

WP-EKWG-6

**STAFF'S
DISTRIBUTION
CLASS
ALLOCATION
MODEL**

000150

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
I-A-1 SUMMARY OF TEXAS RETAIL
TEST YEAR ENDING 6/30/2006
DOCKET NO. 1310
DISTRIBUTION MODEL

Description	Reference Schedule	1		2		3	4	5	6	7	8	9	10	11	12
		Company Total TX Company Distribution	Staff Total TX Company Distribution	Residential	Secondary ≤10 kW										
Operating and Maintenance Expenses	II-E-2	41,531,450		17,004,766	1,228,592	2,333,119	11,064,928			4,721,400	288,632	114,987	988,464	3,468,571	41,531,450
Depreciation & Amortization Expenses	II-E-1	27,072,766		11,523,032	1,542,203	1,320,724	6,218,680			2,614,977	172,254		3,097,700	58,1198	27,072,766
Taxes Other Than Federal Income Tax	II-E-2	10,349,265		4,311,218	398,008	746,171	3,056,786			1,127,711	80,123		346,902	13,227	10,349,265
Federal Income Tax	II-E-3	4,303,251		1,966,656	202,295	256,830	1,149,225			532,460	15,500	808	132,147	47,271	4,303,251
Return on Rate Base	II-E-8	18,193,471		8,231,992	839,939	1,077,656	4,820,133			2,218,020	77,053	3,124	681,724	243,830	18,193,471
TOTAL COST OF SERVICE		101,852,203		43,337,664	4,211,018	5,734,500	26,328,752			11,214,568	633,552	166,099	5,246,936	4,475,096	101,352,203
Decommissioning Expense	II-E-4														
Misc. Other Revenues	II-E-5	(7,097,070)		(4,584,197)	(718,172)	(185,165)	(1,070,565)			(364,470)	(29,594)	(1,115)	(48,083)	(95,708)	(7,097,070)
TOTAL ADJUSTED REVENUE REQUIREMENT		94,755,133		38,753,467	3,492,846	5,549,335	25,258,187			10,850,097	603,957	167,869	5,198,853	2,379,388	94,255,133
Total Revenue Requirement without TCCS		73,453,088		36,459,588	2,970,677	4,466,171	19,693,383			8,416,531	477,462	92,508	5,198,853	1,697,981	73,453,088

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B SUMMARY OF RATE BASE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33110
DISTRIBUTION MODEL

Description	Reference Schedule	Ten Year Allocation to Texas Distribution	1	2	3	4	5	6	7	8	9	10	11	12
Original Cost of Plant	II-B-1	474,750,515	474,750,515	203,279,275	21,897,238	25,948,620	117,339,453	51,693,474	3,405,153	-	-	39,658,515	11,526,708	474,750,515
General Plant	II-B-2	33,633,159	33,633,159	14,550,750	1,138,481	2,071,472	9,016,017	4,050,934	266,843	-	-	1,632,213	903,448	33,633,159
Communication Equipment	II-B-3	21,986,496	21,986,496	9,512,042	744,242	1,354,152	5,893,905	2,648,156	174,439	-	-	1,068,963	592,597	21,986,496
Total Plant		530,370,170	530,370,170	227,342,067	23,779,961	29,374,245	132,249,375	58,392,564	3,846,435	-	-	42,362,691	13,022,833	530,370,170
Minus: Accumulated Depreciation	II-B-5	219,636,203	219,636,203	88,347,878	9,449,940	11,277,364	51,068,731	21,374,871	2,346,157	(49,900)	(49,900)	27,803,551	8,017,612	219,636,203
NET PLANT IN SERVICE		310,733,967	310,733,967	138,994,189	14,330,021	18,096,881	81,180,644	37,017,693	1,500,278	49,900	49,900	14,559,140	5,005,221	310,733,967
Other Rate Base Items:														
CWIP	II-B-4	(2,630,706)	(2,630,706)	(1,096,074)	(77,813)	(147,778)	(702,113)	(299,051)	(18,281)	(7,283)	-	(62,699)	(219,697)	(2,630,706)
Cash Working Capital	II-B-9	9,071,761	9,071,761	3,888,592	406,746	502,434	2,262,071	998,781	65,792	-	-	724,596	222,750	9,071,761
Prepayments	II-B-10	1,555,840	1,555,840	666,908	69,758	86,169	387,953	171,294	11,284	-	-	124,271	36,202	1,555,840
Materials & Supplies	II-B-6	(59,704,235)	(59,704,235)	(25,553,802)	(2,761,047)	(3,256,409)	(14,731,557)	(6,480,045)	(427,064)	(232)	(232)	(5,042,932)	(1,445,147)	(59,704,235)
Plant Held for Future Use	II-B-7	(19,689,002)	(19,689,002)	(8,420,239)	(923,865)	(1,066,472)	(4,836,311)	(2,125,214)	(139,992)	-	-	(1,703,990)	(471,970)	(19,689,002)
ADIT & FAS 109 Accs.	II-B-11	7,520,863	7,520,863	3,216,388	352,878	407,374	1,847,388	811,796	53,475	-	-	650,517	181,048	7,520,863
Rate Base - Other	II-B-12	(63,875,478)	(63,875,478)	(27,298,229)	(2,933,288)	(3,474,681)	(15,778,599)	(6,922,439)	(454,788)	(7,515)	(7,515)	(5,309,156)	(1,696,814)	(63,875,478)
Regulatory Assets														
Customer Deposits														
Reserve for Insurance														
Subtotal		246,838,489	246,838,489	111,695,561	11,396,734	14,622,200	65,402,075	30,095,254	1,043,490	42,385	42,385	9,249,984	3,308,407	246,838,489
TOTAL RATE BASE														
Rate of Return		7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%	7.370%
RETURN ON RATE BASE		18,193,471	18,193,471	8,231,992	839,939	1,077,656	4,820,133	2,218,020	77,053	3,124	3,124	681,724	243,830	18,193,471

