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SOAH DOCKET NO. 473-06-2536
DOCKET NO. 32766

APPLICATION OF SOUTHWESTERN §
PUBLIC SERVICE COMPANY FOR: §
(1) AUTHORITY TO CHANGE § BEFORE THE STATE OFFICE
RATES; (2) RECONCILIATION OF §
ITS FUEL COSTS FOR 2004 AND §
2005; (3) AUTHORITY TO REVISE § OF
THE SEMI-ANNUAL FORMULAE §
ORIGINALLY APPROVED IN §
DOCKET NO. 27751 USED TO § ADMINISTRATIVE HEARINGS
ADJUST ITS FUEL FACTORS; AND §
(4) RELATED RELIEF §

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SOUTHWESTERN PUBLIC SERVICE COMPANY'S
RESPONSE TO AXM'S FORTY-SEVENTH
REQUEST FOR INFORMATION
QUESTION NOS. 47-1 THROUGH 47-20
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(4) RELATED RELIEF	§	

**SOUTHWESTERN PUBLIC SERVICE COMPANY'S
RESPONSE TO AXM'S FORTY-SEVENTH
REQUEST FOR INFORMATION
QUESTION NOS. 47-1 THROUGH 47-20**

Southwestern Public Service Company (SPS) files this response to AXM's Forty-seventh Request for Information.

I. WRITTEN RESPONSES

SPS's written responses to AXM's Forty-seventh Set of Requests for Information are attached and incorporated by reference. Each response is stated on or attached to a separate page on which the request has been restated. SPS's responses are made in the spirit of cooperation without waiving SPS's right to contest the admissibility of any of these matters at hearing. Pursuant to P.U.C. PROC. R. 22.144(c)(2)(A), each response lists the preparer or person under whose direct supervision the response was prepared and any sponsoring witness. When SPS provides certain information sought by the request while objecting to the provision of other information, it does so without prejudice to its objection in the interests of narrowing discovery disputes pursuant to P.U.C.

PROC. R. 22.144(d)(5). Pursuant to P.U.C. PROC. R. 22.144(c)(2)(F), SPS stipulates that its responses may be treated by all parties as if they were made under oath.

II. INSPECTIONS.

If responsive documents are more than 100 pages but less than eight linear feet in length, the response will indicate that the attachment is VOLUMINOUS and, pursuant to P.U.C. PROC. R. 22.144(h)(2), the attachment will be made available for inspection at SPS's voluminous room at 1150 Capitol Center, 919 Congress Ave., Austin, Texas 78701, telephone number (512) 476-7137. If a response or the responsive documents are provided pursuant to the protective order in this docket, the response will indicate that it or the attachment is either CONFIDENTIAL or HIGHLY SENSITIVE as appropriate under the protective order. Highly sensitive responses will be made available for inspection at SPS's voluminous room, unless they form a part of a response that exceeds eight linear feet in length; then they will be available at their usual repository in accordance with the following paragraph. Please call in advance for an appointment to ensure that there is sufficient space to accommodate your inspection.

If responsive documents exceed eight linear feet in length, the response will indicate that the attachment is subject to the FREIGHT CAR DOCTRINE, and, pursuant to Commission Procedural Rule 22.144(h)(3), the attachment will be available for inspection at its usual repository, SPS's offices in Amarillo, Texas, unless otherwise indicated. SPS requests that parties wishing to inspect this material provide at least 48 hours' notice of their intent by contacting Steven D. Arnold of Hinkle, Hensley, Shanor & Martin, L.L.P., 1150 Capitol Center, 919 Congress Ave., Austin, Texas 78701; telephone number (512) 476-7137; facsimile transmission number (512) 476-7146. Inspections will be scheduled to accommodate all requests with as little inconvenience to the requesting party and to SPS's operations as possible.

XCEL ENERGY

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Respectfully submitted,

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ATTORNEYS FOR SOUTHWESTERN
PUBLIC SERVICE COMPANY

RESPONSES

QUESTION NO. 47-1:

Please explain what Steam Production Operation & Supervision Expense, account number 500, increased from \$1,019,343 in 2003 to \$2,082,707 in 2004. Also please explain what caused the high costs in November 2004 and May 2005. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events, or recurring events. If the unusual level of expenses in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Production O&M expenditures are, by necessity, recurring expenditures. It is impractical to compare one period costs to another due to the effects of unplanned outages, varying projects, and timing of scheduled overhauls. Comparison of costs between periods is greatly complicated by plant age, design and operational demands that vary between plants. For this RFI, the differences shown by function are provided in Exhibit AXM47-1.

2003 to 2004 Increase: The increase was due to a change in methodology associated with FERC classification expensing that allowed for more direct charging to specific FERCs within the accounting system in 2004 (refer to Question Nos. AXM 47-18 and 47-20 below).

November 2004: The higher expense total in November 2004 was due to contract labor usage for a New Generation Study Project and Harrington's Material expenses for their system chemistry.

May 2005: The higher expense total in May 2005 was due to the posting of the annual Environmental Fees at Cunningham and Maddox stations. These expenses are permanent and cause the monthly expenses for FERC Account 500 to go above the 12-month average.

Preparers: Neil Cowan, David Mills

Sponsors: Eduardo E. Gonzales, Mark D. Freeman, Charles E. Anderson

QUESTION NO. 47-2:

Please explain why Steam Expense, account number 502, increased from \$6,261,115 in 2003 to \$7,441,543 in 2004. Please also explain what caused the high costs in this account in November and December 2004. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events, or recurring events. If the unusual level of expense in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Production O&M expenditures are, by necessity, recurring expenditures. It is impractical to compare one period costs to another due to the effects of unplanned outages, varying projects, and timing of scheduled overhauls. Comparison of costs between periods is greatly complicated by plant age, design and operational demands that vary between plants. For this RFI, the differences shown by function are provided in Exhibit AXM47-2.

2003 to 2004 Increase: The increase in FERC 502 expenses from 2003 to 2004 was in three main areas: Environmental Fees, LT Outside Vendor, and facilities costs. The plant Environmental Fees for Jones and Tolk stations were posted to FERC 514 in 2003 while the Environmental Fees for Harrington, Plant X, and Nichols were posted here in FERC 502. In 2004, all of the plants' fees were charged in total to FERC 502. Facilities costs began to be directly charged to FERC 502 for all plants in 2004 (refer to Question No. AXM 47-20 below). Contract Vendor expenses were for a Dust Suppression Project that was completed at Tolk Station in December 2004.

November 2004: For November 2004, the Contract Vendor expenses for the Dust Suppression Project at Tolk Station, facilities costs, and the annual Environmental Fees for Harrington, Nichols, Jones, Plant X, and Tolk Stations caused the increase in expense for FERC Account 502 above normal levels.

December 2004: For December 2004, the Contract Vendor expenses for the Dust Suppression Project at Tolk Station and facilities costs to each station caused the increase in the normal monthly FERC 502 spend.

Preparers: Neil Cowan, David Mills
Sponsors: Eduardo E. Gonzales, Mark D. Freeman, Charles E. Anderson

QUESTION NO. 47-3:

Please explain why Electric Expense, account number 505, increased from \$7,895,105 in 2003 to \$9,588,013 in 2004. Please explain what caused the high level of costs in this account in July and August 2005. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events, or recurring events. If the unusual level of expenses in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Production O&M expenditures are, by necessity, recurring expenditures. It is impractical to compare one period costs to another due to the effects of unplanned outages, varying projects, and timing of scheduled overhauls. Comparison of costs between periods is greatly complicated by plant age, design and operational demands that vary between plants. For this RFI, the differences shown by function are provided in Exhibit AXM47-3.

2003 to 2004 Increase: The increase in FERC 505's 2004 expenses over the 2003 level was due to higher Water Use Costs at Harrington and Jones stations as well as a consolidation effort to get Water Use Costs charging to this FERC 505 account. Along with this consolidation was the change of charging water expense into the new Water Usage Cost category and out of the Materials category. Facilities costs began to directly charge FERC 505 at all plants in 2004 (refer to Question No. AXM 47-20 below). Lastly, the summertime operation of Moore County plant increased in labor and employee expenses over the 2003 level.

July 2005: In July 2005, summer Water Usage Costs increased substantially at Harrington and Jones stations for generation purposes. This increase in water usage also caused an increase in Material-Chemicals to treat it. The Moore County station summer operations expenses peaked during July and August. These items caused an increase in expense over the average normal monthly expense for FERC Account 505.

August 2005: In August 2005, summer Water Usage Costs for generation purposes remained high at Jones station. Tolk station showed an increase in Material-Chemicals for summertime water treatment. The Moore County station summer operations expenses

peaked during July and August. These items caused an increase in expense over the average normal monthly expense for FERC Account 505.

Preparers: Neil Cowan, David Mills

Sponsors: Eduardo E. Gonzales, Mark D. Freeman, Charles E. Anderson

QUESTION NO. 47-4:

Please explain why Miscellaneous Expense, account number 506 increased from \$6,726,776 in 2002 to \$9,042,057 in 2003. Also please explain what caused the high level of costs in October 2004, March 2005 and July and August 2005. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events, or recurring events. If the unusual level of expenses in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expect rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Production O&M expenditures are, by necessity, recurring expenditures. It is impractical to compare one period costs to another due to the effects of unplanned outages, varying projects, and timing of scheduled overhauls. Comparison of costs between periods is greatly complicated by plant age, design and operational demands that vary between plants. For this RFI, the differences shown by function are provided in Exhibit AXM47-4.

2002 to 2003 Increase: The increase from 2002 to 2003 in the FERC 506 account was due to a December accounting reclassification entries of A&G accounts to FERC 506. The increase in the Water Use Costs category was offset by the decrease in the Materials category. This is a result the creation of the Water Use Category and identifying expenses as Water Usage Costs expense instead of Materials expense.

October 2004: The increase in October 2004 was due to janitorial expenses during the Plant X and Tolk overhauls which were expensed to the Contract Labor category. Facilities costs began to be directly charged to FERC 506 for all plants in 2004 (refer to Question No. AXM47-20 below). Similarly, Electric Use Costs (water well operations, and other peripheral plant electric usage) was removed from the A&G accounts and charged to the proper stations. Tolk's repair projects on their pulverizer and boiler water walls increase spending in Contract Labor and Materials. These items caused an increase in expense over the average normal monthly expense for FERC Account 506.

March 2005: The increase in March 2005 was due to a Texas Sales Tax Rebate that posted as a debit. (It was then corrected and posted as a credit in April, 2005) Other material increases during March 2005, was for janitor Materials and janitor Contract Labor during the

Harrington unit 3 boiler cleaning and the Tolk unit 2 overhaul. These items caused an increase in expense over the average normal monthly expense for FERC Account 506.

July 2005: The month of July 2005 only showed a small increase for LT Contract Labor for waste remediation. The rest of the expenses are normal if not below monthly expense for FERC Account 506 during calendar year 2005.

August 2005: The August 2005 FERC 506 increase was due to Nichols Station's Water Usage Cost with related Chemicals, Consulting for TAC recommendations, and a lead paint abatement project at Plant X. The rest of the monthly expenses are normal for FERC Account 506.

Preparers: Neil Cowan, David Mills

Sponsors: Eduardo E. Gonzales, Mark D. Freeman, Charles E. Anderson

QUESTION NO. 47-5:

Please explain what Electric Plant Maintenance, account number 513, increased from \$7,180,669 in 2004 to \$9,866,808 during the Test Year. Please explain why expense levels were higher in the months of October 2004 through April 2005 and increased again in September 2005. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring event, or recurring events. If the unusual level of expenses in the above identified year and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Production O&M expenditures are, by necessity, recurring expenditures. It is impractical to compare one period costs to another due to the effects of unplanned outages, varying projects, and timing of scheduled overhauls. Comparison of costs between periods is greatly complicated by plant age, design and operational demands that vary between plants. For this RFI, the differences shown by function are provided in Exhibit AXM47-5.

