654	(76.6)
NON-AFFIL - DEMAND/CAPACITY	55504400	430,000.00	1,186,358	63.8	1,380,136.48	2,390,837	42.3
TOTAL ACCOUNT 4010.1700		28,223,657.84	10,850,883	(160.1)	162,176,639.70	37,348,048	(334.2)
4010.1800 OTHER PWR SUPPLY EXP							
SYS CONTRL & LOAD DISPATCH - HVDC	55600999	14,617.40CR	6,233CR	(134.5)	161,093.45CR	85,772CR	87.8
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	10,000.00CR	11,075CR	9.7	30,000.00CR	32,245CR	(7.0)
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099		9,499	100.0		68,833	100.0
PLANNING SYS DISPATCH & LOAD CONTRL	55608199		552	100.0		16,901	100.0
R/T MONIT & DISP - SYS DISP & LOAD	55608299		15,569	100.0		102,099	100.0

CYCLE: POST4

ACGRP: P10

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TRIAL BALANCE WITH PRIOR YEAR

07/31/01

OPUC's 9th, Q. No. 9-8

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RUN TIME: 11:23:33

RUN DATE: 08/15/01

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DESCRIPTION	ACCOUNT	CURRENT MONTH		FAVORABLE		PRIOR YR		MONTHS TO DATE		FAVORABLE	
		ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>	ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	<UNFAVR>	<UNFAVR>
FLY ASH SALES REVENUE (CREDIT)	50105220	10,305.97CR	54,967CR	81.3		108,690.40CR	239,228CR			(54.6)	
COAL EXPENSE - TRANSPORTATION	50105230	1,981,466.45	2,326,747	14.8		8,777,409.15	10,895,023			19.4	
NATURAL GAS EXPENSE	50105500	11,734,117.59	18,549,527	36.7		100,306,711.32	78,937,303			(27.1)	
NATURAL GAS HANDLING EXPENSE	50105510	17,68CR	1,959	100.9		1,803.10	2,241			19.5	
FUEL PLANNING & ANALYSIS - CSWS	50105699						54,748			100.0	
FUEL DELIVERY - PURCHASING CSWS	50105799						104,869			100.0	
FUEL DELIVERY - TRANSPORT - CSWS	50105899						22,386			100.0	
FUEL DELIVERY - CONTRACT ADMIN CSWS	50105999						58,596			100.0	
FUEL DELIVERY-RAILCAR MGMT	50106199						39			100.0	
CALCULATE INVENTORY COST - CSWS	50106299						38,376			100.0	
PREPARE ROUTINE REPORTS - CSWS	50106399						21,065			100.0	
COMPENSATED ABSENCE - FUEL	50108888	164.62	1,295	87.3		824.20CR	474CR			73.9	
COMPENSATED ABSENCE - FUEL - CSWS	50108899						24,136			100.0	
PREPARATION - MISC - CSWS	50109099	32,899.15	40,873	19.5		318,311.75	40,873			(678.8)	
TOTAL ACCOUNT 4010.1100		15,253,009.90	22,081,157	30.9		122,005,331.32	97,867,239			(24.7)	
4010.1500 OTHER PWR GEN-OPERAT											
OPERATION ENGINEERING - NON-STEAM	54609000	458.20	1,017	54.9		22,981.93	3,485			(559.5)	