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-1 RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	1 DIST Function	2 Staff Adjustments	3 Total TX Company	4 FF #	5 Functionalization Factor Name
Intangible Plant-Gross							
A301	Organization	II-B-1	17,807	-	17,807	55	LABOR
A302	Franchise & Consents		-	-	-	55	LABOR
A303	Miscellaneous Intangible Plant		9,868,560	-	9,868,560	55	LABOR
	Subtotal		9,886,367	-	9,886,367		
Transmission Plant-Gross							
A350	Land	II-B-1	543,182	-	543,182	4	DEMANDDP
A350	Land Rights		(532,199)	-	(532,199)	4	DEMANDDP
A352	Structures and Improvements		51,916	-	51,916	4	DEMANDDP
A353	Station Equipment		14,607,315	-	14,607,315	4	DEMANDDP
A354	Towers and Fixtures		-	-	-	4	DEMANDDP
A355	Poles and Fixtures		-	-	-	4	DEMANDDP
A356	O.H. Conductors & Devices		-	-	-	4	DEMANDDP
A357	Underground Conduit		-	-	-	4	DEMANDDP
A358	Underground Conductors		-	-	-	4	DEMANDDP
A359	Roads and Trails		-	-	-	4	DEMANDDP
	Subtotal		14,670,214	-	14,670,214		
Distribution Plant-Gross							
A360	Land and Land Rights	II-B-1	948,624	-	948,624	4	DEMANDDP
A361	Structures and Improvements		41,270	-	41,270	4	DEMANDDP
A362	Station Equipment		50,347,197	-	50,347,197	4	DEMANDDP
A363	Storage Battery Equipment		-	-	-	4	DEMANDDP
A364P	Poles, Towers & Fixtures-Total		120,041,404	-	120,041,404	4	DEMANDDP
	Primary		77,679,217	-	77,679,217	4	DEMANDDP
	Secondary		42,362,187	-	42,362,187	5	DEMANDDP
A365P	O.H. Conductors & Devices-Total		74,370,920	-	74,370,920	4	DEMANDDP
	Primary		64,148,275	-	64,148,275	4	DEMANDDP
	Secondary		10,222,645	-	10,222,645	5	DEMANDDP
A366P	Underground Conduits-Total		8,858,653	-	8,858,653	4	DEMANDDP
	Primary		5,941,749	-	5,941,749	4	DEMANDDP
	Secondary		2,916,905	-	2,916,905	5	DEMANDDP
A367P	U.G. Conductors & Devices-Total		25,653,292	-	25,653,292	4	DEMANDDP
	Primary		17,206,387	-	17,206,387	4	DEMANDDP
	Secondary		8,446,906	-	8,446,906	5	DEMANDDP
A368P	Line Transformers-Total		93,053,283	-	93,053,283	4	DEMANDDP
	Primary		15,563,848	-	15,563,848	4	DEMANDDP
	Secondary		77,489,434	-	77,489,434	5	DEMANDDP
A369	Services		43,921,987	-	43,921,987	10	SERVICES
A370	Meters		-	-	-	11	METERS
A371	Install. on Customer Prem.		16,885,847	-	16,885,847	12	NROADLIGHT
A372	Leased Prop. on Cust. Premises		84,374	-	84,374	4	DEMANDDP
A373	Street Lights		15,987,083	-	15,987,083	13	ROADLIGHT
A374	Land Owned in Fee		-	-	-	71	DA
	Subtotal		450,193,934	-	450,193,934		
TOTAL INT. TRAN, DIST PLANT-GROSS							
			II-B-1	-	474,750,515		
TOTAL TRAN, DIST PLANT-GROSS							
			II-B-1	-	464,864,148		

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-1 RATE BASE ACCOUNTS - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Intangible Plant-Gross										
A301	Organization	7,704	603	1,097	4,774	2,145	141	-	866	478
A302	Franchise & Consents	-	-	-	-	-	-	-	-	-
A303	Miscellaneous Intangible Plant	4,269,446	334,050	607,806	2,645,458	1,188,615	78,296	-	479,800	265,087
	Subtotal	4,277,150	334,653	608,903	2,650,231	1,190,760	78,438	-	480,666	265,566
Transmission Plant-Gross										
A350	Land	239,606	16,275	35,344	152,021	70,689	4,656	-	8,825	15,765
A351	Land Rights	(234,761)	(15,946)	(34,630)	(148,947)	(69,260)	(4,562)	-	(8,647)	(15,446)
A352	Structures and Improvements	22,901	1,556	3,378	14,530	6,756	445	-	843	1,507
A353	Station Equipment	6,443,511	437,677	950,486	4,088,165	1,900,973	125,221	-	237,323	423,959
A354	Towers and Fixtures	-	-	-	-	-	-	-	-	-
A355	Poles and Fixtures	-	-	-	-	-	-	-	-	-
A356	O.H. Conductors & Devices	-	-	-	-	-	-	-	-	-
A357	Underground Conduit	-	-	-	-	-	-	-	-	-
A358	Underground Conductors	-	-	-	-	-	-	-	-	-
A359	Roads and Trails	-	-	-	-	-	-	-	-	-
	Subtotal	6,471,256	439,562	954,579	4,105,768	1,909,158	125,740	-	238,345	425,785
Distribution Plant-Gross										
A360	Land and Land Rights	418,453	28,423	61,726	265,492	123,452	8,132	-	15,412	27,533
A361	Structures and Improvements	18,205	1,237	2,685	11,550	5,371	354	-	671	1,198
A362	Station Equipment	22,208,921	1,508,546	3,276,052	14,090,724	6,552,104	431,600	-	817,985	1,461,364
A363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
A364P	Poles, Towers & Fixtures-Total	52,952,104	3,596,784	7,810,999	33,596,116	15,621,998	1,029,053	-	1,950,300	3,484,451
	Primary	34,265,494	2,327,491	5,054,525	21,740,165	10,109,050	665,904	-	1,262,046	2,254,542
	Secondary	18,686,610	1,269,292	2,756,474	11,855,950	5,512,948	363,149	-	688,254	1,229,909
A365P	O.H. Conductors & Devices-Total	32,806,153	2,228,365	4,839,257	20,814,269	9,678,514	637,543	-	1,200,296	2,158,523
	Primary	28,296,788	1,922,066	4,174,077	17,953,246	8,348,155	549,910	-	1,042,210	1,861,823
	Secondary	4,509,365	306,300	665,179	2,861,023	1,330,359	87,633	-	166,086	296,699
A366P	Underground Conduits-Total	3,907,688	265,431	576,426	2,479,281	1,152,851	75,941	-	143,926	257,111
	Primary	2,620,997	178,032	386,625	1,662,924	773,250	50,936	-	96,535	172,452
	Secondary	1,286,691	87,399	189,801	816,357	379,601	25,005	-	47,391	84,660
A367P	U.G. Conductors & Devices-Total	11,316,061	768,646	1,469,239	7,179,614	3,338,479	219,912	-	416,786	744,555
	Primary	7,590,001	515,553	1,119,806	4,815,570	2,239,212	147,501	-	279,550	499,394
	Secondary	3,726,060	253,093	549,633	2,364,045	1,099,267	72,411	-	137,236	245,161
A368P	Line Transformers-Total	41,047,230	2,788,142	6,054,903	26,042,921	12,109,806	797,697	-	1,511,827	2,700,755
	Primary	6,865,452	466,337	1,012,727	4,355,871	2,025,454	133,421	-	252,864	451,721
	Secondary	34,181,778	2,321,805	5,042,176	21,687,051	10,084,352	664,277	-	1,258,962	2,249,034
A369	Services	27,818,835	9,934,921	88,360	6,079,871	-	-	-	-	-
A370	Meters	-	-	-	-	-	-	-	-	-
A371	Install. on Customer Prem.	-	-	-	-	-	-	-	16,885,847	-
A372	Leased Prop. on Cust. Premises	37,219	2,528	5,490	23,614	10,980	723	-	1,371	2,449
A373	Street Lights	-	-	-	-	-	-	-	15,987,083	-
A374	Land Owned in Fee	-	-	-	-	-	-	-	-	-
	Subtotal	192,530,869	21,123,024	24,365,138	110,583,453	48,593,556	3,206,956	-	38,939,503	10,837,438
TOTAL INT. TRAN. DIST PLANT-GROSS										
		283,279,275	21,897,238	25,948,620	117,339,453	51,693,474	3,465,153	-	39,658,515	11,528,789
TOTAL TRAN. DIST PLANT-GROSS										
		199,002,125	21,562,585	25,339,717	114,689,221	50,592,714	3,326,716	-	39,177,849	11,263,222