2004 to Test Year Increase: The increase from calendar year 2004 to the Test Year is due to expenses for overhauls, valve work, boiler cleanings and repairs, and generator inspections. Cunningham Station completed a unit 2 boiler chemical cleaning. Harrington Station conducted a unit 2 overhaul covering the turbine HP and IP stages, valves, and boiler cleaning and repairs. Jones Station completed a unit 2 turbine HP/IP boresonic inspection as well as a boiler inspection. Maddox Station completed unit 1 boiler repairs. Nichols Station completed unit 3 boresonic inspections on turbine stages, HP, IP and LP as well as valve work and a boiler inspection and repairs. Plant X Station completed unit 3 valve work and boiler repairs and also began unit 4 valve work along with a boiler inspection and associated repairs. Tolk Station completed a unit 2 controls retrofit, generator inspection, valve work, and a boiler inspection with associated repairs. An Oil Skid Project at Celanese and Acoustic Emission Projects at Nichols units 1, 2, and 3 also contributed to a higher Test Year than 2004. These types of turbine overhauls, valve work, and boiler inspections with repairs increases the use of Contract Labor, Outside Vendor, Materials, as well as the Productive Labor and Overtime categories in the FERC 513 account.

October 2004 to April 2005: The months of October 2004 through April 2005 contained expenses for overhauls, valve work, boiler cleanings and repairs, and generator inspections.

Nichols Station unit 3 turbine conducted boresonic inspections on the HP, IP, and LP turbine stages, a generator inspection, valve work, and a boiler inspection and associated repairs. Nichols Station also conducted unit 3 boresonic inspections on turbine stages, HP, IP and LP as well as valve work and a boiler inspection and repairs. Jones Station completed a unit 2 turbine HP/IP boresonic inspection as well as a boiler inspection. Plant X Station completed unit 3 valve work and boiler repairs and also began unit 4 valve work along with a boiler inspection with associated repairs. Tolk Station completed a unit 2 controls retrofit, generator inspection, valve work, and a boiler inspection with associated repairs. These types of turbine overhauls, valve work, and boiler inspections with repairs increases the use of Contract Labor, Outside Vendor, Materials, as well as the Productive Labor and Overtime categories in the FERC 513 account and increases the expenses over the monthly FERC 513 account expense average.

September 2005: The month of September 2005 showed an increase due to expenses at Harrington Station which conducted a unit 2 overhaul covering the turbine HP and IP stages, valves, and boiler cleaning and repairs. Plant X unit 4 also performed valve work along with a boiler inspection and associated repairs. Projects during September included a Celanese Oil Skid Project and the Acoustic Emissions Testing Projects at Nichols units 1, 2, and 3. These types of turbine overhauls, valve work, and boiler inspections with repairs increases the use of Contract Labor, Outside Vendor, Materials, as well as the Productive Labor and Overtime categories in the FERC 513 account and increases the expenses over the monthly FERC 513 account expense average.

Preparers: Neil Cowan, David Mills

Sponsors: Eduardo E. Gonzales, Mark D. Freeman, Charles E. Anderson

QUESTION NO. 47-6:

Please explain why Generation Expense, account number 548, increased from \$786,545 in 2004 to \$1,134,601 in the Test Year. Please explain why expense levels were higher in the months of December 2004 and March 2005. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events, or recurring events.

If the unusual level of expenses in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Production O&M expenditures are, by necessity, recurring expenditures. It is impractical to compare one period costs to another due to the effects of unplanned outages, varying projects, and timing of scheduled overhauls. Comparison of costs between periods is greatly complicated by plant age, design and operational demands that vary between plants. For this RFI, the differences shown by function are provided in Exhibit AXM47-6.

2004 to Test Year Increase: The increase from calendar year 2004 to the Test Year is due to a Regulatory Accounting Reclassification Project's Contract Labor credit for Celanese in 2004. In addition, a Diesel Spill Remediation Project at Tucumcari increased the Contract LT Outside Vendor account expense.

December 2004: The month of December 2004 showed an increase due to a Diesel Spill Remediation Project at Tucumcari that increased the Contract LT Outside Vendor account expense.

March 2005: The month of March 2005 showed an increase again due to a Diesel Spill Remediation Project at Tucumcari that increased the Contract LT Outside Vendor account expense.

Preparers: Neil Cowan, David Mills

Sponsors: Eduardo E. Gonzales, Mark D. Freeman, Charles E. Anderson

QUESTION NO. 47-7:

Please explain why Miscellaneous Expense, account number 549, increased from \$46,449 in 2004 to \$1,126,887 in the Test Year. Please explain the high level of expense in this account in October 2004. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events, or recurring events. If the unusual level of expenses in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Production O&M expenditures are, by necessity, recurring expenditures. It is impractical to compare one period costs to another due to the effects of unplanned outages, varying projects, and timing of scheduled overhauls. Comparison of costs between periods is greatly complicated by plant age, design and operational demands that vary between plants. For this RFI, the differences shown by function are provided in Exhibit AXM47-7.

2004 to Test Year Increase: The increase from calendar year 2004 to the Test Year is due to the \$979,000 credit/debit offsetting entries in the Materials account for a Carlsbad Turbine Rotor and Exhaust Casing Exchange. The Test Year contains only the debit entry in October 2005.

October 2005: For the month of October 2005, the above average monthly expense was due to debit entry in the Materials account for the Carlsbad Turbine Rotor and Exhaust Casing Exchange.

Preparers: Neil Cowan, David Mills

Sponsors: Eduardo E. Gonzales, Mark D. Freeman, Charles E. Anderson

QUESTION NO. 47-8:

Please explain why Maintenance of Electric Plant, account number 553, increased from \$232,903 in 2003 to \$1,995,457 in the 2004 but dropped to \$1,370,228 during the test year. Please explain the unusual level of expense in this account in September and October 2004, and in March, June and September, 2005. Please explain whether or not the unusual expense levels were caused by permanent changes, non-recurring events, or recurring events. If the unusual level of expenses in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Production O&M expenditures are, by necessity, recurring expenditures. It is impractical to compare one period costs to another due to the effects of unplanned outages, varying projects, and timing of scheduled overhauls. Comparison of costs between periods is greatly complicated by plant age, design and operational demands that vary between plants. For this RFI, the differences shown by function are provided in Exhibit AXM47-8.

2003 to 2004 Increase: The increase from calendar year 2003 to the calendar year 2004 for FERC 553 is due to the Contract Labor and Material expenses for the Carlsbad Turbine Repair overhaul, the Celanese Turbine and Control Valve overhaul, and the Cunningham unit 4 Combustion Inspection overhaul.

2004 to Test Year Decrease: The decrease from calendar year 2004 to the Test Year for FERC 553 is due to the credit for the Carlsbad Turbine Repair transfer offsetting the expenses for the Celanese Oil Skid Project, Maddox unit 3 Reduction Gear Failure repairs, and Cunningham unit 4 Combustion Inspection overhaul.

September 2004: For the month of September 2004, the increase was due to the Material expenses for the Carlsbad Turbine Repair.

October 2004: For the month of October 2004, the decrease was due to the transfer out of the FERC 553 Material expenses for the Carlsbad Turbine Repair.

March 2005: For the month of March 2005, the increase over average monthly expenses was due to the Material and Consulting Service expenses for the Maddox unit 2 Bearing Failure repair due to transformer failure.

June 2005: For the month of June 2005, the increase over average monthly expenses was due to the Contract LT Outside Vendor expenses for the Maddox unit 3 Reduction Gear Failure repairs.

September 2005: For the month of September 2005, the increase over average monthly expenses was due to the Contract LT Outside Vendor and Material expenses for the Cunningham unit 4 Generator Inspection overhaul.

Preparer: Neil Cowan, David Mills

Sponsor: Eduardo E. Gonzales, Mark D. Freeman, Charles E. Anderson

QUESTION NO. 47-9:

Please explain why Load Dispatch Expense, account number 561, increased from \$2,804,868 in 2003 to \$5,659,732 in 2004 and \$3,364,674 in the Test Year. Please explain the high level of expense in this account in October and December 2004 and February 2005. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events, or recurring events. If the unusual level of expenses in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

O&M expenditures are, by necessity, recurring expenditures. The differences shown by function are shown in Exhibit AXM47-9.

2003 to 2004 Increase: The Southwest Power Pool (SPP) assessments booked to FERC Account 561 during calendar years 2003 (\$1.195 million) and 2004 (\$3.588 million) were made in error causing an increase of \$2.393 million. Labor expenses increased by \$272,000 and IT expenses increased by \$170,000 from 2003 to 2004.

2003 to Test Year Increase: SPP assessments were corrected for 2005. Test Year includes three months of the assessments driving the increase for the Test Year as opposed to calendar year 2003.

October 2004: The increase in expense for October 2004 is the result of the October and November SPP monthly assessment being booked in October 2004. December 2004 expense is not significantly above average for calendar year 2004.

February 2005: The high level of expense in February 2005 is the result of the SPP annual membership dues of \$151,000 being posted in February 2005.

Preparers: Carolyn Wetterlin, Neil Cowan
Sponsors: Charles E. Anderson, Douglas W. Jaeger

QUESTION NO. 47-10:

Please explain why Rents, account number 567, began having balances recorded in January 2005 where none were recorded before. Please explain the reason the charges in the account increased in September 2005. Please provide documentation to support explanations provided.

RESPONSE:

Expense was recorded in FERC account 567, Rents, during 2004, just not in the last three months of calendar year 2004. September 2005 had no key cost drivers leading to higher expense as compared to other months in 2005. Refer to Question No. AXM 47-20.

Preparer: Neil Cowan
Sponsor: Charles E. Anderson

QUESTION NO. 47-11:

Please explain why Station Equipment Expense, account number 582 increased from \$537,944 in 2003 to \$847,893 in 2004 and then decreased in 2005. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events or recurring events. If the unusual level or expenses in the above identified years and months is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Station Equipment O&M expenditures are, by necessity, recurring expenditures. While O&M expenses vary from year to year, the need for O&M is consistent. Station Equipment O&M expenditures recurring each year are made up of planned cyclical activities and changing conditions that are not predictable, that must be addressed when they occur. New construction and other station maintenance activities may also affect the amount spent in a specific FERC account, but the total Station Equipment O&M expense is consistent year to year.

The 2004 increases to FERC account 582, Station Expenses, were the result of increased facilities costs of \$40,000 for office equipment in the communications service group (refer to Questions AXM47-20 below). Productive and non-productive labor increased by \$241,000 during 2004 from increased substation reads and inspections. Transportation expense also increased by \$28,000 in 2004 as labor expense increase during this time. It is expected that labor costs will increase by approximately three percent per year. Refer to Exhibit AXM47-11.

Preparers: Liz Gauna, Linda Richardson, Neil Cowan
Sponsors: Charles E. Anderson, Tim Taylor

QUESTION NO. 47-12:

Please explain why Overhead Lines Expense, account number 583, decreased from \$1,516,221 in 2004 to \$807,691 in 2005 and provide documentation to support the explanation. Please explain whether or not the decreased expense levels were caused by permanent changes, non-recurring events, or recurring events. Please provide an estimate, in test year-end dollars, of the recurring level of expense for this account providing documentation to support those estimates and with a full explanation of all assumptions used in the estimates.