OPERATION ENGINEERING - MISC - CSWS	54609099	687.99				1,133.70					
MISC GENERATION EXPENSE	54809000	277.37	950	70.8		355.47	12,458			97.1	
ENVIRONMENTAL EXPENSE	54902000						1,510			100.0	
COMPENSATED ABSENCE - PROD	54908888	22,357.10	24,645	9.3		96,631.33	15,826CR			(710.6)	
COMPENSATED ABSENCE - PROD - CSWS	54908899						51,028			100.0	
OTHER POWER GENERATION	54909000	8,075.27	568	*****		16,310.10	4,255			(283.3)	
OTHER POWER GEN - MISC -CSWS	54909099					8,354.93					
TOTAL ACCOUNT 4010.1500		31,855.93	27,180	(17.2)		145,767.46	56,910			(156.1)	
4010.1600 OTHER PWR GEN-FUEL											
FUEL OTHER POWER OPNS - OIL	54705100	25,687.69				25,687.69	1,022			*****	
FUEL OTHER POWER OPNS - GAS	54705500	1,586.82	50	*****		2,686.04	350			(667.4)	
TOTAL ACCOUNT 4010.1600		27,274.51	50	*****		28,373.73	1,372			*****	
4010.1700 PURCHASED POWER											
PURCHASED POWER - BOOKOUTS	55500120	34,630,291.08				128,526,025.77					
PURCHASED POWER - OPTIONS	55500130	378,452.14				1,024,330.54					
AFFIL PURCH POWER - POOL/ECONOMY	55503100	3,662,470.21	6,854,807	46.6		37,536,001.22	24,471,071			(53.4)	
AFFILIATED - LOSS COMPENSATION	55503300		10,402	100.0		4,217.94CR	48,638			108.7	
AFFILIATED - DEMAND/CAPACITY	55503400										
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503407	86,565.28				387,294.30					
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	115,275.98				3,171,747.26					
NON-AFFIL PURCH POWER - OFF-SYS	55504100	14,986,264.30	12,772,229	(17.3)		43,334,651.86	29,648,778			(46.2)	
NON-AFFIL PURCH POWER - LOSSES	55504300	40,149.18	28,195	(42.4)		115,086.75	111,702			(3.0)	
NON-AFF P/P-ISO RESERVATION FEES	55504301	22,938.47	85,775	73.3		627,990.10	428,429			(46.6)	
NON-AFFIL - DEMAND/CAPACITY	55504400	645,000.00	1,062,268	39.3		2,025,136.48	3,453,105			41.4	
TOTAL ACCOUNT 4010.1700		54,567,406.64	20,813,676	(162.2)		216,744,046.34	58,161,723			(272.7)	
4010.1800 OTHER PWR SUPPLY EXP											
SYS CONTRL & LOAD DISPATCH - HVDC	55600999	14,617.40CR	11,372CR	(28.5)		175,710.85CR	97,144CR			80.9	
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	10,000.00CR				40,000.00CR	32,245CR			24.1	
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099						68,833			100.0	
PLANNING SYS DISPATCH & LOAD CONTRL	55608199						16,901			100.0	
R/T MONIT & DISP - SYS DISP & LOAD	55608299						102,099			100.0	