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-2 RATE BASE ACCOUNTS - GENERAL PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
II-B-2							
General Plant-Gross							
A389	Land and Land Rights		1,834,697	-	1,834,697	55	LABOR
A389	Land Rights		17,325	-	17,325	55	LABOR
A390	Structures and Improvements		22,295,591	-	22,295,591	55	LABOR
A391	Office Furniture & Equip.		3,358,585	-	3,358,585	55	LABOR
A392	Transportation Equipment		2,031,615	-	2,031,615	55	LABOR
A392	Transportation Equipment-Special		19,547	-	19,547	55	LABOR
A393	Store Equipment		296,316	-	296,316	55	LABOR
A394	Tools, Shop & Garage Equip.		2,454,549	-	2,454,549	55	LABOR
A395	Laboratory Equipment		-	-	-	55	LABOR
A396	Power Operated Equipment		257,124	-	257,124	55	LABOR
	Subtotal		32,565,349	-	32,565,349		
A398	Misc. Equipment		883,119	-	883,119	55	LABOR
A399	Other Tangible- Asset Retirement Obligation		184,691	-	184,691	55	LABOR
	Subtotal		1,067,810	-	1,067,810		
TOTAL GENERAL PLANT GROSS							
		II-B-2	33,633,159	-	33,633,159		

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-2 RATE BASE ACCOUNTS - GENERAL PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
General Plant-Gross										
A.389	Land and Land Rights	793,747	62,104	112,999	491,826	220,979	14,556	-	89,201	49,283
A.389	Land Rights	7,495	586	1,067	4,644	2,087	137	-	842	465
A.390	Structures and Improvements	9,645,766	754,705	1,373,189	5,976,763	2,685,385	176,891	-	1,083,991	598,900
A.391	Office Furniture & Equip.	1,453,028	113,688	206,856	900,334	404,524	26,647	-	163,291	90,218
A.392	Transportation Equipment	878,940	68,770	125,128	544,614	244,697	16,119	-	98,775	54,573
A.392	Transportation Equipment-Special	8,457	662	1,204	5,240	2,354	155	-	950	525
A.393	Store Equipment	128,196	10,030	18,250	79,433	35,690	2,351	-	14,407	7,960
A.394	Tools, Shop & Garage Equip.	1,061,914	83,086	151,176	657,989	295,637	19,474	-	119,338	65,934
A.395	Laboratory Equipment	-	-	-	-	-	-	-	-	-
A.396	Power Operated Equipment	111,240	8,704	15,836	68,927	30,969	2,040	-	12,501	6,907
	Subtotal	14,088,783	1,102,336	2,005,706	8,729,770	3,922,322	258,371	-	1,583,297	874,765
A.398	Misc. Equipment	382,065	29,894	54,391	236,737	106,367	7,007	-	42,936	23,722
A.399	Other Tangible Asset Retirement Obligation	79,903	6,252	11,375	49,510	22,245	1,465	-	8,980	4,961
	Subtotal	461,968	36,145	65,767	286,247	128,612	8,472	-	51,916	28,683
TOTAL GENERAL PLANT GROSS		14,550,750	1,138,481	2,071,472	9,016,017	4,050,934	266,843	-	1,635,213	903,448

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-3 RATE BASE ACCOUNTS - COMMUNICATION EQUIP.
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
A397	Total Communication Equipment	II-B-3	19,398,559	-	19,398,559	55	LABOR
A397	Mobile Radios		1,620,759		1,620,759	55	LABOR
A397	Economic Dispatch		862,558		862,558	55	LABOR
A397	Radio Antenna Systems		104,620		104,620	55	LABOR
	Subtotal		21,986,496	-	21,986,496		
TOTAL COMMUNICATION EQUIPMENT							
			21,986,496	-	21,986,496		
TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.							
		II-B-2-3	55,619,655	-	55,619,655		
TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)							
		II-B-1-3	530,370,170	-	530,370,170		
TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)							
		II-B-1-3	529,483,803	-	529,483,803		

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PUBLIC UTILITY COMMISSION OF TEXAS	
AEP TEXAS NORTH COMPANY	
II-B-3 RATE BASE ACCOUNTS - COMMUNICATION EQUIP.	
TEST YEAR ENDING 6/30/2006	
DOCKET NO. 33310	
DISTRIBUTION MODEL	

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
A397	Total Communication Equipment	8,392,420	656,640	1,194,761	5,200,158	2,336,453	153,907	-	943,140	521,081
A397	Mobile Radios	701,191	54,863	99,823	434,476	195,212	12,859	-	78,800	43,537
A397	Economic Dispatch	373,169	29,198	53,125	231,225	103,890	6,843	-	41,937	23,170
A397	Radio Antenna Systems	45,262	3,341	6,444	28,045	12,601	830	-	5,087	2,810
	Subtotal	9,512,042	744,242	1,354,152	5,893,905	2,648,156	174,439	-	1,065,963	590,597
TOTAL COMMUNICATION EQUIPMENT		9,512,042	744,242	1,354,152	5,893,905	2,648,156	174,439	-	1,065,963	590,597
TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.		24,062,792	1,882,723	3,425,625	14,909,522	6,699,890	441,282	-	2,704,176	1,494,645
TOTAL PLANT IN SERVICE GROSS (INCL. INTANGIBLES)		227,342,067	23,779,961	29,374,345	132,249,375	58,392,564	3,846,435	-	42,562,691	13,022,833
TOTAL PLANT IN SERVICE GROSS (EXCL. INTANGIBLES)		223,064,917	23,445,308	28,745,342	128,599,143	57,201,804	3,767,998	-	41,812,825	12,757,268

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-4 RATE BASE ACCOUNTS - CWIP
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	1	2	3	4	5
			DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name

Construction Work in Progress

A107	CWIP		-	-	-	3	DEMANDT
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Subtotal

TOTAL CWIP		II-B-4					
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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-4 RATE BASE ACCOUNTS - CWIP
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6 Residential	7 Secondary ≤10 kW	8 Secondary > 10 kW IDR	9 Secondary > 10 kW Non-IDR	10 Primary IDR	11 Primary Non-IDR	12 Transmission	13 Lighting	14 Wholesale
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Construction Work in Progress