RESPONSE:

Overhead Lines O&M expenditures are, by necessity, recurring expenditures. While O&M expenses vary from year to year, the need for O&M is consistent. Overhead Lines O&M expenditures recurring each year are made up of planned cyclical activities and changing conditions that are not predictable, that must be addressed when they occur. New construction and other overhead line maintenance activities may also affect the amount spent in a specific FERC account, but the total Overhead Lines O&M expense is consistent year to year.

2004 to 2005 Decrease: The 2005 decreases in expenditures from 2004 levels to FERC Account 583, Overhead Lines, were the result of a reduction in owned fleet reducing transportation costs \$209,000. A program to reduce materials cost resulting in \$105,000. Reimbursements from the City of Amarillo for reimbursed work of \$104,000. Transformer and Meter purchases were greater in 2005 than in 2004 driving a larger first set credit amount by \$183,000. In 2004 there were fewer new purchases of meters and transformers. These activities are estimated to recur in the test year and future years at similar amounts. Refer to Exhibit AXM47-12.

Preparer: Liz Gauna, Linda Richardson, Neil Cowan
Sponsor: Charles E. Anderson, Tim Taylor

QUESTION NO. 47-13:

Please explain why Metering Expense, account number 586, increased from \$2,077,618 in 2003 to \$4,423,578 in 2004 and subsequently decreased in the test year and 2005 and provide documentation to support the explanation. Please explain whether or not the decreased expense levels were caused by permanent changes, non-recurring events, or recurring events. Please provide an estimate, in test year end dollars, of the recurring level of expense for this account providing documentation to support those estimates and with a full explanation of all assumptions used in the estimates.

RESPONSE:

FERC Account 586 - Metering Expense (Metering O&M Expense) expenditures are, by necessity, recurring expenditures. While Metering O&M Expenses vary from year to year, the need for O&M is consistent. Metering O&M Expense expenditures recurring each year are made up of planned cyclical activities and changing conditions that are not predictable, but which must be addressed when they occur. New construction and maintenance activities may also affect the amount spent in a specific FERC account, but the total Metering O&M Expense expenditures are consistent year to year.

2003 to 2004 Increase: Facilities costs increased from 2003 to 2004 by \$197,000 (refer to Question No. AXM 47-20 below). Material costs increased by \$367,000 due to an accounting correction of stores accounts charged incorrectly. Meter and transformer install credits decreased approximately \$500,000 from 2003 to 2004 due to purchasing fewer meters and instrument transformers. In 2003 SPS purchased 20,748 meters and instrument transformers while only purchasing 7,392 meters and instrument transformers in 2004. Productive labor increased by \$834,643, from 2003 to 2004. Productive Labor and Overhead increased due to the type of work completed and the account expensed to. Transportation fleet costs follow productive labor charges and increased by \$201,339 from 2003 to 2004.

2004 to Test Year & 2005 Decrease: Facilities costs decreased in the Test Year and in 2005 as these costs were specifically charged to functional "Rent" O&M accounts in 2005 (refer to Question No. AXM47-20 below). The Test Year has three months of facilities costs to this particular account. Materials charges decreased \$285,886 (Test Year), and \$278,227 in (2005) due to an accounting correction of \$367,000 from incorrect stores charges being applied in 2004. Meter and transformer install credits increased \$335,342 (Test Year), and \$443,643 in 2005 due to higher volume of meter and instrument transformer purchases. In 2004 SPS purchased 7,392 meters and instrument transformers while purchasing 18,278 meters and instrument transformers in 2005. Productive labor decreased

\$805,851 (Test Year), and \$1,064,570 in 2005 due to an increase in FERC Account 587 (refer to Question No. AXM47-14 below). Transportation fleet costs decreased \$352,639 (Test Year), and \$485,431 in 2005 since it follows the productive labor charges.

SPS believes that the Test Year dollars accurately represent the recurring charges. Refer to Exhibit AXM47-13.

Preparer: David Stephenson, Linda Richards, Neil Cowan
Sponsor: Charles E. Anderson, Tim Taylor, Douglas W. Jaeger

QUESTION NO. 47-14:

Please explain why Customer Installations Expense, account number 587, increased from \$611,447 in 2003 to \$990,857 in 2004 and to \$1,619,345 in 2005 providing documentation to support the explanation. Please explain whether or not the increased expense levels were caused by permanent changes, non-recurring events, or recurring events. Please provide an estimate, in test year end dollars, of the recurring level of expense for this account providing documentation to support those estimates and with a full explanation of all assumptions used in the estimates.

RESPONSE:

Customer Installations O&M expenditures are, by necessity, recurring expenditures. While O&M expenses vary from year to year, the need for O&M is consistent. Customer Installations O&M expenditures recurring each year are made up of planned cyclical activities and changing conditions that are not predictable, but which must be addressed when they occur. New construction and other overhead line maintenance activities may also affect the amount spent in a specific FERC account, but the total Customer Installations O&M spend is consistent year to year.

Higher labor costs and transportation expenses, primarily drove increases to FERC account 587, Customer Installations Expense, during calendar year 2004 versus 2003. Labor increase due to increased customer requests and wage increases. Transportation costs increased due to higher fuel costs. Refer to SPS's response to Question No. 47-13 and Exhibit AXM47-14.

Preparer: Linda Richards, Neil Cowan
Sponsor: Charles E. Anderson, Tim Taylor

QUESTION NO. 47-15:

Please explain why Maintenance of Overhead Lines, account number 593, increased from \$5,497,591 in 2003 to \$6,126,526 in 2004 and subsequently decreased in the test year and 2005. Please provide documentation to support the explanation given. Please explain whether or not the decreased expense levels were caused by permanent changes, non-recurring events, or recurring events. If the changes in the level of expenses in the above identified years is due to recurring events, please provide data showing the last three cycles of the recurring event including the level of expense incurred with each event and provide the expected rate of recurrence in the future and estimates of cost in test year end dollars with a full and detail explanation of all assumptions used in the estimates.

RESPONSE:

Maintenance of Overhead Lines O&M expenditures are, by necessity, recurring expenditures. While O&M expenses vary from year to year, the need for O&M is consistent. Maintenance of Overhead Lines O&M expenditures recurring each year are made up of planned cyclical activities and changing conditions that are not predictable, that must be addressed when they occur. New construction and other overhead line maintenance activities may also affect the amount spent in a specific FERC account, but the total Overhead Lines O&M expense is consistent year to year.

In 1999, SPS implemented a formal proactive distribution line clearance program. The frequency of the maintenance cycle is driven by the drought cycle affecting the amount of vegetation growth. The increase from calendar year 2003 to 2004 where there were no droughts was \$1.1 million. 2005 was a dryer year and \$722,000 less was spent on vegetation management for tree trimming. We anticipate that the 2006 spend will be increase by approximately \$170,000 over 2005. The 2007 spend will increase over 2005 (\$830,000). Refer to Exhibit AXM47-15

Preparer: Linda Richards, Neil Cowan
Sponsor: Charles E. Anderson, Tim Taylor

QUESTION NO. 47-16:

Please explain why Meter Reading Expense, account number 902, increased from \$3,050,217 in 2003 to \$3,554,810 in 2004. Please provide documentation to support the explanation given.

RESPONSE:

Increases to FERC Account 902, Meter Reading Expenses, are the result of increased facilities, wages, IT, and transportation costs. During 2004, facilities costs for service centers were charged out to functional areas of the business, thus increasing lease costs by approximately \$180,000 (refer to Question No. AXM47-20 below). Labor increased by approximately \$135,000 due to annual wage increases and overtime. Transportation costs increased also increased by approximately \$67,000 due to greater labor demands and higher fuel and vehicle costs in 2004. IT costs increased by approximately \$117,000 due to a rollout of a new meter reading system during 2004. Refer to Exhibit AXM47-16.

Preparer: Beverly Brown, Neil Cowan
Sponsor: Charles E. Anderson, Tim Taylor

QUESTION NO. 47-17:

Please explain why Customer Assistance Expense, account 908, increased from \$3,183,139 in 2003 to \$3,703,737 in 2004 and further to \$4,393,690 in 2005. Please provide documentation to support the explanation given.

RESPONSE:

Customer Assistance Expense, FERC Account 908, increased for the calendar years 2003 through 2005 largely as a result of increased monthly amortization of DSM assets. During 2003 SPS converted from a five to a ten-year term for amortization of DSM assets leading to increased monthly amortization. Additionally, SPS has had consistent spend on DSM programs during this time contributing towards increased monthly amortization. Refer to Exhibit AXM47-17.

Preparer: Neil Cowan
Sponsor: Charles E. Anderson

QUESTION NO. 47-18:

Please explain why Miscellaneous General Expense, account number 930, decreased from \$6,987,197 in 2003 to \$4,160,391 in 2004 and further to \$2,146,088 in 2005. Please provide documentation to support the explanation given.

RESPONSE:

The balances reported in this question include balances from General Advertising Expenses, FERC Account 930.1. The correct amounts for Miscellaneous General Expense, FERC Account 930.2, are as follows:

Calendar Year	Balance
2003	\$5,676,299
2004	\$2,879,351
2005	\$ 971,645

Reductions to Miscellaneous General Expense were driven largely as a result of changes to the methodology by which costs are allocated to FERC functional groups (FERC Accounts 500 through 515 for Steam Power Generation, FERC Accounts 546 through 557 for Other Power Generation, FERC Accounts 560 through 574 for Transmission Expenses, and FERC Accounts 580 through 598 for Distribution Expenses). During 2003, costs that were previously charged to A&G accounts were redistributed to more appropriately reflect the functional nature of the costs. In 2004, the methodology was further refined where clearing accounts were set up for each operating company and the service company, and costs were allocated using historical labor distribution for each company. This ensured costs were charged to the FERC functional group based on the accounting associated with the services rendered. Refer to Exhibit AXM47-18.

Preparer: Neil Cowan
Sponsor: Charles E. Anderson

QUESTION NO. 47-19:

Please explain why Rents, account number 931, increased from \$1,943,805 in 2002 to \$2,947,844 in 2003 and to \$6,234,309 in 2004 and then decreased to \$5,460,919 in 2005. Please provide documentation to support the explanation given.

RESPONSE:

Refer to Question No. AXM 47-20 below and Exhibit AXM47-19.

Preparer: Neil Cowan
Sponsor: Charles E. Anderson

QUESTION NO. 47-20:

Please refer to the response to AXM 20-3. If production rents were previously charged to account 931 and began being charged to account 507 in 2005, then why did account 507 increase three times as much as 931 decreased in 2005 as compared to 2004? Please provide a full analysis by month of all charges to accounts 507, 550, 565, 589, and 531 for 2004 through June 2006, showing for each account a description of each item for which rent is paid, the payee, the amount paid, and whether the rent was paid to an affiliate, employee, an officer, or a relative of an employee or officer. Please explain whether each rented item was subject to competitive bidding, and if not, why not.

RESPONSE:

This question erroneously assumes there is a one-for-one relationship between FERC Accounts 931 and 507. The decrease in FERC Account 931 (2004 to 2005) was partially offset by an increase in facility costs previously recorded in the Customer Accounts, Customer Service, and Sales Expenses range of accounts (FERC Accounts 901 through 916). These costs were appropriately charged to FERC Account 931 starting in 2005.