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WEST TEXAS UTILITIES COMPANY
TRIAL BALANCE WITH PRIOR YEAR
08/31/01

PAGE: 14
RUN TIME: 11:51:19
RUN DATE: 09/18/01

CYCLE: POST4
ACGRP: P10
FORMAT: P10

DESCRIPTION	ACCOUNT	ACTUAL	CURRENT MONTH		PRIOR YR		FAVORABLE <UNFAVR>		MONTHS TO DATE		FAVORABLE <UNFAVR>	
			ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	ACTUAL	PRIOR YR	ACTUAL	PRIOR YR
COAL EXPENSE (OTHER THAN TRANSPORT)	50105200	1,534,515.76	1,128,393	(36.0)	8,306,002.91	8,582,295	3.2					
COAL HANDLING EXPENSE	50105210	56,523.16	3,188CR	*****	269,355.51	336,205	19.9					
FLY ASH SALES REVENUE (CREDIT)	50105220	60,611.03CR			169,301.43CR	239,228CR	(29.2)					
COAL EXPENSE - TRANSPORTATION	50105230	2,076,037.41	1,989,071	(4.4)	10,853,446.56	12,884,094	15.8					
NATURAL GAS EXPENSE	50105500	12,566,129.84	17,222,197	27.0	112,872,841.16	96,159,501	(17.4)					
NATURAL GAS HANDLING EXPENSE	50105510				1,803.10	2,241	19.5					
FUEL PLANNING & ANALYSIS - CSWS	50105699					54,748	100.0					
FUEL DELIVERY - PURCHASING CSWS	50105799					104,869	100.0					
FUEL DELIVERY - TRANSPORT - CSWS	50105899					22,386	100.0					
FUEL DELIVERY - CONTRACT ADMIN CSWS	50105999					58,596	100.0					
FUEL DELIVERY-RAILCAR MGMT	50106199					39	100.0					
CALCULATE INVENTORY COST - CSWS	50106299					38,376	100.0					
PREPARE ROUTINE REPORTS - CSWS	50106399					21,065	100.0					
COMPENSATED ABSENCE - FUEL	50108888	28.20CR	145	119.4	852.40CR	330CR	158.3					
COMPENSATED ABSENCE - FUEL - CSWS	50108899					24,136	100.0					
PREPARATION - MISC - CSWS	50109099	36,638.06	40,021	8.5	354,949.81	80,894	(338.8)					
TOTAL ACCOUNT 4010.1100		16,214,401.58	20,384,921	20.5	138,219,732.90	118,252,161	(16.9)					
4010.1500 OTHER PWR GEN-OPERAT												
OPERATION ENGINEERING - NON-STEAM	54609000	1,076.51	1,101	2.2	24,058.44	4,585	(424.7)					
OPERATION ENGINEERING - MISC - CSWS	54609099	819.70			1,953.40							
MISC GENERATION EXPENSE	54809000	8,307.64	276	*****	8,663.11	12,733	32.0					
ENVIRONMENTAL EXPENSE	54902000					1,510	100.0					