A107	CWIP	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-

TOTAL CWIP		-	-	-	-	-	-	-	-	-
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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
Intangible Plant							
Accumulated Depreciation							
A301	Organization	II-B-5	-	-	-	55	LABOR
A302	Franchise & Consents	II-B-5	-	-	-	55	LABOR
A303	Miscellaneous Intangible Plant	II-B-5	5,072,328	-	5,072,328	55	LABOR
	Subtotal		5,072,328		5,072,328		
Transmission Plant							
Accumulated Depreciation							
A349	Land Owned in Fee	II-B-5	-	-	-		
A350	Land and Land Rights	II-B-5	5,121	-	5,121	72	PLT350
A352	Structures and Improvements	II-B-5	27,222	-	27,222	38	PLT352
A353	Station Equipment	II-B-5	4,631,371	-	4,631,371	39	PLT353
A354	Towers and Fixtures	II-B-5	-	-	-	73	PLT354
A355	Poles and Fixtures	II-B-5	-	-	-	74	PLT355
A356	O.H. Conductors & Devices	II-B-5	-	-	-	75	PLT356
A357	Underground Conduit	II-B-5	-	-	-	76	PLT357
A358	Underground Conductors	II-B-5	-	-	-	77	PLT358
A359	Roads and Trails	II-B-5	-	-	-	78	PLT359
	Subtotal		4,663,713		4,663,713		
Distribution Plant							
Accumulated Depreciation							
A360	Land and Land Rights	II-B-5	197,635	-	197,635	79	PLT360
A361	Structures and Improvements	II-B-5	18,778	-	18,778	43	PLT361
A362	Station Equipment	II-B-5	21,512,589	-	21,512,589	44	PLT362
A363	Storage Battery Equipment	II-B-5	-	-	-	80	PLT363
A364P	Poles, Towers & Fixtures-Primary	II-B-5	55,264,297	-	55,264,297	81	PLT364
A365P	O.H. Conductors & Devices-Primary	II-B-5	21,251,860	-	21,251,860	82	PLT365
A366P	Underground Conduits-Primary	II-B-5	2,972,322	-	2,972,322	83	PLT366
A367P	U.G. Conductors & Devices-Primary	II-B-5	8,681,670	-	8,681,670	84	PLT367
A368P	Line Transformers-Primary	II-B-5	30,653,260	-	30,653,260	47	PLT368
A369	Services	II-B-5	18,253,168	-	18,253,168	85	PLT369
A370	Meters	II-B-5	-	-	-	48	PLT370
A371	Install. on Customer Prem.	II-B-5	7,414,318	-	7,414,318	49	PLT371
A372	Leased Prop. on Cust. Premises	II-B-5	39,534	-	39,534	86	PLT372
A373	Street Lights	II-B-5	7,361,498	-	7,361,498	50	PLT373
	Subtotal		173,620,927		173,620,927		
TOTAL INT. TRAN, DIST PLANT-ACCUM DEP.							
		II-B-5	183,356,969	-	183,356,969	-	-
TOTAL TRAN, DIST PLANT-ACCUM DEP.							
		II-B-5	178,284,641	-	178,284,641	-	-
TOTAL INT. TRAN, DIST PLANT-NET							
		II-B-1 - II-B-5	291,393,546	-	291,393,546	-	-
TOTAL TRAN, DIST PLANT-NET							
		II-B-1 - II-B-5	286,579,597	-	286,579,597	-	-

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤ 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Intangible Plant										
Accumulated Depreciation										
A301	Organization	-	-	-	-	-	-	-	-	-
A302	Franchise & Consents	-	-	-	-	-	-	-	-	-
A303	Miscellaneous Intangible Plant	2,194,447	171,698	312,406	1,359,735	610,935	40,243	-	246,612	136,252
	Subtotal	2,194,447	171,698	312,406	1,359,735	610,935	40,243	-	246,612	136,252
Transmission Plant										
Accumulated Depreciation										
A349	Land Owned in Fee	-	-	-	-	-	-	-	-	-
A350	Land and Land Rights	2,259	153	333	1,433	666	44	-	83	149
A352	Structures and Improvements	12,008	816	1,771	7,619	3,543	233	-	442	790
A353	Station Equipment	2,042,969	138,769	301,360	1,296,187	602,719	39,702	-	75,245	134,420
A354	Towers and Fixtures	-	-	-	-	-	-	-	-	-
A355	Poles and Fixtures	-	-	-	-	-	-	-	-	-
A356	O.H. Conductors & Devices	-	-	-	-	-	-	-	-	-
A357	Underground Conduit	-	-	-	-	-	-	-	-	-
A358	Underground Conductors	-	-	-	-	-	-	-	-	-
A359	Roads and Trails	-	-	-	-	-	-	-	-	-
	Subtotal	2,057,236	139,738	303,464	1,305,238	606,928	39,980	-	75,771	135,358
Distribution Plant										
Accumulated Depreciation										
A360	Land and Land Rights	87,180	5,922	12,860	55,312	25,720	1,694	-	3,211	5,736
A361	Structures and Improvements	8,283	563	1,222	5,255	2,444	161	-	305	545
A362	Station Equipment	9,489,533	644,579	1,399,807	6,020,751	2,799,614	184,416	-	349,513	624,376
A363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
A364P	Poles, Towers & Fixtures-Primary	24,377,929	1,655,876	3,596,004	15,466,878	7,192,008	473,752	-	897,873	1,603,977
A365P	O.H. Conductors & Devices-Primary	9,374,521	636,766	1,382,842	5,947,781	2,765,683	182,181	-	345,277	616,809
A366P	Underground Conduits-Primary	1,311,137	89,059	193,407	831,867	386,813	25,480	-	48,291	86,268
A367P	U.G. Conductors & Devices-Primary	3,829,618	260,128	564,909	2,429,748	1,129,819	74,423	-	141,050	251,975
A368P	Line Transformers-Primary	13,521,623	918,459	1,994,583	8,578,960	3,989,167	262,774	-	498,020	889,672
A369	Services	11,560,995	4,128,770	36,721	2,526,682	-	-	-	-	-
A370	Meters	-	-	-	-	-	-	-	-	-
A371	Install. on Customer Prem.	-	-	-	-	-	-	-	7,414,318	-
A372	Leased Prop. on Cust. Premises	17,439	1,185	2,572	11,065	5,145	339	-	642	1,147
A373	Street Lights	-	-	-	-	-	-	-	7,361,498	-
	Subtotal	73,578,257	8,341,307	9,184,927	41,874,300	18,296,412	1,285,222	-	17,859,998	4,080,585
TOTAL INT. TRAN. DIST PLANT-ACCUM DEP.										
		77,829,940	8,652,743	9,980,797	44,539,273	19,514,275	1,285,445	-	17,302,381	4,352,115
TOTAL TRAN. DIST PLANT-ACCUM DEP.		75,635,493	8,481,045	9,488,391	43,179,538	18,903,341	1,245,201	-	17,135,769	4,215,863
TOTAL INT. TRAN. DIST PLANT-NET										
		125,449,335	13,244,495	16,147,823	72,808,179	32,179,199	2,119,709	-	22,276,134	7,176,673
TOTAL TRAN. DIST PLANT-NET		123,366,632	13,081,540	15,851,326	71,909,683	31,599,573	2,081,515	-	22,042,060	7,047,359