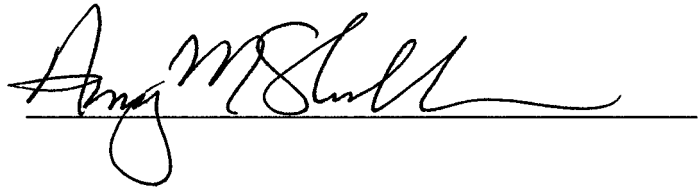
In 2004, changes were made to rent related accounts including adding additional accounts in which to record equipment rental so such costs would go to the correct functional FERC account. In addition, the mechanics of allocating facilities costs were changed. The intent of this change was to drive facilities rent costs to the appropriate functional FERC rent account. However, these costs followed labor, and while they ended up in the correct functional FERC range of accounts (FERC Accounts 500 through 515 for Steam Power Generation, FERC Accounts 546 through 557 for Other Power Generation, FERC Accounts 560 through 574 for Transmission Expenses, and FERC Accounts 580 through 598 for Distribution Expenses, and FERC Accounts 901 through 916 for Customer/Sales Expenses), they were not recorded in the appropriate functional rent account. The FERC Account 507 balance reported in SPS's resubmitted 2004 FERC Form1, and provided in SPS's response to Question No. AXM20-3, is an account reclassification made to correct FERC Form 1 presentation. Beginning in 2005, the new methodology was implemented where the functional FERC rents accounts were charged.

On a per-book basis, refer to Exhibit AXM47-20, page 1, demonstrating the change by which these charges are now included in the functional FERC rent accounts. In addition, refer to Exhibit AXM47-20, pages 2-4, for monthly balances of FERC Accounts 507, 550, 567, 589, and 931. It is assumed that monthly balances for FERC Accounts 531 and 565 were requested in error.

Preparer: Neil Cowan
Sponsor: Charles E. Anderson

Certificate of Service

I certify that on the 29th day of November, 2006, a true and correct copy of the foregoing instrument was served on all parties of record by hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.

A handwritten signature in cursive script, appearing to read "Amy M. Stull", is written over a horizontal line.

FERC Account 500 - Operation Supervision and Engineering

General Ledger Account Description	Calendar Year		
	2003	2004	2003-2004
App Dev & Maint	\$ 147	\$ -	\$ (147)
Consulting/Prof Svcs-Other	\$ 1,727	\$ 215,475	\$ 213,748
Contract Labor	\$ 15,739	\$ 19,857	\$ 4,118
Contract LT Outside Vendor	\$ -	\$ 1,894	\$ 1,894
Distributed Systems Services	\$ 1,260	\$ 174	\$ (1,086)
Employee Expenses	\$ 18,535	\$ 108,783	\$ 90,248
Environmental Permits & Fees	\$ 21	\$ -	\$ (21)
Equipment Rental	\$ 1	\$ 242	\$ 241
Incentive	\$ 441	\$ -	\$ (441)
IT Hardware Maintenance	\$ 5	\$ -	\$ (5)
IT Hardware Purchases	\$ 180	\$ 18	\$ (162)
Lease Costs	\$ -	\$ 104,517	\$ 104,517
License Fees & Permits	\$ 1,205	\$ 30	\$ (1,175)
Mainframe Services	\$ 11	\$ -	\$ (11)
Materials	\$ 77,358	\$ 206,905	\$ 129,547
Materials - Chemical	\$ -	\$ 1,281	\$ 1,281
Misc O&M Credits	\$ (26)	\$ -	\$ 26
Network Services	\$ 770	\$ 63	\$ (707)
Other	\$ 33	\$ -	\$ (33)
Other Compensation	\$ 6,940	\$ 40,819	\$ 33,879
Overtime	\$ 39,331	\$ 694	\$ (38,637)
Personal Communication Devices	\$ (6)	\$ 3,540	\$ 3,546
Postage	\$ (1)	\$ -	\$ 1
Premium Time	\$ 27	\$ -	\$ (27)
Productive Labor	\$ 680,285	\$ 1,121,576	\$ 441,291
Professional Association Dues	\$ 48	\$ 3	\$ (45)
Project Office	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 30,116	\$ 41,782	\$ 11,666
Reg Labor Loading-NonProductiv	\$ 131,250	\$ 213,946	\$ 82,696
Software Licenses	\$ 77	\$ -	\$ (77)
Software Maintenance	\$ 73	\$ -	\$ (73)
Software Purchases	\$ 9	\$ 823	\$ 814
Space	\$ -	\$ 202	\$ 202
Transportation Fleet Cost	\$ 1,300	\$ 83	\$ (1,217)
Water Use Costs	\$ 12,487	\$ -	\$ (12,487)
FERC Account Reclasses	\$ -	\$ -	\$ -
Total	\$ 1,019,343	\$ 2,082,707	\$ 1,063,364

FERC Account 500 - Operation Supervision and Engineering
Calendar Year 2004

General Ledger Account Description	January	February	March	April	May	June	July	August	September	October	November	December	December YTD
App Dev & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting/Prof Svcs-Other	\$ -	\$ 1,118	\$ 6,696	\$ 55	\$ -	\$ 40,315	\$ 15,370	\$ 11,949	\$ 10,876	\$ 53,878	\$ 37,681	\$ 37,539	\$ 215,475
Contract Labor	\$ 1,397	\$ 730	\$ 1,568	\$ 158	\$ 1,562	\$ (244)	\$ 558	\$ 494	\$ 29,879	\$ (25,412)	\$ 15,358	\$ (6,191)	\$ 19,857
Contract LT Outside Vendor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,738	\$ 156	\$ 1,894
Distributed Systems Services	\$ 32	\$ 44	\$ 27	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174
Employee Expenses	\$ 9,208	\$ 7,599	\$ 5,750	\$ 2,037	\$ 13,210	\$ 18,864	\$ 6,588	\$ 8,771	\$ 5,121	\$ 8,195	\$ 11,634	\$ 11,807	\$ 108,783
Environmental Permits & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171	\$ 7	\$ 6	\$ 35	\$ 6	\$ 7	\$ 9	\$ 242
Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Hardware Purchases	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License Fees & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18
Mainframe Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,517
Materials	\$ 10,993	\$ 8,867	\$ 36,563	\$ 24,051	\$ 17,434	\$ 25,448	\$ 10,164	\$ 15,739	\$ 13,399	\$ 13,328	\$ 13,625	\$ 17,291	\$ 206,905
Materials - Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 848	\$ 1,281
Misc O&M Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network Services	\$ 6	\$ 14	\$ 6	\$ 9	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ 900	\$ 1,354	\$ -	\$ -	\$ 20,327	\$ 18,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,819
Overtime	\$ -	\$ -	\$ -	\$ 20	\$ 80	\$ 196	\$ -	\$ 397	\$ -	\$ -	\$ -	\$ -	\$ 694
Personal Communication Devices	\$ 10	\$ -	\$ -	\$ (14)	\$ -	\$ 442	\$ -	\$ -	\$ 873	\$ 488	\$ 589	\$ 1,153	\$ 3,540
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Productive Labor	\$ 87,458	\$ 92,404	\$ 96,155	\$ 98,486	\$ 93,317	\$ 146,026	\$ 92,042	\$ 99,316	\$ 97,702	\$ 77,602	\$ 87,406	\$ 53,660	\$ 1,121,576
Professional Association Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 3
Project Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 3,297	\$ 3,975	\$ 3,297	\$ 3,515	\$ 3,853	\$ 7,758	\$ 3,880	\$ 4,180	\$ (1,511)	\$ 2,708	\$ 3,118	\$ 3,711	\$ 41,782
Reg Labor Loading-NonProductiv	\$ 16,790	\$ 17,680	\$ 4,992	\$ 18,877	\$ 17,861	\$ 26,483	\$ 16,815	\$ 16,929	\$ 17,806	\$ 13,995	\$ 25,275	\$ 20,438	\$ 213,946
Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Space	\$ -	\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823
Transportation Fleet Cost	\$ -	\$ 23	\$ (27)	\$ (63)	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202
Water Use Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83
FERC Account Reclasses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 130,099	\$ 134,028	\$ 155,027	\$ 148,025	\$ 167,669	\$ 283,867	\$ 145,424	\$ 162,464	\$ 192,143	\$ 184,885	\$ 214,266	\$ 164,794	\$ 2,082,707

FERC Account 500 - Operation Supervision and Engineering
Calendar Year 2005

General Ledger Account Description	January	February	March	April	May	June	July	August	September	October	November	December	December YTD
Consulting/Prof Svcs-Other	\$ 12,944	\$ 7,794	\$ 17,218	\$ 3,474	\$ -	\$ 1,089	\$ -	\$ -	\$ 239	\$ (12,956)	\$ -	\$ -	\$ 29,800
Contract Labor	\$ 4,632	\$ -	\$ 478	\$ (333)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,777
Contract LI Outside Vendor	\$ 33	\$ 33	\$ 1,594	\$ 65	\$ 33	\$ 21,850	\$ 33	\$ 33	\$ 65	\$ -	\$ 33	\$ 65	\$ 23,836
Distributed Systems Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Expenses	\$ 15,194	\$ 9,866	\$ 5,410	\$ 5,474	\$ 4,700	\$ 2,845	\$ 10,179	\$ 6,417	\$ 5,644	\$ 9,952	\$ 7,952	\$ 7,251	\$ 90,876
Environmental Permits & Fees	\$ -	\$ -	\$ -	\$ -	\$ 96,682	\$ (94,237)	\$ 32	\$ 731	\$ -	\$ -	\$ -	\$ -	\$ 2,109
Equipment Rental	\$ 8	\$ 14	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 712	\$ 7	\$ 18	\$ 7	\$ 771
IT Hardware Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License Fees & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 4,882	\$ 16,635	\$ 20,315	\$ 10,741	\$ 7,769	\$ 12,338	\$ 26,783	\$ 19,223	\$ 8,757	\$ 7,864	\$ 11,858	\$ 16,835	\$ 163,999
Materials - Chemical	\$ (412)	\$ 1,240	\$ 2,305	\$ 1,575	\$ 2,083	\$ 4,754	\$ 3,494	\$ 3,494	\$ 3,725	\$ 3,626	\$ 3,368	\$ 2,086	\$ 31,318
Misc O&M Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Moves/Addrs/Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ 16,781	\$ -	\$ -	\$ 2,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ 182	\$ 23	\$ -	\$ -	\$ 8,909	\$ 223	\$ 42	\$ -	\$ -	\$ -	\$ 55,455
Personal Communication Devices	\$ 558	\$ 727	\$ 658	\$ 428	\$ 429	\$ -	\$ 952	\$ -	\$ 925	\$ (1,910)	\$ -	\$ 945	\$ 3,712
Premium Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Productive Labor	\$ 88,815	\$ 92,604	\$ 109,372	\$ 101,462	\$ 109,998	\$ 97,368	\$ 98,426	\$ 108,596	\$ 102,176	\$ 32,107	\$ 89,377	\$ 51,002	\$ 1,081,304
Professional Association Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 2,022	\$ 2,156	\$ (132)	\$ 2,637	\$ 2,430	\$ 2,279	\$ 2,319	\$ 2,261	\$ 2,169	\$ 2,197	\$ 1,983	\$ 5,233	\$ 27,553
Reg Labor Loading-NonProductiv	\$ 10,623	\$ 11,120	\$ 23,637	\$ 17,283	\$ 23,047	\$ 16,897	\$ 23,054	\$ 16,861	\$ 22,801	\$ 4,487	\$ 23,891	\$ 21,483	\$ 214,981
Software Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ 7	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 25
Water Use Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FERC Account Reclases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 156,080	\$ 142,189	\$ 181,038	\$ 145,057	\$ 246,051	\$ 65,001	\$ 174,188	\$ 157,840	\$ 147,255	\$ 45,374	\$ 138,480	\$ 132,446	\$ 1,730,986