COMPENSATED ABSENCE - PROD	54908888	14,702.24CR	15,134CR	2.9	81,929.09	30,960CR	(364.6)					
COMPENSATED ABSENCE - PROD - CSWS	54908899					51,028	100.0					
OTHER POWER GENERATION	54909000	9,317.02	1,095	(750.9)	25,627.12	5,350	(379.0)					
OTHER POWER GEN - MISC -CSWS	54909099	156.42			8,511.35							
TOTAL ACCOUNT 4010.1500		4,975.05	12,662CR	139.3	150,742.51	44,246	(240.7)					
4010.1600 OTHER PWR GEN-FUEL												
FUEL OTHER POWER OPNS - OIL	54705100	1,184.27			26,871.96	1,022	*****					
FUEL OTHER POWER OPNS - GAS	54705500	260.00	7,275	96.4	2,946.04	7,625	61.4					
TOTAL ACCOUNT 4010.1600		1,444.27	7,275	80.1	29,818.00	8,647	(244.8)					
4010.1700 PURCHASED POWER												
PURCHASED POWER - BOOKOUTS	55500120	124,268,195.03			252,794,220.80							
PURCHASED POWER DEDICATED BOOK-OUTS	55500125	14,548,800.00			14,548,800.00							
PURCHASED POWER - OPTIONS	55500130	1,298,154.70			2,322,485.24							
AFFIL PURCH POWER - POOL/ECONOMY	55503100	4,579,007.38	6,279,507	27.1	42,115,008.60	30,750,578	(37.0)					
AFFILIATED - LOSS COMPENSATION	55503300				4,217.94CR	48,638	108.7					
AFFILIATED - DEMAND/CAPACITY	55503400											
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503407	86,565.28			473,859.58							
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	111,486.87			3,283,234.13							
NON-AFFIL PURCH POWER - OFF-SYS	55504100	13,918,745.59	10,713,981	(29.9)	57,253,397.45	40,362,759	(41.8)					
NON-AFFIL PURCH POWER - LOSSES	55504300	38,286.59	59,252	35.4	153,373.34	170,954	10.3					
NON-AFF P/P-ISO RESERVATION FEES	55504301	139,157.22	101,572	(37.0)	767,147.32	530,001	(44.7)					
NON-AFFIL - DEMAND/CAPACITY	55504400		687,694	100.0	2,025,136.48	4,140,799	51.1					
TOTAL ACCOUNT 4010.1700		158,988,398.66	17,842,006	(791.1)	375,732,445.00	76,003,729	(394.4)					
4010.1800 OTHER PWR SUPPLY EXP												
SYS CONTRL & LOAD DISPATCH - HVDC	55600999	26,605.71CR	18,156CR	(46.5)	202,316.56CR	115,299CR	75.5					
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	5,000.00CR	7,755CR	35.5	45,000.00CR	40,000CR	12.5					