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
General Plant							
II-B-5							
Accumulated Depreciation							
A388	Land Owned in Fee						DA
A389	Land and Land Rights		1,166,370	-	1,166,370	71	PLT389
A390	Structures and Improvements		15,015,120	-	15,015,120	88	PLT390
A391	Office Furniture & Equip.		2,673,781	-	2,673,781	89	PLT391
A392	Transportation Equipment		515,626	-	515,626	90	PLT392
A393	Store Equipment		229,337	-	229,337	91	PLT393
A394	Tools, Shop & Garage Equip.		1,026,167	-	1,026,167	92	PLT394
A395	Laboratory Equipment			-		93	PLT395
A396	Power Operated Equipment		143,091	-	143,091	94	PLT396
	Subtotal		20,769,493	-	20,769,493		
A397	Communication Equipment		15,435,013	-	15,435,013	95	PLT397
A398	Misc. Equipment		374,128	-	374,128	96	PLT398
A399	Lignite Reserve Depletable		(299,400)	-	(299,400)	97	PLT399
A399	Other Tangible Deprc.			-		97	PLT399
	Subtotal		15,509,742	-	15,509,742		
TOTAL ACTUM. DEP. FOR GENERAL PLANT							
			II-B-5	-	36,279,234	-	-
			II-B-2 - II-B-5	-	19,340,421	-	-
TOTAL GENERAL PLANT-NET (include. Comm Eq.)							
			II-B-1-3 - II-B-5	-	310,733,967	-	-
TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)							
			II-B-1-3 - II-B-5	-	365,915,928	-	-
TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)							

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-5 RATE BASE ACCOUNTS DEPRECIATION - PLANT
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
General Plant										
Accumulated Depreciation										
A388	Land Owned in Fee	-	-	-	-	-	-	-	-	-
A389	Land and Land Rights	504,608	39,482	71,837	312,668	140,483	9,254	-	56,708	31,331
A390	Structures and Improvements	594,956	37,021	76,603	394,510	158,311	987,972	-	9,420,783	3,344,964
A391	Office Furniture & Equip.	1,234,618	95,563	176,279	766,490	209,091	13,773	-	131,335	46,632
A392	Transportation Equipment	238,090	18,429	33,995	147,814	40,322	2,656	-	25,327	8,993
A393	Store Equipment	105,896	8,197	15,120	65,744	17,934	1,181	-	11,265	4,000
A394	Tools, Shop & Garage Equip.	473,832	36,676	67,654	294,170	80,247	5,286	-	50,405	17,897
A395	Laboratory Equipment	-	-	-	-	-	-	-	-	-
A396	Power Operated Equipment	66,072	5,114	9,434	41,020	11,190	737	-	7,029	2,496
	Subtotal	3,218,072	240,482	480,922	2,022,416	657,578	1,020,859	-	9,702,851	3,456,312
A397	Communication Equipment	7,127,112	551,660	1,017,613	4,424,740	1,207,026	79,509	-	758,159	269,194
A398	Misc. Equipment	172,754	13,372	24,666	107,251	29,257	1,927	-	18,377	6,525
A399	Lignite Reserve Depletable	-	(8,317)	(16,633)	(24,950)	(33,267)	(41,583)	(49,900)	(58,217)	(66,533)
A399	Other Tangible Depr.	-	-	-	-	-	-	-	-	-
	Subtotal	7,299,866	556,715	1,025,645	4,507,841	1,203,017	39,853	(49,900)	718,319	209,185
TOTAL ACCUM. DEP. FOR GENERAL PLANT										
		10,517,938	797,197	1,476,567	6,529,458	1,860,595	1,060,713	(49,900)	10,421,170	3,665,497
TOTAL GENERAL PLANT-NET (including Contn Eq.)										
		13,544,854	1,083,526	1,949,858	8,306,464	4,836,495	(619,431)	49,900	(7,716,594)	(2,171,452)
TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)										
		130,594,189	14,338,821	18,496,881	81,188,444	37,817,493	1,500,278	49,900	14,559,140	5,805,221
TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)										
		136,911,486	14,167,066	17,880,384	79,890,148	36,437,848	1,462,084	49,900	14,325,086	4,875,907

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-6 RATE BASE ACC. - PLANT HELD FOR FUTURE USE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
			1	2	3	4	5

Other Rate Base Items

A105	Plant Held for Future Use	II-B-6	-	-	-	3	DEMANDT
	Subtotal		-	-	-		
TOTAL PLANT HELD FOR FUTURE USE		II-B-6	-	-	-		

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-6 RATE BASE ACC. - PLANT HELD FOR FUTURE USE
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale

Other Rate Base Items

A105	Plant Held for Future Use	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-

TOTAL PLANT HELD FOR FUTURE USE

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-7 RATE BASE ACCOUNTS - ACCUM. PROVISIONS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Other Rate Base Items							
Customer Deposits							
Asset Retirement Obligations							
Customers Advances for Construction							
		II-B-7	(485,210)	-	(485,210)	71	DA
			(485,210)	-	(485,210)	25	DISTPLT
			(485,210)	-	(485,210)	25	DISTPLT
Subtotal							
		II-E-3.7	(59,219,025)	-	(59,219,025)		
Accumulated Deferred Income Taxes							
A190	190 ADIT - Labor		1,391,485		1,391,485	55	LABOR
A190	190 ADIT - Dist Revenue		(3,667)		(3,667)	53	TREVENUE
A190	190 ADIT - Dist Plant		6,891,301		6,891,301	25	DISTPLT
A282	282 ADIT - Dist Intangible Plant		56		56	31	INTANPLT
A283	283 ADIT - Labor		(60,869,051)		(60,869,051)	25	DISTPLT
A283	283 ADIT - Dist Intangible Plant		(4,823,708)		(4,823,708)	55	LABOR
A283	283 ADIT - Dist Revenue		293,307		293,307	31	INTANPLT
A283	283 ADIT - Dist Plant		(85,049)		(85,049)	53	TREVENUE
A283	283 ADIT Def Rate Case Exp		(2,013,699)		(2,013,699)	25	DISTPLT
	ADIT		-		-	34	PLTSVC
			-		-	25	DISTPLT

TOTAL ACCUMULATED PROVISIONS							
		II-B-7	(59,704,235)	-	(59,704,235)		