FERC Account 502 - Steam Expenses

General Ledger Account Description	Calendar Year		2003-2004
	2003	2004	
App Dev & Maint	\$ 803	\$ -	\$ (803)
Consulting/Prof Svcs-Other	\$ 1,638	\$ 325	\$ (1,313)
Contract Labor	\$ 92,707	\$ 84,943	\$ (7,764)
Contract LT Outside Vendor	\$ -	\$ 122,439	\$ 122,439
Distributed Systems Services	\$ 11,226	\$ 37	\$ (11,189)
Electric Use Costs	\$ -	\$ 11,649	\$ 11,649
Employee Expenses	\$ 30,123	\$ 53,112	\$ 22,989
Environmental Permits & Fees	\$ 398,175	\$ 839,515	\$ 441,340
Equipment Rental	\$ 29	\$ 1,004	\$ 975
Incentive	\$ 1,922	\$ -	\$ (1,922)
IT Hardware Maintenance	\$ 29	\$ -	\$ (29)
IT Hardware Purchases	\$ 1,800	\$ 7	\$ (1,793)
Lease Costs	\$ 193	\$ 354,052	\$ 353,859
License Fees & Permits	\$ 3,907	\$ 58,876	\$ 54,969
Mainframe Services	\$ 100	\$ -	\$ (100)
Materials	\$ 460,710	\$ 532,543	\$ 71,833
Materials - Chemical	\$ -	\$ 21,332	\$ 21,332
Misc O&M Credits	\$ (996)	\$ -	\$ 996
Network Services	\$ 10,935	\$ 11	\$ (10,924)
Other	\$ 776	\$ -	\$ (776)
Other Compensation	\$ 18,589	\$ -	\$ (18,589)
Overtime	\$ 363,851	\$ 382,725	\$ 18,874
Personal Communication Devices	\$ (27)	\$ 103	\$ 130
Postage	\$ 54	\$ -	\$ (54)
Premium Time	\$ 896	\$ 412	\$ (484)
Productive Labor	\$ 3,666,388	\$ 3,802,631	\$ 136,243
Professional Association Dues	\$ 286	\$ -	\$ (286)
Project Office	\$ 1	\$ -	\$ (1)
Reg Labor Load-Incentive	\$ 149,237	\$ 122,457	\$ (26,780)
Reg Labor Loading-NonProductiv	\$ 706,472	\$ 758,298	\$ 51,826
Software Licenses	\$ 460	\$ -	\$ (460)
Software Maintenance	\$ 76	\$ -	\$ (76)
Software Purchases	\$ 50	\$ -	\$ (50)
Transportation Fleet Cost	\$ 10,580	\$ 1,021	\$ (9,559)
Water Use Costs	\$ 330,125	\$ 294,051	\$ (36,074)
FERC Account Reclasses	\$ -	\$ -	\$ -
Total	\$ 6,261,115	\$ 7,441,543	\$ 1,180,428

FERC Account 502 - Steam Expenses
Calendar Year 2004

General Ledger Account Description	January	February	March	April	May	June	July	August	September	October	November	December	December YTD
App Dev & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting/Prof Svcs-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ 325
Contract Labor	\$ 3,213	\$ 11,611	\$ 864	\$ 3,701	\$ 1,084	\$ 4,331	\$ 1,989	\$ 9,735	\$ 698	\$ 1,486	\$ 52,514	\$ (6,281)	\$ 84,943
Contract LT Outside Vendor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 618	\$ 121,821	\$ 122,439
Distributed Systems Services	\$ 12	\$ 16	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37
Electric Use Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,649	\$ 11,649
Employee Expenses	\$ 313	\$ 119	\$ 355	\$ 1,988	\$ 301	\$ 30,428	\$ 8,774	\$ 6,849	\$ 1,058	\$ 491	\$ 1,921	\$ 519	\$ 53,112
Environmental Permits & Fees	\$ -	\$ 70	\$ -	\$ 16,659	\$ -	\$ 215	\$ -	\$ 7,382	\$ 10,000	\$ -	\$ 805,189	\$ -	\$ 839,515
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 1	\$ -	\$ 223	\$ 1	\$ -	\$ 776	\$ 1,004
Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Hardware Purchases	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,089	\$ 66,598	\$ 122,025	\$ 63,453	\$ 88,865	\$ 354,052
License Fees & Permits	\$ -	\$ 574	\$ 69,190	\$ (16,659)	\$ 79	\$ 1,308	\$ 3,309	\$ 29	\$ 971	\$ -	\$ -	\$ 75	\$ 58,876
Mainframe Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 41,169	\$ 65,067	\$ 18,266	\$ 48,668	\$ 16,004	\$ 54,481	\$ 55,381	\$ 29,780	\$ 68,073	\$ 62,618	\$ 36,584	\$ 36,458	\$ 532,543
Materials - Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,254	\$ 12,078	\$ 21,332
Misc O&M Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network Services	\$ 1	\$ 2	\$ 1	\$ 5	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 26,109	\$ 14,956	\$ 23,870	\$ 32,387	\$ 16,359	\$ 41,250	\$ 45,702	\$ 31,661	\$ 38,464	\$ 17,141	\$ 45,063	\$ 49,761	\$ 382,725
Personal Communication Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Time	\$ 170	\$ -	\$ -	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124	\$ -	\$ -	\$ 412
Productive Labor	\$ 300,778	\$ 286,976	\$ 329,359	\$ 308,425	\$ 302,817	\$ 445,065	\$ 306,693	\$ 329,424	\$ 292,138	\$ 295,053	\$ 312,674	\$ 293,227	\$ 3,802,631
Professional Association Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 10,304	\$ 10,227	\$ 10,217	\$ 10,019	\$ 10,503	\$ 21,184	\$ 10,560	\$ 11,544	\$ (4,062)	\$ 8,204	\$ 9,163	\$ 14,595	\$ 122,457
Reg Labor Loading-NonProductiv	\$ 57,905	\$ 55,236	\$ 13,234	\$ 59,321	\$ 58,317	\$ 81,475	\$ 56,003	\$ 60,065	\$ 53,323	\$ 53,784	\$ 95,841	\$ 113,801	\$ 758,298
Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ 5	\$ 10	\$ (14)	\$ (102)	\$ -	\$ 1,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021
Water Use Costs	\$ 92,867	\$ (2,482)	\$ 27,901	\$ 11,265	\$ 46,755	\$ 16,851	\$ 26,532	\$ 2,796	\$ 20,176	\$ 12,273	\$ 4,436	\$ 34,682	\$ 294,051
FERC Account ReClasses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 532,846	\$ 442,389	\$ 493,252	\$ 475,794	\$ 452,220	\$ 698,030	\$ 514,944	\$ 502,354	\$ 547,660	\$ 573,200	\$ 1,436,711	\$ 772,158	\$ 7,441,543

FERC Account 505 - Electric Expenses

General Ledger Account Description	Calendar Year		
	2003	2004	2003-2004
App Dev & Maint	\$ 2,852	\$ -	\$ (2,852)
Consulting/Prof Svcs-Other	\$ 14,867	\$ -	\$ (14,867)
Contract Labor	\$ 235,903	\$ 2,459	\$ (233,444)
Distributed Systems Services	\$ 49,362	\$ -	\$ (49,362)
Employee Expenses	\$ 137,447	\$ 30,645	\$ (106,802)
Environmental Permits & Fees	\$ 7,812	\$ -	\$ (7,812)
Equipment Rental	\$ 686	\$ 2,090	\$ 1,404
Incentive	\$ 1,929	\$ -	\$ (1,929)
IT Hardware Maintenance	\$ 101	\$ -	\$ (101)
IT Hardware Purchases	\$ 8,116	\$ -	\$ (8,116)
Lease Costs	\$ 302	\$ 309,533	\$ 309,231
License Fees & Permits	\$ 18,987	\$ -	\$ (18,987)
Mainframe Services	\$ 636	\$ -	\$ (636)
Materials	\$ 2,114,657	\$ 1,364,842	\$ (749,815)
Materials - Chemical	\$ -	\$ 214,966	\$ 214,966
Misc O&M Credits	\$ (4,944)	\$ -	\$ 4,944
Network Services	\$ 46,353	\$ -	\$ (46,353)
Other	\$ 1,546	\$ -	\$ (1,546)
Other Compensation	\$ 11,264	\$ -	\$ (11,264)
Overtime	\$ 313,719	\$ 366,367	\$ 52,648
Personal Communication Devices	\$ (31)	\$ -	\$ 31
Postage	\$ 105	\$ -	\$ (105)
Premium Time	\$ 351	\$ 363	\$ 12
Productive Labor	\$ 3,146,721	\$ 3,544,426	\$ 397,705
Professional Association Dues	\$ 1,450	\$ -	\$ (1,450)
Project Office	\$ 6	\$ -	\$ (6)
Reg Labor Load-Incentive	\$ 132,332	\$ 105,740	\$ (26,592)
Reg Labor Loading-NonProductiv	\$ 610,300	\$ 709,164	\$ 98,864
Software Licenses	\$ 2,047	\$ -	\$ (2,047)
Software Maintenance	\$ 276	\$ -	\$ (276)
Software Purchases	\$ 348	\$ -	\$ (348)
Transportation Fleet Cost	\$ 47,707	\$ -	\$ (47,707)
Water Use Costs	\$ 991,898	\$ 2,937,418	\$ 1,945,520
FERC Account Reclasses	\$ -	\$ -	\$ -
Total	\$ 7,895,105	\$ 9,588,013	\$ 1,692,908

FERC Account 505 - Electric Expenses
Calendar Year 2005

General Ledger Account Description	January	February	March	April	May	June	July	August	September	October	November	December	December YTD
Consulting/Prof Svcs-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6)	\$ -	\$ -	\$ (6)
Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract LT Outside Vendor	\$ 3,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,606	\$ 6,226
Distributed Systems Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Expenses	\$ 1,016	\$ 2,358	\$ 2,123	\$ 2,539	\$ 1,667	\$ 10,651	\$ 9,778	\$ 10,979	\$ 4,134	\$ 1,522	\$ 2,179	\$ 1,577	\$ 50,520
Environmental Permits & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental	\$ -	\$ -	\$ -	\$ 211	\$ 1,381	\$ 580	\$ 175	\$ 692	\$ -	\$ 1,401	\$ -	\$ 702	\$ 5,143
Lease Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License Fees & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mainframe Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 5,338	\$ 8,683	\$ 8,657	\$ 20,124	\$ 12,779	\$ 21,497	\$ 6,161	\$ 15,952	\$ 20,561	\$ 8,323	\$ 12,564	\$ 17,766	\$ 158,405
Materials - Chemical	\$ 106,784	\$ 92,556	\$ 85,615	\$ 88,585	\$ 89,713	\$ 129,272	\$ 134,774	\$ 166,699	\$ 136,933	\$ 140,980	\$ 105,749	\$ 128,174	\$ 1,405,831
Misc O&M Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 298	\$ (309)	\$ -	\$ -	\$ 790	\$ -	\$ -	\$ -	\$ -	\$ 779
Overtime	\$ 25,261	\$ 9,865	\$ 27,103	\$ 11,652	\$ 29,624	\$ 32,059	\$ 43,953	\$ 33,738	\$ 34,243	\$ 19,702	\$ 51,299	\$ 57,793	\$ 376,290
Personal Communication Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1
Premium Time	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ 258	\$ 114	\$ -	\$ -	\$ -	\$ 437
Productive Labor	\$ 305,580	\$ 293,231	\$ 296,159	\$ 284,850	\$ 326,324	\$ 311,514	\$ 309,969	\$ 339,350	\$ 305,055	\$ 303,438	\$ 289,520	\$ 282,187	\$ 3,647,179
Professional Association Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 5,670	\$ 5,542	\$ (555)	\$ 5,726	\$ 5,570	\$ 5,682	\$ 6,145	\$ 6,010	\$ 5,431	\$ 5,591	\$ 5,591	\$ 16,928	\$ 73,331
Reg Labor Loading-NonProductiv	\$ 36,472	\$ 32,293	\$ 66,402	\$ 48,281	\$ 69,051	\$ 55,200	\$ 73,219	\$ 54,283	\$ 68,575	\$ 50,047	\$ 80,047	\$ 99,992	\$ 733,860
Transportation Fleet Cost	\$ -	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26
Water Use Costs	\$ 210,059	\$ 170,139	\$ 127,622	\$ 208,698	\$ 196,215	\$ 251,806	\$ 521,423	\$ 280,584	\$ 306,635	\$ 181,234	\$ 252,123	\$ 274,926	\$ 2,981,464
FERC Account Reclasses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 699,800	\$ 614,667	\$ 613,152	\$ 671,028	\$ 732,015	\$ 818,261	\$ 1,105,597	\$ 999,335	\$ 881,682	\$ 712,232	\$ 799,072	\$ 882,651	\$ 9,439,486