DESCRIPTION	ACCOUNT	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>
4010.1100 STEAM PWR GEN-FUEL							
FUEL SVCS TRANSFER CREDIT-OKLAUNIO	50100999						
FUEL - OIL USED FOR PRODUCTION	50105100	5,790.97	2,363CR	100.0	5,722,086.62	80,051CR	(100.0)
FUEL OIL HANDLING EXPENSE	50105110		355,968	98.4	15,192.03	555,930	(929.3)
COAL EXPENSE (OTHER THAN TRANSPORT)	50105200	1,306,681.14	1,159,881	(12.7)	9,742,176		1.3
COAL HANDLING EXPENSE	50105210	60,893.53	7,155CR	951.1	330,249.04	329,051	(.4)
FLY ASH SALES REVENUE (CREDIT)	50105220				169,301.43CR	239,228CR	(29.2)
COAL EXPENSE - TRANSPORTATION	50105230	1,709,192.74	1,972,698	13.4	12,562,639.30	14,856,792	15.4
NATURAL GAS EXPENSE	50105500	7,023,913.49	11,726,896	40.1	119,896,754.65	107,886,397	(11.1)
NATURAL GAS HANDLING EXPENSE	50105510	152.33	48	(217.4)	1,955.43	2,288	14.5
FUEL PLANNING & ANALYSIS - CSWS	50105699					54,748	100.0
FUEL DELIVERY - PURCHASING CSWS	50105799					104,869	100.0
FUEL DELIVERY - TRANSPORT - CSWS	50105899					22,386	100.0
FUEL DELIVERY - CONTRACT ADMIN CSWS	50105999					58,596	100.0
FUEL DELIVERY-RAILCAR MGMT	50106199					39	100.0
CALCULATE INVENTORY COST - CSWS	50106299		3,211	100.0		41,587	100.0
PREPARE ROUTINE REPORTS - CSWS	50106399					21,065	100.0
COMPENSATED ABSENCE - FUEL	50108888	7.98	2,183	99.6	844.42CR	1,853	145.6
COMPENSATED ABSENCE - FUEL - CSWS	50108899					24,136	100.0
PREPARATION - MISC - CSWS	50109099	62,264.97	42,671	(45.9)	417,214.78	123,565	(237.6)
TOTAL ACCOUNT 4010.1100		10,168,897.15	15,254,038	33.3	148,388,630.05	133,506,199	(11.1)
4010.1500 OTHER PWR GEN-OPERAT							
OPERATION ENGINEERING - NON-STEAM	54609000	896.68	991	9.5	24,955.12	5,576	(347.5)
OPERATION ENGINEERING - MISC - CSWS	54609099	1,450.08			3,403.48		
MISC GENERATION EXPENSE	54809000	831.06	1,976	57.9	9,494.17	14,709	35.5
ENVIRONMENTAL EXPENSE	54902000					1,510	100.0
COMPENSATED ABSENCE - PROD	54908888	19,645.51CR	10,508	287.0	62,283.58	20,451CR	(404.6)
COMPENSATED ABSENCE - PROD - CSWS	54908899					51,028	100.0
OTHER POWER GENERATION	54909000	57,794.06	1,026	*****	83,421.18	6,377	*****
OTHER POWER GEN - MISC -CSWS	54909099	58.56			8,569.91		
TOTAL ACCOUNT 4010.1500		41,384.93	14,501	(185.4)	192,127.44	58,749	(227.0)
4010.1600 OTHER PWR GEN-FUEL							
FUEL OTHER POWER OPNS - OIL	54705100				26,871.96	1,022	*****
FUEL OTHER POWER OPNS - GAS	54705500	1,443.33	50	*****	4,389.37	7,675	42.8
TOTAL ACCOUNT 4010.1600		1,443.33	50	*****	31,261.33	8,697	(259.4)
4010.1700 PURCHASED POWER							
PURCHASED POWER - BOOKOUTS	55500120	65,480,527.13			318,274,747.93		
PURCHASED POWER DEDICATED BOOK-OUTS	55500125	14,658,709.48			29,207,509.48		
PURCHASED POWER - OPTIONS	55500130	407,750.54			2,730,235.78		
AFFIL PURCH POWER - POOL/ECONOMY	55503100	2,185,866.48	5,771,478	62.1	44,300,875.08	36,522,056	(21.3)
AFFILIATED - LOSS COMPENSATION	55503300				4,217.94CR	48,638	108.7
AFFILIATED - DEMAND/CAPACITY	55503400						
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503407	96,057.18			569,916.76		
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	98,940.67			3,382,174.80		
NON-AFFIL PURCH POWER - OFF-SYS	55504100	9,455,535.53	8,981,573	(5.3)	66,708,932.98	49,344,332	(35.2)
NON-AFFIL PURCH POWER - LOSSES	55504300	24,403.56CR	65,201	137.4	128,969.78	236,155	45.4
NON-AFF P/P-ISO RESERVATION FEES	55504301	156,413.79	110,842	(41.1)	923,561.11	640,843	(44.1)
NON-AFFIL - DEMAND/CAPACITY	55504400	860,000.00	1,101,588	21.9	2,885,136.48	5,242,387	45.0
TOTAL ACCOUNT 4010.1700		93,375,397.24	16,030,682	(482.5)	469,107,842.24	92,034,411	(409.7)