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-7 RATE BASE ACCOUNTS - ACCUM. PROVISIONS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Other Rate Base Items										
Account Number	Description	6	7	8	9	10	11	12	13	14
	Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale	
	Customer Deposits	(207,506)	(22,766)	(26,282)	(119,185)	(52,373)	(3,450)	(41,968)	(11,680)	
	Asset Retirement Obligations	(1,774)	(203)	(164)	(970)	(246)	(25)	(222)	(53)	
	Customers Advances for Construction	2,947,148	323,339	373,273	1,692,746	743,841	48,998	596,063	165,893	
		24	2	3	15	7	0	3	2	
	Subtotal	(207,506)	(22,766)	(26,282)	(119,185)	(52,373)	(3,450)	(41,968)	(11,680)	
	Accumulated Deferred Income Taxes	(25,346,296)	(2,738,281)	(3,230,127)	(14,618,373)	(6,427,671)	(423,614)	(5,000,563)	(1,433,467)	
A190	190 ADIT - Labor	602,000	47,102	85,702	373,014	167,597	11,040	67,653	37,378	
A190	190 ADIT - Dist Revenue	(1,774)	(203)	(164)	(970)	(246)	(25)	(222)	(53)	
A190	190 ADIT - Dist Plant	2,947,148	323,339	373,273	1,692,746	743,841	48,998	596,063	165,893	
A190	190 ADIT - Dist Intangible Plant	24	2	3	15	7	0	3	2	
A282	282 ADIT - Dist Plant	(26,031,384)	(2,855,966)	(3,297,024)	(14,951,578)	(6,570,154)	(432,789)	(5,264,866)	(1,465,290)	
A283	283 ADIT - Labor	(2,086,886)	(163,282)	(297,093)	(1,293,088)	(580,990)	(38,271)	(234,524)	(129,574)	
A283	283 ADIT - Dist Intangible Plant	126,894	9,928	18,065	78,627	35,327	2,327	14,260	7,879	
A283	283 ADIT - Dist Revenue	(41,135)	(4,718)	(3,815)	(22,503)	(5,697)	(577)	(5,155)	(1,227)	
A283	283 ADIT - Dist Plant	(861,183)	(94,482)	(109,074)	(494,635)	(217,357)	(14,318)	(174,175)	(48,475)	
A283	283 ADIT Del Rate Case Exp	-	-	-	-	-	-	-	-	
ADIT		-	-	-	-	-	-	-	-	
		52.96%	2.83%	1.04%	28.77%	4.64%	0.73%	9.06%	0.01%	
TOTAL ACCUMULATED PROVISIONS		(25,553,802)	(2,761,047)	(3,256,489)	(14,737,557)	(6,480,045)	(427,064)	(5,042,932)	(1,445,147)	

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-4 RATE BASE ACC. - MATERIALS & SUPPLIES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	1	2	3	4	5
MONTHLY							
Other Rate Base Items							
Working Capital							
Materials and Supplies							
154 Material and Supplies		II-B-4	1,555,840	-	1,555,840	34	PLTSVC
158 Allowance Inventory			-	-	-	34	PLTSVC
163 Undistributed M&S Expenses			-	-	-		
	Subtotal		1,555,840	-	1,555,840		
TOTAL MATERIALS & SUPPLIES			1,555,840	-	1,555,840		

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
11-B-4 RATE BASE ACC. - MATERIALS & SUPPLIES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Other Rate Base Items										
Working Capital										
Materials and Supplies										
154	Material and Supplies	666,908	69,758	86,169	387,953	171,294	11,284	-	124,271	38,202
158	Allowance Inventory	-	-	-	-	-	-	-	-	-
163	Undistributed M&S Expenses	-	-	-	-	-	-	-	-	-
	Subtotal	666,908	69,758	86,169	387,953	171,294	11,284	-	124,271	38,202
TOTAL MATERIALS & SUPPLIES		666,908	69,758	86,169	387,953	171,294	11,284	-	124,271	38,202

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-9 RATE BASE ACCOUNTS - CASH WORKING CAPITAL
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	1 DIST Function	2 Staff Adjustments	3 Total TX Company	4 PF #	5 Functionalization Factor Name
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Other Rate Base Items

Working Capital
 Cash Working Capital

		II-B-9	(2,630,706) (2,630,706)	-	(2,630,706) (2,630,706)	68	O&M
	Subtotal						
		II-B-9	(2,630,706)	-	(2,630,706)		

TOTAL CASH WORKING CAPITAL

000171

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-9 RATE BASE ACCOUNTS - CASH WORKING CAPITAL
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
		(1,096,074)	(77,818)	(147,778)	(702,113)	(299,051)	(18,281)	(7,283)	(62,609)	(219,697)
		(1,096,074)	(77,818)	(147,778)	(702,113)	(299,051)	(18,281)	(7,283)	(62,609)	(219,697)
	Subtotal	(1,096,074)	(77,818)	(147,778)	(702,113)	(299,051)	(18,281)	(7,283)	(62,609)	(219,697)
	TOTAL CASH WORKING CAPITAL	(1,096,074)	(77,818)	(147,778)	(702,113)	(299,051)	(18,281)	(7,283)	(62,609)	(219,697)

Other Rate Base Items

Working Capital
Cash Working Capital

000172

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-10 RATE BASE ACCOUNTS - PREPAYMENTS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Other Rate Base Items							
Working Capital							
165 PREPAYMENTS							
	Prepaid Insurance	II-B-10	258,951	-	258,951	34	PLTSVC
	Prepaid Interest		4,474	-	4,474	34	PLTSVC
	Prepaid Employee Benefits		2,267	-	2,267	34	PLTSVC
	Other Prepayments		66,411	-	66,411	34	PLTSVC
	Prepaid Pension Benefits		8,656,669	-	8,656,669	34	PLTSVC
	State Franchise Taxes		82,989	-	82,989	34	PLTSVC
	Subtotal		9,071,761	-	9,071,761		
TOTAL PREPAYMENTS							
		II-B-10	9,071,761	-	9,071,761		
WORKING CAPITAL TOTAL							
		II-B-8-10	7,996,896	-	7,996,896		

000173

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-10 RATE BASE ACCOUNTS - PREPAYMENTS
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Other Rate Base Items										
Working Capital										
165 Prepayments										
	Prepaid Insurance	110,999	11,610	14,342	64,570	28,510	1,878	-	20,683	6,358
	Prepaid Interest	1,918	201	1,116	1,116	493	32	-	357	110
	Prepaid Employee Benefits	972	102	126	565	250	16	-	181	56
	Other Prepayments	28,467	2,978	3,678	16,560	7,312	482	-	5,305	1,631
	Prepaid Pension Benefits	3,710,663	388,135	479,445	2,158,566	953,080	62,781	-	691,441	212,558
	State Franchise Taxes	35,573	3,721	4,596	20,694	9,137	602	-	6,629	2,038
	Subtotal	3,888,592	406,746	502,434	2,262,071	998,781	65,792	-	724,596	222,750
	TOTAL PREPAYMENTS	3,888,592	406,746	502,434	2,262,071	998,781	65,792	-	724,596	222,750
	WORKING CAPITAL TOTAL	3,489,425	398,666	440,825	1,947,911	871,024	58,794	(7,283)	786,258	41,255

000174

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-11 RATE BASE ACCOUNTS - OTHER
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Other Rate Base Items							
	Excess Earnings	II-B-11	(11,160,555)	-	(11,160,555)	25	DISTPLT
	SFAS 109 Flow Thru Debt FIT		(3,743,757)	-	(3,743,757)	25	DISTPLT
	SFAS 109 Excess Deferred FIT		(4,784,690)	-	(4,784,690)	25	DISTPLT
	Subtotal		(19,689,002)	-	(19,689,002)		
TOTAL OTHER RATE BASE ITEMS							
		II-B-11	(19,689,002)	-	(19,689,002)		