FERC Account 506 - Miscellaneous Steam Power Expenses

General Ledger Account Description	Calendar Year		2002-2003
	2002	2003	
App Dev & Maint	\$ 8,970	\$ 73,729	\$ 64,759
Consulting/Prof Svcs-Other	\$ 35,478	\$ 20,510	\$ (14,968)
Contract Labor	\$ 218,859	\$ 479,337	\$ 260,478
Contract Labor-OT	\$ 4,630	\$ -	\$ (4,630)
Contract LT Outside Vendor	\$ 2,418	\$ -	\$ (2,418)
Distributed Systems Services	\$ 60,889	\$ 96,686	\$ 35,797
Employee Expenses	\$ 178,622	\$ 240,968	\$ 62,346
Environmental Permits & Fees	\$ 87,284	\$ 2,545	\$ (84,739)
Equipment Rental	\$ 11,839	\$ 2,136	\$ (9,703)
Incentive	\$ 40,102	\$ 1,007	\$ (39,095)
IT Hardware Maintenance	\$ 270	\$ 67	\$ (203)
IT Hardware Purchases	\$ 25,623	\$ 12,543	\$ (13,080)
Lease Costs	\$ 1,089	\$ 578	\$ (511)
License Fees & Permits	\$ 61,328	\$ 58,842	\$ (2,486)
Mainframe Services	\$ 21,703	\$ 502	\$ (21,201)
Materials	\$2,171,552	\$1,673,273	\$ (498,279)
Misc O&M Credits	\$ (7,917)	\$ (4,624)	\$ 3,293
Network Services	\$ 12,380	\$ 78,740	\$ 66,360
Other	\$ 7,500	\$ (22,373)	\$ (29,873)
Other Compensation	\$ 80,412	\$ 14,655	\$ (65,757)
Overtime	\$ 282,737	\$ 206,402	\$ (76,335)
Personal Communication Devices	\$ 64,688	\$ 2,503	\$ (62,185)
Postage	\$ 769	\$ 202	\$ (567)
Premium Time	\$ 220	\$ 358	\$ 138
Productive Labor	\$2,713,754	\$2,318,227	\$ (395,527)
Professional Association Dues	\$ 603	\$ 1,181	\$ 578
Project Office	\$ -	\$ 3	\$ 3
Reg Labor Load-Incentive	\$ 46,982	\$ 95,679	\$ 48,697
Reg Labor Loading-NonProductiv	\$ 538,432	\$ 454,429	\$ (84,003)
Software Licenses	\$ 10	\$ 1,148	\$ 1,138
Software Maintenance	\$ -	\$ 390	\$ 390
Software Purchases	\$ 2,502	\$ 785	\$ (1,717)
Space	\$ -	\$ 5,537	\$ 5,537
Transportation Fleet Cost	\$ 53,047	\$ 145,490	\$ 92,443
Utility Association Dues	\$ -	\$ -	\$ -
Water Use Costs	\$ -	\$ 455,337	\$ 455,337
*FERC Account Reclasses	\$ -	\$2,625,265	\$2,625,265
Total	\$6,726,775	\$9,042,057	\$2,315,282

FERC Account Reclasses:	2002	2003
Reclass from FERC 920 to 506	\$ -	\$2,036,973
Reclass from FERC 921 to 506	\$ -	\$ 303,037
Reclass from FERC 923 to 506	\$ -	\$ 285,255

FERC Account 506 - Miscellaneous Steam Power Expenses
Calendar Year 2004

General Ledger Account Description	January	February	March	April	May	June	July	August	September	October	November	December	December YTD
App Dev & Maint	\$ 33,573	\$ 32,913	\$ 33,120	\$ 31,255	\$ 39,090	\$ 41,281	\$ 31,034	\$ 43,434	\$ 51,746	\$ 29,407	\$ 31,580	\$ 29,070	\$ 433,503
Consulting/Prof Svcs-Other	\$ 2,589	\$ 2,948	\$ 4,469	\$ 2,811	\$ 6,386	\$ 113,885	\$ 28,949	\$ 16,294	\$ 12,215	\$ 17,937	\$ 18,177	\$ 11,371	\$ 238,031
Contract Labor	\$ 68,722	\$ 60,765	\$ 112,835	\$ 72,272	\$ 65,173	\$ 111,266	\$ 137,922	\$ 55,392	\$ 66,265	\$ 137,823	\$ 58,566	\$ 82,890	\$ 1,019,891
Contract LT Outside Vendor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 28,848	\$ 40,307	\$ 69,162
Distributed Systems Services	\$ 21,681	\$ 21,569	\$ 21,522	\$ 18,121	\$ 18,181	\$ 18,051	\$ 18,571	\$ 18,067	\$ 21,013	\$ 20,172	\$ 20,618	\$ 20,191	\$ 237,769
Electric Use Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,568	\$ -	\$ (806)	\$ 43,762
Employee Expenses	\$ 15,214	\$ 38,337	\$ 16,542	\$ 24,982	\$ 19,213	\$ 88,964	\$ 26,586	\$ 32,240	\$ 34,954	\$ 33,666	\$ 31,784	\$ 41,704	\$ 404,175
Environmental Permits & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ 1,364	\$ 2,523	\$ 38	\$ 128	\$ 167	\$ 46	\$ 39	\$ 572	\$ 4,876
Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114	\$ -	\$ 3,400	\$ -	\$ -	\$ -	\$ 17	\$ 4,531
IT Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 18
IT Hardware Purchases	\$ 253	\$ 824	\$ 3	\$ -	\$ 401	\$ 1	\$ 162	\$ 3,863	\$ 641	\$ 148	\$ 26	\$ 426	\$ 6,746
Lease Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,557	\$ 40,610	\$ 134,085	\$ 41,067	\$ 57,480	\$ 290,799
License Fees & Permits	\$ -	\$ 251	\$ 50	\$ 105	\$ -	\$ 204	\$ -	\$ 272	\$ -	\$ 53	\$ -	\$ 100	\$ 1,035
Mainframe Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 37,461	\$ 152,132	\$ 127,857	\$ 89,680	\$ 98,467	\$ 77,397	\$ 48,633	\$ 91,819	\$ 56,731	\$ 319,221	\$ 156,746	\$ (30,946)	\$ 1,223,200
Materials - Chemical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,992	\$ 35,251	\$ 42,242
Misc O&M Credits	\$ -	\$ (3,350)	\$ -	\$ -	\$ -	\$ (70)	\$ -	\$ (5,237)	\$ -	\$ -	\$ -	\$ -	\$ (8,657)
Network Data	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ 80	\$ 80	\$ 80	\$ 83	\$ 80	\$ 506
Network Radio/Pgr/MW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439	\$ 436	\$ 436	\$ 436	\$ 436	\$ 436	\$ 2,620
Network Services	\$ 13,271	\$ 13,669	\$ 19,272	\$ 6,496	\$ 10,872	\$ 18,187	\$ 2	\$ 2	\$ 2	\$ 2	\$ 15	\$ 9	\$ 81,802
Network Voice	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,272	\$ 19,294	\$ 24,805	\$ 15,577	\$ 19,310	\$ 18,194	\$ 110,450
Other	\$ -	\$ (2)	\$ 2	\$ 67	\$ -	\$ 803	\$ -	\$ (7,371)	\$ (50)	\$ (30)	\$ 203	\$ 9	\$ (6,370)
Outside Svcs-Cust Care	\$ -	\$ 2,981	\$ -	\$ 1,400	\$ -	\$ 942	\$ 6,830	\$ -	\$ -	\$ 57	\$ 56	\$ 17,463	\$ 29,728
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3
Personal Communication Devices	\$ 11,881	\$ 18,909	\$ 12,952	\$ 6,867	\$ 5,311	\$ 6,484	\$ 10,662	\$ 4,693	\$ 6,849	\$ 27,410	\$ 16,501	\$ 9,349	\$ 137,867
Postage	\$ 995	\$ 78	\$ 4	\$ 2	\$ 2	\$ 891	\$ 93	\$ 11	\$ 3,603	\$ 3,026	\$ 2,183	\$ 4,243	\$ 15,130
Premium Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234
Productive Labor	\$ 130,912	\$ 204,542	\$ 139,285	\$ 192,344	\$ 110,169	\$ 781,322	\$ 238,763	\$ 251,281	\$ 257,315	\$ 288,878	\$ 211,888	\$ 117,848	\$ 2,924,545
Professional Association Dues	\$ -	\$ -	\$ -	\$ -	\$ 613	\$ 244	\$ 201	\$ 2	\$ 193	\$ 150	\$ 390	\$ 79	\$ 1,874
Protect Office	\$ 9	\$ 14	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37
Reg Labor Load-Incentive	\$ 4,720	\$ 7,246	\$ 3,467	\$ 6,271	\$ 6,139	\$ 55,037	\$ 14,207	\$ 15,211	\$ (8,344)	\$ 17,312	\$ 11,902	\$ 17,540	\$ 150,704
Reg Labor Loading-NonProductiv	\$ 25,311	\$ 39,372	\$ 5,046	\$ 37,038	\$ 19,160	\$ 132,846	\$ 43,240	\$ 34,293	\$ 46,730	\$ 51,065	\$ 52,015	\$ 55,162	\$ 541,279
Routine Janitorial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,317	\$ 15,506
Software Licenses	\$ -	\$ 1	\$ 1	\$ 294	\$ -	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 623
Software Maintenance	\$ 300	\$ 3	\$ 3,279	\$ 247	\$ 59	\$ 1,331	\$ 556	\$ (206)	\$ -	\$ 72,449	\$ (949)	\$ (51,936)	\$ 25,133
Software Purchases	\$ -	\$ 7	\$ 61	\$ 32	\$ 23	\$ 1,144	\$ 98	\$ 346	\$ 839	\$ -	\$ -	\$ -	\$ 2,552
Space	\$ 28	\$ 204	\$ 61	\$ (5)	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506
Transportation Fleet Cost	\$ 24,235	\$ 23,694	\$ 23,174	\$ 27,971	\$ 24,203	\$ 48,560	\$ 25,899	\$ 25,422	\$ 27,631	\$ 25,485	\$ 33,049	\$ 29,213	\$ 338,518
Water Use Costs	\$ 6,090	\$ 3,862	\$ 17,078	\$ 17,816	\$ 38,399	\$ 25,122	\$ 33,665	\$ 70,425	\$ 22,229	\$ 11,987	\$ 6,559	\$ 5,699	\$ 258,930
FERC Account Reclases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 387,262	\$ 620,969	\$ 540,094	\$ 542,072	\$ 463,225	\$ 1,528,299	\$ 677,915	\$ 691,149	\$ 666,660	\$ 1,264,183	\$ 748,084	\$ 513,345	\$ 8,643,259