CYCLE: POST4
 ACCGRP: P10
 FORMAT: P10

WEST TEXAS UTILITIES COMPANY
 TRIAL BALANCE WITH PRIOR YEAR
 10/31/01

SOAH No. 473-02-3169
 Docket No. 26000
 OPUC's 9th, Q. No. 9-8
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----- CURRENT MONTH -----				FAVORABLE <UNFAVR>		FAVORABLE <UNFAVR>	
DESCRIPTION	ACCOUNT	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>
4010.1700 PURCHASED POWER							
PURCHASED POWER - BOOKOUTS	55500120	52,083,171.06			370,357,918.99		
PURCHASED POWER DEDICATED BOOK-OUTS	55500125				29,207,509.48		
PURCHASED POWER - OPTIONS	55500130	330,521.05			3,060,756.83		
AFFIL PURCH POWER - POOL/ECONOMY	55503100	550,845.24	4,342,932	87.3	44,851,720.32	40,864,988	(9.8)
AFFILIATED - LOSS COMPENSATION	55503300				4,217.94CR	48,638	108.7
AFFILIATED - DEMAND/CAPACITY	55503400						
AFFIL PUR PWR DEMAND/CAP - AEP EAST	55503407	92,450.24			662,367.00		
AFFIL PUR PWR - ENERGY/FUEL - OPCO	55503507	118,787.09			3,500,961.89		
NON-AFFIL PURCH POWER - OFF-SYS	55504100	4,143,581.30	6,051,115	31.5	70,852,514.28	55,395,447	(27.9)
ERCOT - SERVICES	55504250	100,050.05			100,050.05		
NON-AFFIL PURCH POWER - LOSSES	55504300	27,692.65	22,756	(21.7)	156,662.43	258,911	39.5
NON-AFF P/P-ISO RESERVATION FEES	55504301	144,805.57	94,163	(53.8)	1,068,366.68	735,006	(45.4)
NON-AFFIL - DEMAND/CAPACITY	55504400	474,285.96	163,847	(189.5)	3,359,422.44	5,406,234	37.9
TOTAL ACCOUNT 4010.1700		58,066,190.21	10,674,813	(444.0)	527,174,032.45	102,709,224	(413.3)
4010.1800 OTHER PWR SUPPLY EXP							
SYS CONTR & LOAD DISPATCH - HVDC	55600999	21,172.49CR	19,612CR	(8.0)	155,275.15CR	148,795CR	4.4
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	5,000.00CR	6,075CR	17.7	55,000.00CR	57,151CR	(3.8)
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099					68,833	100.0
PLANNING SYS DISPATCH & LOAD CONTRL	55608199					16,901	100.0
R/T MONIT & DISP - SYS DISP & LOAD	55608299					102,099	100.0
SYS CONTR & LOAD DISP - EMS/SCADA	55608399					129,532	100.0
CONTR & REC SYS DISP & LOAD CONTROL	55608499					60,377	100.0
SYS CONTR & LOAD DISPATCH - MISC	55609000						
SYS CONTR & LOAD DISPATCH - CSWS	55609099	161,001.43	62,536	(157.5)	1,450,703.06	237,606	(510.5)
ERCOT - RESOURCE CHARGE	55708000	35,507.63			35,507.63		
OTHER POWER SUPPLY EXPENSE	55709000	470,756.13			1,002,445.43		
OTHER EXPENSES - CSWS	55709099	5,378.49	626,221	99.1	26,841.00	1,235,108	97.8
TOTAL ACCOUNT 4010.1800		646,471.19	663,070	2.5	2,305,221.97	1,644,510	(40.2)
4010.2000 TRANSMISSION EXPENSE							
OPNS SUPV/ENG TRANS (CR) - HVDC	56000999	722,79CR	7,138CR	89.9	6,344.65CR	48,427	113.1
PLANNING ENGINEERING	56001000	588.64	1,025	42.6	4,309.10	17,965	76.0
DESIGN ENGINEERING - CSWS	56001099		78	100.0		181,050	100.0
DESIGN ENGINEERING	56002000	7,178.80	6,549	(9.6)	72,731.99	133,013	45.3
DESIGN ENGINEERING - CSWS	56002099					82,532	100.0
TECHNICAL SERVICES	56004000		3,488	100.0	270.49CR	26,005	101.0
OPER SUPRV & ENG - MISC - CSWS	56009099	54,307.05	120,749	55.0	757,710.63	297,427	(154.8)
LOAD DISPATCHING	56101000	31,803.40	36,031	11.7	335,863.66	300,669	(11.7)
ENERGY ACCT LOAD DISPATCHING - CSWS	56108099					12,659	100.0
PLANNING LOAD DISPATCHING - CSWS	56108199					14,730	100.0
REAL TIME MON & DISP-LOAD - CSWS	56108299						
EMS/SCADA SPT-LOAD DISP - CSWS	56108399					70,435	100.0
LOAD DISPATCHING - MISC	56109000						
LOAD DISPATCHING - MISC CSWS	56109099	54,341.18	53,246	(2.1)	533,153.77	104,423	(410.6)
PATROL/INSPECTION TRANS (CR) - HVDC	56200999	319.42CR	70,915CR	99.5	81,363.10CR	257,977CR	(68.5)
STATION EXPENSE; ADD SEP. WTU	56201000	10,460.86	930	*****	72,919.67	8,569	(751.0)
PATROL & INSPECTION	56202000	420.77	16,653	97.5	99,598.81	208,386	52.2
STATION EXPENSES - MISC - CSWS	56209099	4,241.44	1,424	(197.9)	55,771.51	1,497	*****
OVERHEAD LINE EXPENSE	56301000	34.46	179	80.7	2,100.78	3,806	44.8
OVERHEAD LINE EXPENSE - CSWS	56301099					61	100.0