000175

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-11 RATE BASE ACCOUNTS - OTHER
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤ 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
	Other Rate Base Items									
	Excess Earnings	(4,772,946)	(523,651)	(604,521)	(2,741,425)	(1,204,661)	(79,353)	-	(965,332)	(268,666)
	SFAS 109 Flow Thru Deficit FIT	(1,601,063)	(175,656)	(202,784)	(919,598)	(404,098)	(26,619)	-	(323,816)	(90,123)
	SFAS 109 Excess Deferred FIT	(2,046,230)	(224,497)	(259,167)	(1,175,288)	(516,455)	(34,020)	-	(413,852)	(115,181)
	Subtotal	(8,420,239)	(923,805)	(1,066,472)	(4,836,311)	(2,125,214)	(139,992)	-	(1,702,999)	(473,970)
	TOTAL OTHER RATE BASE ITEMS	(8,420,239)	(923,805)	(1,066,472)	(4,836,311)	(2,125,214)	(139,992)	-	(1,702,999)	(473,970)

000176

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-B-12 RATE BASE ACCOUNTS - REGULATORY ASSETS
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

WP-EKWG-6

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Other Rate Base Items							
Regulatory Assets/(Liabilities) in Rate Base							
3	Debt Refinancing - Restructuring Costs	II-B-12	105,464	-	105,464	25	DISTPLT
4	Loss on Recaptured Debt due to Restructuring		3,092,068	-	3,092,068	25	DISTPLT
5	Plant Impairments-Severance		2,676,517	-	2,676,517	25	DISTPLT
7	SFAS 109 Flow Thru - Defrd FIT		1,644,059	-	1,644,059	25	DISTPLT
8	SFAS 109 Flow Thru - Defrd SIT		2,755	-	2,755	25	DISTPLT
	Subtotal		7,520,863	-	7,520,863		
TOTAL REGULATORY ASSETS							
		II-B-12	7,520,863	-	7,520,863		
TOTAL OTHER RATE BASE ITEMS							
		II-B-12	(63,975,478)	-	(63,975,478)		
TOTAL RATE BASE							
		II-B-12	246,885,489	-	246,885,489		
Rate of Return							
		7.3700%	7.3700%	7.3700%	7.3700%		
RETURN ON RATE BASE							
			18,193,471	-	18,193,471		

000177

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-B-12 RATE BASE ACCOUNTS - REGULATORY ASSETS
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <= 10 KW	Secondary > 10 KW IDR	Secondary > 10 KW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Other Rate Base Items										
Regulatory Assets/(Liabilities) in Rate Base										
3	Debt Refinancing - Restructuring Costs	45,103	4,948	5,713	25,906	11,384	750	-	9,122	2,539
4	Loss on Reacquired Debt due to Restructuring	1,322,360	145,079	167,484	759,521	333,755	21,985	-	267,448	74,435
5	Plant Impairments-Severance	1,144,645	125,582	144,976	657,447	288,901	19,030	-	231,505	64,431
7	SFAS 109 Flow Thru - Defrd FIT	703,102	77,139	89,052	403,839	177,458	11,690	-	142,203	39,577
8	SFAS 109 Flow Thru - Defrd SIT	1,178	129	149	677	297	20	-	238	66
	Subtotal	3,216,388	352,878	407,374	1,847,388	811,796	53,475	-	650,517	181,048
TOTAL REGULATORY ASSETS		3,216,388	352,878	407,374	1,847,388	811,796	53,475	-	650,517	181,048
TOTAL OTHER RATE BASE ITEMS		(37,298,229)	(2,933,288)	(3,474,681)	(15,778,569)	(6,922,439)	(454,788)	(7,515)	(5,309,156)	(1,096,814)
TOTAL RATE BASE		111,695,961	11,396,734	14,622,269	63,402,875	39,695,254	1,045,490	42,385	9,249,864	3,908,407
Rate of Return		7.3700%	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%	7.3700%
RETURN ON RATE BASE		8,231,992	839,939	1,077,656	4,820,133	2,218,020	77,053	3,124	681,724	243,830

000173

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
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Transmission Expense							
Operation							
A566	Load Dispatching		357	-	357	1	DEMANDG
A560	Operation Super. & Engin.		8,704	-	8,704	57	LAB561_566
A561	Load Dispatching		-	-	-	22	TRANPLT
A562	Station Expenses - Nonassoc		15,382	-	15,382	40	PLT352_353
A563	Overhead Line Expenses		-	-	-	22	TRANPLT
A564	Underground Line Expenses		-	-	-	22	TRANPLT
A565	Wheeling Expense		20,802,053	-	20,802,053	66	TRANPLT
A565.1	Wheeling Expense		9,965	-	9,965	22	TDEMANDT
A566	Misc. Transmission Expense		10,961	-	10,961	1	DEMANDG
A567	Rents		-	-	-	22	TRANPLT
	Subtotal		20,847,422	-	20,847,422		
Maintenance							
A568	Maintenance Super. & Engin.		4,753	-	4,753	58	LAB569_573
A569	Maint. of Structures		411	-	411	38	PLT352
A570	Maint. of Station Equipment		112,244	-	112,244	39	PLT353
A571	Maint. of Overhead Lines		-	-	-	22	TRANPLT
A572	Maint. of Underground Lines		-	-	-	22	TRANPLT
A573	Maint. of Misc. Trans Plant		117,407	-	117,407	22	TRANPLT
	Subtotal		117,407	-	117,407		
	TOTAL TRANSMISSION EXPENSE		20,964,830	-	20,964,830		

000179

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale

Transmission Expense

Operation

A556	Load Dispatching	141	9	18	95	38	2	4	-	48
A560	Operation Super. & Engin.	3,839	261	566	2,436	1,133	75	-	141	253
A561	Load Dispatching	-	-	-	-	-	-	-	-	-
A562	Station Expenses - Nonassoc	6,785	461	1,001	4,305	2,002	132	-	250	446
A563	Overhead Line Expenses	-	-	-	-	-	-	-	-	-
A564	Underground Line Expenses	-	-	-	-	-	-	-	-	-
A565	Wheeling Expense	8,393,887	522,366	1,080,758	5,565,904	2,233,567	126,088	108,076	-	2,771,407
A565.1	Wheeling Expense	4,396	299	648	2,789	1,297	85	-	162	289
A566	Misc. Transmission Expense	4,344	274	568	2,925	1,174	66	123	-	1,487
A567	Rents	-	-	-	-	-	-	-	-	-
	Subtotal	8,413,393	523,670	1,083,560	5,578,454	2,239,210	126,449	108,203	553	2,773,931

Maintenance

A568	Maintenance Super. & Engin.	2,096	142	309	1,330	618	41	-	77	138
A569	Maint. of Structures	181	12	27	115	53	4	-	7	12
A570	Maint. of Station Equipment	49,512	3,363	7,304	31,414	14,607	962	-	1,824	3,258
A571	Maint. of Overhead Lines	-	-	-	-	-	-	-	-	-
A572	Maint. of Underground Lines	-	-	-	-	-	-	-	-	-
A573	Maint. of Misc. Trans. Plant	-	-	-	-	-	-	-	-	-
	Subtotal	51,790	3,518	7,640	32,859	15,279	1,006	-	1,908	3,408
	TOTAL TRANSMISSION EXPENSE	8,465,184	527,188	1,091,200	5,611,312	2,254,489	127,455	108,203	2,461	2,777,338