FERC Account 506 - Miscellaneous Steam Power Expenses
Calendar Year 2005

General Ledger Account Description	January	February	March	April	May	June	July	August	September	October	November	December	December YTD
App Dev & Maint	\$ 29,515	\$ 26,465	\$ 29,987	\$ 26,861	\$ 28,563	\$ 33,779	\$ 25,014	\$ 25,123	\$ 29,016	\$ 26,521	\$ 27,332	\$ 25,313	\$ 333,489
Consulting/Prof Svcs-Other	\$ 11,548	\$ 25,637	\$ 17,540	\$ 35,630	\$ 8,837	\$ 13,533	\$ 35,477	\$ 90,523	\$ 71,688	\$ 32,654	\$ 42,453	\$ 14,869	\$ 400,386
Contract Labor	\$ 41,945	\$ 49,208	\$ 78,321	\$ 8,426	\$ 51,330	\$ 45,889	\$ 23,729	\$ 101,357	\$ 100,750	\$ 29,038	\$ 46,283	\$ 83,396	\$ 659,674
Contract LT Outside Vendor	\$ 24,669	\$ 55,214	\$ 8,320	\$ 29,903	\$ 18,355	\$ 16,766	\$ 39,961	\$ 16,088	\$ 15,451	\$ 13,977	\$ 15,851	\$ 45,530	\$ 300,082
Distributed Systems Services	\$ 19,763	\$ 19,814	\$ 19,669	\$ 20,480	\$ 20,194	\$ 13,774	\$ 13,911	\$ 13,571	\$ 13,862	\$ 14,711	\$ 14,231	\$ 12,648	\$ 196,625
Electric Use Costs	\$ -	\$ 93,681	\$ 13,319	\$ 9,032	\$ 6,125	\$ 12,561	\$ 20,888	\$ 20,836	\$ 211,668	\$ 35,753	\$ 31,322	\$ (8,472)	\$ 446,711
Employee Expenses	\$ 11,128	\$ 34,015	\$ 26,170	\$ 30,633	\$ 31,113	\$ 48,146	\$ 29,389	\$ 35,117	\$ 34,211	\$ 50,056	\$ 37,437	\$ 44,753	\$ 414,157
Environmental Permits & Fees	\$ -	\$ -	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 812	\$ -	\$ 1,127
Equipment Rental	\$ 3,863	\$ 315	\$ 681	\$ 3,503	\$ 2,711	\$ 2,014	\$ 1,193	\$ 2,282	\$ 1,369	\$ 721	\$ 1,203	\$ 1,071	\$ 20,926
Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Hardware Maintenance	\$ -	\$ 3	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3
IT Hardware Purchases	\$ 44	\$ 582	\$ 11,891	\$ 1,945	\$ 8,018	\$ 1,049	\$ 489	\$ 482	\$ 31	\$ 256	\$ 4,010	\$ 795	\$ 29,589
Lease Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
License Fees & Permits	\$ -	\$ 51	\$ 235	\$ -	\$ -	\$ -	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337
Mainframe Services	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10
Materials	\$ 94,612	\$ 2,234	\$ 241,536	\$ (395,296)	\$ 24,092	\$ 26,237	\$ (21,074)	\$ 47,289	\$ 146,087	\$ 92,346	\$ 28,795	\$ 65,823	\$ 352,685
Materials - Chemical	\$ 68,305	\$ 32,689	\$ 31,232	\$ 41,427	\$ 26,674	\$ 36,925	\$ 33,785	\$ 57,688	\$ 76,593	\$ 35,088	\$ 53,806	\$ 46,996	\$ 543,209
Misc O&M Credits	\$ (13,891)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,891)
Moves/Adds/Changes	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 889	\$ 19	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 984
Network Data	\$ 70	\$ 71	\$ 71	\$ 72	\$ 392	\$ 392	\$ 398	\$ 395	\$ 397	\$ 398	\$ 398	\$ 400	\$ 3,472
Network Radio/Pgr/MW	\$ 339	\$ 358	\$ 358	\$ 358	\$ 358	\$ 358	\$ 380	\$ 377	\$ 378	\$ 378	\$ 396	\$ 396	\$ 4,420
Network Services	\$ (1)	\$ 2	\$ 1	\$ 2	\$ 2	\$ 1	\$ 1	\$ 6	\$ 3	\$ 1	\$ 1	\$ 2	\$ 20
Network Telecom	\$ -	\$ 124	\$ 165	\$ -	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372
Network Voice	\$ 10,862	\$ 13,196	\$ 15,639	\$ 16,326	\$ 20,832	\$ 17,081	\$ 15,567	\$ 12,742	\$ 13,753	\$ 17,643	\$ 15,311	\$ 15,721	\$ 184,662
Other	\$ (1)	\$ 1	\$ 1	\$ 7	\$ 1	\$ -	\$ (7)	\$ (628)	\$ 506	\$ (198)	\$ 358	\$ (385)	\$ (342)
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 815	\$ 1,205	\$ 6,517	\$ 1,557	\$ 15,056
Outside Svcs-Cust Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ 8,880	\$ 10,616	\$ 19,863	\$ 23,539	\$ 11,449	\$ 9,294	\$ 6,760	\$ 15,063	\$ 26,221	\$ 26,477	\$ 18,387	\$ 10,495	\$ 187,045
Personal Communication Devices	\$ 2,977	\$ 2,413	\$ 1,985	\$ 3,513	\$ 2,428	\$ 2,836	\$ 4,804	\$ 2,598	\$ 3,673	\$ 4,514	\$ 3,557	\$ 6,860	\$ 42,159
Postage	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 69	\$ 22	\$ 105
Premium Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Print/Copy-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302	\$ -	\$ 302
Productive Labor	\$ 281,727	\$ 234,452	\$ 352,932	\$ 313,033	\$ 282,241	\$ 386,991	\$ 184,037	\$ 318,182	\$ 298,365	\$ 371,574	\$ 293,603	\$ 174,216	\$ 3,491,347
Professional Association Dues	\$ 86	\$ 86	\$ 86	\$ 1,743	\$ 171	\$ 550	\$ 86	\$ 197	\$ 683	\$ 86	\$ 86	\$ 340	\$ 4,199
Project Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 7,900	\$ 7,426	\$ (1,205)	\$ 11,980	\$ 8,110	\$ 11,208	\$ 7,773	\$ 9,426	\$ 9,150	\$ 9,000	\$ 9,237	\$ 31,703	\$ 121,704
Reg Labor Loading-NonProductiv	\$ 31,606	\$ 32,356	\$ 68,863	\$ 53,885	\$ 58,094	\$ 64,310	\$ 43,865	\$ 45,627	\$ 66,131	\$ 58,116	\$ 69,569	\$ 58,124	\$ 650,246
Routine Janitorial	\$ 3,918	\$ 5,384	\$ 3,647	\$ 13,669	\$ 20,238	\$ 8,425	\$ 3,878	\$ 6,888	\$ 3,439	\$ 4,413	\$ 4,518	\$ 4,670	\$ 83,287
Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ 49
Software Maintenance	\$ 6,013	\$ 14,712	\$ 37,029	\$ 25,258	\$ 14,520	\$ 8,178	\$ (4,154)	\$ 11,363	\$ 8,311	\$ (8,223)	\$ 11,997	\$ 8,917	\$ 133,921
Software Purchases	\$ (811)	\$ 96	\$ 6	\$ 1,158	\$ 3,957	\$ 1,166	\$ 196	\$ 54	\$ 26	\$ 542	\$ 177	\$ 14	\$ 6,581
Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ 30,849	\$ 34,114	\$ 31,754	\$ 34,321	\$ 26,732	\$ 25,940	\$ 27,100	\$ 26,145	\$ 36,793	\$ 36,896	\$ 26,105	\$ 23,315	\$ 380,065
Water Use Costs	\$ 8,464	\$ 18,148	\$ 613	\$ 1,936	\$ 15,134	\$ 35,920	\$ 2,986	\$ 141,684	\$ (18,625)	\$ 36,086	\$ 22,481	\$ 14,468	\$ 279,295
Workforce Admin Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,517	\$ -	\$ -	\$ 1,517
Xpress Ideas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,706	\$ 3,780	\$ 5,386	\$ 22,871
FERC Account Recharges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 684,341	\$ 713,463	\$ 1,013,223	\$ 318,344	\$ 692,756	\$ 824,212	\$ 496,286	\$ 1,000,526	\$ 1,150,745	\$ 905,264	\$ 790,384	\$ 688,943	\$ 9,278,456

FERC Account 513 - Maintenance of Electric Plant

General Ledger Account Description	Calendar Year		
	2004	Test Year	2004-Test Year
App Dev & Maint	\$ -	\$ -	\$ -
Consulting/Prof Svcs-Other	\$ 337,306	\$ 269,042	\$ (68,264)
Contract Labor	\$ 2,009,928	\$ 3,067,662	\$ 1,057,734
Contract LT Outside Vendor	\$ 164,028	\$ 355,714	\$ 191,686
Distributed Systems Services	\$ 151	\$ -	\$ (151)
Employee Expenses	\$ 155,195	\$ 118,345	\$ (36,850)
Environmental Permits & Fees	\$ -	\$ -	\$ -
Equipment Rental	\$ 21,103	\$ 51,937	\$ 30,834
IT Hardware Purchases	\$ 15	\$ -	\$ (15)
Lease Costs	\$ 146,168	\$ 113,116	\$ (33,052)
License Fees & Permits	\$ 9	\$ 69	\$ 60
Materials	\$ 1,891,804	\$ 2,566,626	\$ 674,822
Materials - Chemical	\$ 26,173	\$ 224,521	\$ 198,348
Network Services	\$ 34	\$ -	\$ (34)
Other	\$ 1	\$ 36,812	\$ 36,811
Other Compensation	\$ 1,374	\$ 7,488	\$ 6,114
Overtime	\$ 618,239	\$ 882,864	\$ 264,625
Personal Communication Devices	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -
Premium Time	\$ -	\$ 110	\$ 110
Productive Labor	\$ 1,461,195	\$ 1,764,414	\$ 303,219
Professional Association Dues	\$ -	\$ -	\$ -
Project Office	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 48,761	\$ 42,226	\$ (6,535)
Reg Labor Loading-NonProductiv	\$ 293,656	\$ 356,694	\$ 63,038
Software Licenses	\$ -	\$ -	\$ -
Software Maintenance	\$ -	\$ -	\$ -
Software Purchases	\$ -	\$ -	\$ -
Space	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ 5,529	\$ 9,178	\$ 3,649
FERC Account Reclasses	\$ -	\$ -	\$ -
Total	\$ 7,180,669	\$ 9,866,818	\$ 2,686,149