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TRIAL BALANCE WITH PRIOR YEAR

OPUC's 9th, Q. No. 9-8

RUN TIME: 09:53:52

FORMAT: P10

11/30/01

Attachment B

RUN DATE: 12/18/01

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DESCRIPTION		CURRENT MONTH		FAVORABLE		MONTHS TO DATE		FAVORABLE	
		ACTUAL	PRIOR YR	<UNFAVR>		ACTUAL	PRIOR YR	<UNFAVR>	
TOTAL ACCOUNT 4010.1000		940,773.19	1,079,565	12.9		12,674,771.74	13,353,473	5.1	
4010.1100 STEAM PWR GEN-FUEL									
FUEL SVCS TRANSFER CREDIT-DKLAUNIO		50100999	1,035CR	100.0		5,760,455.75	82,506CR	(100.0)	
FUEL - OIL USED FOR PRODUCTION		50105100	69,759	90.9		19,156.54	797,055	(622.7)	
FUEL OIL HANDLING EXPENSE		50105110				12,110,925.78	4,068	(370.9)	
COAL EXPENSE (OTHER THAN TRANSPORT)		50105200	459,791	(160.5)		11,686,593		(3.6)	
COAL HANDLING EXPENSE		50105210	14,035	(211.6)		434,391.72	303,789	(43.0)	
FLY ASH SALES REVENUE (CREDIT)		50105220	60,308CR	15.4		325,521.91CR	299,536CR	8.7	
COAL EXPENSE - TRANSPORTATION		50105230	1,804,146	(9.4)		16,499,246.11	19,221,863	14.2	
NATURAL GAS EXPENSE		50105500	11,372,812	50.1		133,456,720.57	131,308,076	(1.6)	
NATURAL GAS HANDLING EXPENSE		50105510	3,776	100.0		1,955.43	6,426	69.6	
FUEL PLANNING & ANALYSIS - CSWS		50105699					54,748	100.0	
FUEL DELIVERY - PURCHASING CSWS		50105799					104,869	100.0	
FUEL DELIVERY - TRANSPORT - CSWS		50105899					22,386	100.0	
FUEL DELIVERY - CONTRACT ADMIN CSWS		50105999					58,596	100.0	
FUEL DELIVERY-RAILCAR MGMT		50106199					39	100.0	
CALCULATE INVENTORY COST - CSWS		50106299					41,587	100.0	
PREPARE ROUTINE REPORTS - CSWS		50106399					21,065	100.0	
COMPENSATED ABSENCE - FUEL		50108888	48.26CR	3	*****	903.71CR	1,223	173.9	
COMPENSATED ABSENCE - FUEL - CSWS		50108899					24,136	100.0	
PREPARATION - MISC - CSWS		50109099	41,676	5.7		493,769.46	219,799	(124.6)	
TOTAL ACCOUNT 4010.1100		8,891,274.97	13,704,655	35.1		168,450,195.74	163,494,276	(3.0)	
4010.1500 OTHER PWR GEN-OPERAT									
OPERATION ENGINEERING - NON-STEAM		54609000	51.73CR	770	106.7	25,383.71	7,173	(253.9)	
OPERATION ENGINEERING - MISC - CSWS		54609099	787.71			4,915.99			
MISC GENERATION EXPENSE		54809000	1,343.32	323	(315.9)	10,706.00	15,224	29.7	
ENVIRONMENTAL EXPENSE		54902000					1,510	100.0	
COMPENSATED ABSENCE - PROD		54908888	59,635.06	63,353	5.9	85,011.66	25,312	(235.9)	
COMPENSATED ABSENCE - PROD - CSWS		54908899					51,028	100.0	
OTHER POWER GENERATION		54909000	3,062.58	2,374	(29.0)	87,013.66	9,194	(846.4)	
OTHER POWER GEN - MISC -CSWS		54909099	67.88			8,680.27			
TOTAL ACCOUNT 4010.1500		64,844.82	66,820	3.0		221,711.29	109,441	(102.6)	
4010.1600 OTHER PWR GEN-FUEL									
FUEL OTHER POWER OPNS - OIL		54705100				26,871.96	1,022	*****	
FUEL OTHER POWER OPNS - GAS		54705500	50.00	50		5,867.47	3,122	(87.9)	
TOTAL ACCOUNT 4010.1600		50.00	50			32,739.43	4,144	(690.0)	
4010.1700 PURCHASED POWER									
PURCHASED POWER - BOOKOUTS		55500120	47,696,207.31			418,054,126.30			
PURCHASED POWER DEDICATED BOOK-OUTS		55500125	2,791,409.48CR			26,416,100.00			
PURCHASED POWER - OPTIONS		55500130	287,250.33			3,348,007.16			
AFFIL PURCH POWER - POOL/ECONOMY		55503100	1,787,531.52	3,202,123	44.2	46,639,251.84	44,067,111	(5.8)	
AFFILIATED - LOSS COMPENSATION		55503300				4,217.94CR	48,638	108.7	
AFFILIATED - DEMAND/CAPACITY		55503400							
AFFIL PUR PWR DEMAND/CAP - AEP EAST		55503407	53,799.16			716,166.16			
AFFIL PUR PWR - ENERGY/FUEL - OPCO		55503507	165,008.22	70,790	(133.1)	3,665,970.11	70,790	*****	
NON-AFFIL PURCH POWER - OFF-SYS		55504100	4,442,999.76	2,917,436	(52.3)	75,295,514.04	58,312,883	(29.1)	
ERCOT - IMBALANCE		55504200	7,295,602.14			7,295,602.14			
ERCOT - SERVICES		55504250	2,516,234.21			2,616,284.26			

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TRIAL BALANCE WITH PRIOR YEAR
11/30/01OPUC's 9th, Q. No. 9-8
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----- CURRENT MONTH -----				-- MONTHS TO DATE --			
DESCRIPTION	ACCOUNT	ACTUAL	PRIOR YR	FAVORABLE <UNFAVR>		PRIOR YR	FAVORABLE <UNFAVR>
				100.0	100.0		
NON-AFFIL PURCH POWER - LOSSES	55504300		13,963	100.0	156,662.43	272,875	42.6
NON-AFF P/P-ISO RESERVATION FEES	55504301		78,409	100.0	1,068,366.68	813,416	(31.3)
NON-AFFIL - DEMAND/CAPACITY	55504400	844,038.46	66,652	*****	4,203,460.90	5,472,885	23.2
TOTAL ACCOUNT 4010.1700		62,297,261.63	6,349,373	(881.2)	589,471,294.08	109,058,598	(440.5)
4010.1800 OTHER PWR SUPPLY EXP							
SYS CONTR & LOAD DISPATCH - HVDC	55600999	19,110.62CR	10,864CR	(75.9)	174,385.77CR	159,660CR	9.2
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608000	5,000.00CR	11,075CR	54.9	60,000.00CR	68,226CR	(12.1)
ENERGY ACCT. SYSTEM DISPATCH & LOAD	55608099					68,833	100.0
PLANNING SYS DISPATCH & LOAD CONTRL	55608199					16,901	100.0
R/T MONIT & DISP - SYS DISP & LOAD	55608299					102,099	100.0
SYS CONTR & LOAD DISP - EMS/SCADA	55608399					129,532	100.0
CONTR & REC SYS DISP & LOAD CONTRL	55608499					60,377	100.0
SYS CONTR & LOAD DISPATCH - MISC	55609000						
SYS CONTR & LOAD DISPATCH - CSWS	55609099	121,006.23	42,790	(182.8)	1,571,709.29	280,396	(460.5)
ERCOT - RESOURCE CHARGE	55708000	58,855.68			94,363.31		
OTHER POWER SUPPLY EXPENSE	55709000	338,163.26	1,227,215CR	127.6	1,340,608.69	1,227,215CR	(209.2)
OTHER EXPENSES - CSWS	55709099	5,451.57	457	*****	32,292.57	1,235,566	97.4
TOTAL ACCOUNT 4010.1800		499,366.12	1,205,907CR	141.4	2,804,588.09	438,603	(539.4)
4010.2000 TRANSMISSION EXPENSE							
OPNS SUPV/ENG TRANS (CR) - HVDC	56000999	475.50CR	809CR	41.2	6,820.15CR	47,618	114.3
PLANNING ENGINEERING	56001000	495.54	935	47.0	4,804.64	18,899	74.6
PLANNING ENGINEERING - CSWS	56001099					181,050	100.0
DESIGN ENGINEERING	56002000	4,092.05	3,439	(19.0)	76,824.04	136,452	43.7
DESIGN ENGINEERING - CSWS	56002099					82,532	100.0
TECHNICAL SERVICES	56004000		4,580	100.0	270.49CR	30,584	100.9
OPER SUPRV & ENG - MISC - CSWS	56009099	62,842.18	91,060	31.0	820,552.81	388,487	(111.2)
LOAD DISPATCHING	56101000	27,302.14	32,737	16.6	363,165.80	333,406	(8.9)
ENERGY ACCT LOAD DISPATCHING - CSWS	56108099					12,659	100.0
PLANNING LOAD DISPATCHING - CSWS	56108199					14,730	100.0
REAL TIME MON & DISP-LOAD - CSWS	56108299						
EMS/SCADA SPT-LOAD DISP - CSWS	56108399					70,435	100.0
LOAD DISPATCHING - MISC	56109000						
LOAD DISPATCHING - MISC CSWS	56109099	86,676.02	32,494	(166.7)	619,829.79	136,917	(352.7)
PATROL/INSPECTION TRANS (CR) - HVDC	56200999	.01CR	12,157CR	100.0	81,363.11CR	270,134CR	(69.9)
STATION EXPENSE; ADD SEP, WTU	56201000	4,177.27	624	(569.4)	77,096.94	9,193	(738.6)
PATROL & INSPECTION	56202000	1,291.73	15,876	91.9	100,890.54	224,262	55.0
STATION EXPENSES - MISC - CSWS	56209099	4,848.81	668	(625.9)	60,620.32	2,165	*****
OVERHEAD LINE EXPENSE	56301000		184	100.0	2,100.78	3,989	47.3
OVERHEAD LINE EXPENSE - CSWS	56301099					61	100.0
PATROL & INSPECTION - OVERHEAD	56302000	85,271.38	10,715	(695.8)	378,370.03	173,189	(118.5)
OVERHEAD LINE EXPENSE - MISC - CSWS	56309099		4,041	100.0	1,155.07	11,871	90.3
UNDERGROUND LINE EXP - MISC - CSWS	56409099	2.62			2.62		
SPS TRANSMISSION EXP (RECOVERABLE)	56501000						
ISO RESERVATION FEES	56504301	544,261.80	493,926	100.0	700,954.10	4,356,436	(8.0)
PLANNED LOSS EXPENSE	56505200						
HVDC TFO FOR TUEC	56506200						
ERCOT TCOS - AFFILIATED	56506300	109,885.58	117,784	6.7	1,208,741.38	1,295,624	6.7
ERCOT TCOS - NON - AFFILIATED	56506301	1,134,418.66	1,219,948	7.0	12,780,138.27	12,564,135	(1.7)
MISCELLANEOUS WHEELING	56506500				40,632.47	51,418	21.0
ERCOT TCOS/AGENT FOR WEATHERFORD	56506503	89,438.91	81,541	(9.7)	990,369.40	857,037	(15.6)