FERC Account 513 - Maintenance of Electric Plant
Test Year

General Ledger/Account Description	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Test Year
App Dev & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting/Prof Svcs-Other	\$ 28,293	\$ 94,886	\$ 114,505	\$ 2,288	\$ (51,342)	\$ (26,605)	\$ -	\$ 89,381	\$ -	\$ -	\$ -	\$ 19,636	\$ 289,042
Contract Labor	\$ 332,090	\$ 501,772	\$ 364,010	\$ (154,794)	\$ 357,516	\$ 523,301	\$ 400,835	\$ 22,803	\$ 212,822	\$ 78,526	\$ 199,898	\$ 228,883	\$ 3,067,662
Contract LT Outside Vendor	\$ -	\$ 50,395	\$ 113,635	\$ 113,367	\$ 25,824	\$ 13,837	\$ 16,032	\$ -	\$ 6,216	\$ 3,206	\$ 527	\$ 12,655	\$ 355,714
Distributed Systems Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Expenses	\$ 8,189	\$ 7,138	\$ 13,267	\$ 24,571	\$ 25,014	\$ 17,665	\$ 5,832	\$ 2,459	\$ 5,854	\$ 1,692	\$ 5,053	\$ 1,611	\$ 118,345
Environmental Permits & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental	\$ 355	\$ 1,003	\$ 6,780	\$ 4	\$ 11	\$ 7,394	\$ -	\$ 13,664	\$ 20,418	\$ 1,326	\$ 982	\$ -	\$ 51,937
IT Hardware Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease Costs	\$ 49,676	\$ 26,424	\$ 37,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,116
License Fees & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ 69
Materials	\$ 280,911	\$ 193,055	\$ 260,105	\$ 102,822	\$ 394,325	\$ 197,591	\$ 191,283	\$ 150,929	\$ 185,119	\$ 105,464	\$ 153,069	\$ 351,953	\$ 2,566,626
Materials - Chemical	\$ -	\$ 11,039	\$ 15,135	\$ 13,739	\$ 13,220	\$ 10,430	\$ 25,470	\$ 22,857	\$ 32,666	\$ 27,418	\$ 33,970	\$ 18,577	\$ 224,521
Network Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 1,379	\$ -	\$ -	\$ 3,063	\$ 3,636	\$ 2,759	\$ 1,897	\$ 4,186	\$ 19,892	\$ 36,812
Other Compensation	\$ 38	\$ -	\$ -	\$ -	\$ 137	\$ (137)	\$ 250	\$ -	\$ -	\$ -	\$ 7,200	\$ -	\$ 7,488
Overtime	\$ 157,266	\$ 103,779	\$ 60,275	\$ 63,822	\$ 139,935	\$ 90,159	\$ 139,111	\$ 19,169	\$ 4,944	\$ 9,729	\$ 17,127	\$ 77,548	\$ 882,864
Personal Communication Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Productive Labor	\$ 245,683	\$ 167,551	\$ 117,541	\$ 135,163	\$ 214,270	\$ 198,128	\$ 173,890	\$ 89,280	\$ 83,772	\$ 91,797	\$ 91,306	\$ 156,033	\$ 1,764,414
Professional Association Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 8,491	\$ 5,997	\$ 6,558	\$ 2,823	\$ 4,722	\$ (140)	\$ 3,707	\$ 1,614	\$ 1,611	\$ 1,829	\$ 1,622	\$ 3,392	\$ 42,226
Reg Labor Loading-NonProductiv	\$ 44,240	\$ 48,467	\$ 44,190	\$ 16,153	\$ 25,114	\$ 43,758	\$ 29,532	\$ 18,861	\$ 14,774	\$ 21,673	\$ 14,608	\$ 35,324	\$ 356,694
Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ -	\$ -	\$ 4,155	\$ 98	\$ -	\$ 243	\$ 388	\$ 417	\$ 625	\$ 213	\$ 284	\$ 2,755	\$ 9,178
FERC Account Reclases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$1,153,232	\$1,211,506	\$1,157,181	\$1,321,435	\$1,148,746	\$1,075,624	\$989,464	\$435,070	\$571,589	\$344,770	\$529,942	\$928,259	\$9,866,818

FERC Account 548 - Generation Expenses

General Ledger Account Description	Calendar Year		
	2004	Test Year	2004-Test Year
Consulting/Prof Svcs-Other	\$ 4	\$ 329	\$ 325
Contract Labor	\$ 495,503	\$ 685,059	\$ 189,556
Contract LT Outside Vendor	\$ -	\$ 114,890	\$ 114,890
Distributed Systems Services	\$ -	\$ -	\$ -
Electric Use Costs	\$ -	\$ 9,200	\$ 9,200
Employee Expenses	\$ 1,711	\$ 2,188	\$ 477
Environmental Permits & Fees	\$ -	\$ -	\$ -
Equipment Rental	\$ 9	\$ 3	\$ (6)
IT Hardware Purchases	\$ -	\$ -	\$ -
Lease Costs	\$ 17,283	\$ 13,317	\$ (3,966)
License Fees & Permits	\$ -	\$ -	\$ -
Materials	\$ 527	\$ 44,117	\$ 43,590
Network Services	\$ -	\$ -	\$ -
Other	\$ -	\$ 223	\$ 223
Overtime	\$ 13,335	\$ 14,274	\$ 939
Personal Communication Devices	\$ -	\$ -	\$ -
Premium Time	\$ -	\$ -	\$ -
Productive Labor	\$ 206,746	\$ 203,633	\$ (3,113)
Professional Association Dues	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 6,878	\$ 5,050	\$ (1,828)
Reg Labor Loading-NonProductiv	\$ 41,549	\$ 42,319	\$ 770
Software Purchases	\$ -	\$ -	\$ -
Space	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ -	\$ -	\$ -
FERC Account Reclasses	\$ -	\$ -	\$ -
Total	\$ 783,545	\$ 1,134,602	\$ 351,057

FERC Account 548 - Generation Expenses
Test Year

General Ledger Account Description	Month												Test Year
	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	
Consulting/Prof Svcs-Other	\$ -	\$ -	\$ -	\$ 4	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329
Contract Labor	\$42,460	\$40,164	\$250,673	\$41,362	\$37,499	\$241,895	\$37,691	\$29,819	\$158,194	\$42,915	\$43,093	\$35,682	\$ 685,059
Contract LT Outside Vendor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$146,535	\$19,571	\$ -	\$(51,216)	\$ 114,890
Distributed Systems Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric Use Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,200	\$ 9,200
Employee Expenses	\$ 13	\$ 21	\$ 227	\$ 608	\$ 10	\$ 2	\$ 21	\$ 134	\$ 759	\$ 295	\$ 49	\$ 49	\$ 2,188
Environmental Permits & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Rental	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3
IT Hardware Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease Costs	\$ 5,607	\$ 3,211	\$ 4,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,317
License Fees & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 2	\$ 151	\$ -	\$ -	\$ 1,020	\$ 13	\$ 41	\$ -	\$ -	\$ -	\$ 1,174	\$ 41,714	\$ 44,117
Network Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223
Overtime	\$ 473	\$ 1,981	\$ 2,389	\$ 901	\$ 238	\$ 1,172	\$ 684	\$ 1,256	\$ 434	\$ 2,134	\$ 1,242	\$ 1,370	\$ 14,274
Personal Communication Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Productive Labor	\$18,040	\$14,981	\$19,661	\$19,757	\$17,128	\$17,873	\$15,836	\$16,777	\$17,237	\$16,427	\$16,802	\$13,114	\$ 203,633
Professional Association Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 637	\$ 469	\$ 1,342	\$ 457	\$ 365	\$ (37)	\$ 346	\$ 281	\$ 325	\$ 337	\$ 296	\$ 232	\$ 5,050
Reg Labor Loading-NonProductiv	\$ 3,257	\$ 4,532	\$ 7,400	\$ 2,363	\$ 1,982	\$ 3,985	\$ 2,685	\$ 3,551	\$ 3,044	\$ 3,875	\$ 2,688	\$ 2,957	\$ 42,319
Software Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Space	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FERC Account Reclases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$70,489	\$65,510	\$286,198	\$65,774	\$58,243	\$284,903	\$57,527	\$51,818	\$10,140	\$85,554	\$65,344	\$53,102	\$1,134,602

FERC Account 549 - Miscellaneous Other Power Generation Expenses

General Ledger Account Description	Calendar Year		
	2004	Test Year	2004-Test Year
App Dev & Maint	\$ -	\$ -	\$ -
Consulting/Prof Svcs-Other	\$ 2,077	\$ 1	\$ (2,076)
Contract Labor	\$ 4,482	\$ 1,538	\$ (2,944)
Contract LT Outside Vendor	\$ 116	\$ 4,744	\$ 4,628
Distributed Systems Services	\$ -	\$ -	\$ -
Electric Use Costs	\$ 12,216	\$ 58,286	\$ 46,070
Employee Expenses	\$ 2,832	\$ 1,818	\$ (1,014)
Environmental Permits & Fees	\$ 7,000	\$ 60,000	\$ 53,000
Equipment Rental	\$ 5	\$ -	\$ (5)
IT Hardware Purchases	\$ -	\$ -	\$ -
Lease Costs	\$ 868	\$ 668	\$ (200)
License Fees & Permits	\$ 1,720	\$ 1,500	\$ (220)
Mainframe Services	\$ -	\$ -	\$ -
Materials	\$ 5,090	\$ 981,985	\$ 976,895
Network Services	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -
Overtime	\$ -	\$ 310	\$ 310
Personal Communication Devices	\$ 1	\$ -	\$ (1)
Productive Labor	\$ 8,320	\$ 13,300	\$ 4,980
Professional Association Dues	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 299	\$ 336	\$ 37
Reg Labor Loading-NonProductiv	\$ 1,465	\$ 2,375	\$ 910
Software Licenses	\$ -	\$ -	\$ -
Software Purchases	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ 8	\$ 21	\$ 13
Workforce Admin Expense	\$ -	\$ -	\$ -
FERC Account Reclasses	\$ -	\$ -	\$ -
Total	\$ 46,499	\$ 1,126,882	\$ 1,080,383

FERC Account 549 - Miscellaneous Other Power Generation Expenses
Calendar Year 2004

General Ledger Account Description	Month												December YTD
	January	February	March	April	May	June	July	August	September	October	November	December	
App Dev & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting/Prof Svcs-Other	\$ -	\$ 2,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 2,077
Contract Labor	\$ 66	\$ 79	\$ 69	\$ 68	\$ 106	\$ -	\$ 2,373	\$ 115	\$ 69	\$ 1,118	\$ 420	\$ -	\$ 4,482
Contract LT Outside Vendor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ 63	\$ 116
Distributed Systems Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric Use Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,216	\$ -	\$ -	\$ 12,216
Employee Expenses	\$ 2,400	\$ -	\$ -	\$ -	\$ 115	\$ 34	\$ 12	\$ 212	\$ 1	\$ 51	\$ -	\$ 7	\$ 2,832
Environmental Permits & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ 5
IT Hardware Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28	\$ 172	\$ 278	\$ 162	\$ 228	\$ 868
License Fees & Permits	\$ -	\$ -	\$ -	\$ 1,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,720
Mainframe Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ 370	\$ 317	\$ 931	\$ 533	\$ 701	\$ 252	\$ 226	\$ 337	\$ (978,947)	\$ 979,468	\$ 193	\$ 709	\$ 5,090
Network Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Communication Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Productive Labor	\$ 54	\$ 1,755	\$ 1,414	\$ 973	\$ 822	\$ 897	\$ 475	\$ 190	\$ 137	\$ 859	\$ 340	\$ 404	\$ 8,320
Professional Association Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Labor Load-Incentive	\$ 2	\$ 61	\$ 43	\$ 30	\$ 29	\$ 50	\$ 33	\$ -	\$ (2)	\$ 24	\$ 10	\$ 19	\$ 299
Reg Labor Loading-NonProductiv	\$ 10	\$ 338	\$ 55	\$ 187	\$ 158	\$ 164	\$ 87	\$ 27	\$ 25	\$ 157	\$ 105	\$ 151	\$ 1,465
Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Fleet Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
FERC Account Reclasses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,902	\$ 4,626	\$ 2,512	\$ 3,511	\$ 1,931	\$ 1,401	\$ 3,212	\$ 910	\$ (978,543)	\$ 994,171	\$ 8,283	\$ 1,582	\$ 46,499