000180

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Distribution Expense							
Operation							
A580	Oper Supervising & Engineering	II-D-1	710,550	-	710,550	59	LAB591_588
A581	Local Dispatching		974,649	-	974,649	25	DISTPLT
A582	Station Expenses		132,446	-	132,446	44	PLT362
A583	Overhead Line Expense		1,429,824	-	1,429,824	45	PLT364_365
A584	Underground Line Expense		514,796	-	514,796	46	PLT366_367
A585	Street Lights		44,430	-	44,430	50	PLT373
A586	Meter Expenses		-	-	-	25	DISTPLT
A587	Customer Installation Expenses		230,089	-	230,089	25	DISTPLT
A 588	Misc Distribution Expenses		2,310,170	-	2,310,170	25	DISTPLT
A589	Rents		96,824	-	96,824	25	DISTPLT
	Subtotal 581-589		6,443,776	-	6,443,776		

Distribution-Operation-Total

Maintenance							
A590	Maintenance Super & Engin.	II-D-1	26,364	-	26,364	60	LAB591_598
A591	Maint. of Structures		144,977	-	144,977	43	PLT361
A592	Maint. of Station Equipment		896,921	-	896,921	44	PLT362
A593	Maint. of Overhead Lines		3,681,502	-	3,681,502	45	PLT364_365
A594	Maint. of Underground Lines		123,092	-	123,092	46	PLT366_367
A595	Maint. of Line Transformers		666,842	-	666,842	47	PLT368
A596	Maint. of Street Lights		107,404	-	107,404	50	PLT373
A597	Maint. of Meters		-	-	-	55	LABOR
A598	Maint. of Misc. Dist. Plant.		49,090	-	49,090	25	DISTPLT
	Subtotal 591-598		5,696,192	-	5,696,192		
	TOTAL DISTRIBUTION EXPENSE	II-D-1	12,139,969	-	12,139,969		

000131

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Distribution Expense										
Operation										
A580	Oper Supervising & Engineering	303,885	36,597	41,854	184,239	83,577	5,505	-	46,252	18,640
A581	Load Dispatching	416,820	45,730	52,793	239,408	105,203	6,930	-	84,302	23,463
A582	Station Expenses	58,424	3,968	8,618	37,068	17,236	1,135	-	2,152	3,844
A583	Overhead Line Expense	630,717	42,842	93,037	400,166	186,075	12,257	-	23,230	41,499
A584	Underground Line Expense	227,084	15,425	33,497	144,076	66,995	4,413	-	8,364	14,941
A585	Street Lights	-	-	-	-	-	-	-	44,430	-
A586	Meter Expenses	-	-	-	-	-	-	-	-	-
A587	Customer Installation Expense	98,400	10,796	12,463	56,518	24,836	1,636	-	19,902	5,539
A588	Misc Distribution Expenses	987,972	108,393	125,132	567,459	249,358	16,426	-	199,818	55,612
A589	Rents	41,408	4,543	5,245	23,783	10,451	688	-	8,375	2,331
	Subtotal 581-589	2,764,711	258,294	372,639	1,652,717	743,730	48,991	-	436,825	165,868

Distribution-Operation-Total

Maintenance										
A590	Maintenance Super & Engin.	11,459	781	1,689	7,267	3,378	223	-	814	753
A591	Maint. of Structures	63,952	4,344	9,434	40,575	18,867	1,243	-	2,355	4,208
A592	Maint. of Station Equipment	395,646	26,874	58,362	251,022	116,724	7,689	-	14,572	26,032
A593	Maint. of Overhead Lines	1,623,967	110,308	239,552	1,030,346	479,105	31,560	-	59,813	106,851
A594	Maint. of Underground Lines	34,298	3,688	8,010	34,450	16,019	1,055	-	2,000	3,573
A595	Maint. of Line Transformers	294,154	19,980	43,391	186,630	86,782	5,716	-	10,834	19,354
A596	Maint. of Street Lights	-	-	-	-	-	-	-	107,404	-
A597	Maint. of Meters	-	-	-	-	-	-	-	-	-
A598	Maint. of Misc. Dist. Plant.	20,994	2,303	2,659	12,058	5,299	349	-	4,246	1,182
	Subtotal 591-598	2,464,469	168,279	363,096	1,562,348	726,174	47,835	-	292,039	161,953
	TOTAL DISTRIBUTION EXPENSE	5,229,180	426,573	735,736	3,215,065	1,469,904	96,826	-	638,864	327,821

000132

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
Customer Accounting Expenses							
A901	Supervision	II-D-1	-	-	-	9	DCUSTOMERS
A902	Meter Reading Expense		-	-	-	9	DCUSTOMERS
A903	Customer Records & Collection		-	-	-	9	DCUSTOMERS
A904	Uncollectible Accounts		-	-	-	52	REVENUE
A905	Misc. Customer Account Exp.		-	-	-	9	DCUSTOMERS
Subtotal Customer Accounting							
Cust. Serv. & Information Expense							
A907	DSM	II-D-1	1,293,415	-	1,293,415	66	TDEMANDT
A908	Customer Assistance		-	-	-	9	DCUSTOMERS
A909	Inform. & Instruct. Adv. Exp.		-	-	-	9	DCUSTOMERS
A910	Misc. Cust. Service & Inform.		-	-	-	9	DCUSTOMERS
Subtotal 907&910				1,293,415	-	1,293,415	
TOTAL-CUSTOMER SERVICE & INFO.							
Sales Expense							
A911	Demonstrating & Selling Exp.	II-D-1	-	-	-	63	LAB912_916
A912	Advertising Exp.		-	-	-	8	CUSTOMERS
A913	Misc. Sales Exp.		-	-	-	8	CUSTOMERS
Subtotal -Sales			-	-	-		
TOTAL SALES EXPENSE							
TOTAL O&M EXPENSE							
			34,998,213	-	34,998,213		

000183

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Customer Accounting Expenses										
A901	Supervision	-	-	-	-	-	-	-	-	-
A902	Meter Reading Expense	-	-	-	-	-	-	-	-	-
A903	Customer Records & Collection	-	-	-	-	-	-	-	-	-
A904	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
A905	Misc. Customer Account Exp.	-	-	-	-	-	-	-	-	-
	Subtotal Customer Accounting									
Cust. Service & Information Expense										
A907	DSM	521,909	32,479	67,199	346,073	138,877	7,840	6,720	-	172,319
A908	Customer Assistance	-	-	-	-	-	-	-	-	-
A909	Inform. & Instruct. Adv. Exp.	-	-	-	-	-	-	-	-	-
A910	Misc. Cust. Service & Inform.	521,909	32,479	67,199	346,073	138,877	7,840	6,720	-	172,319
	Subtotal 907&910									
	TOTAL-CUSTOMER SERVICE & INFO.									
		521,909	32,479	67,199	346,073	138,877	7,840	6,720	-	172,319
Sales Expense										
A911	Demonstrating & Selling Exp.	-	-	-	-	-	-	-	-	-
A912	Advertising Exp.	-	-	-	-	-	-	-	-	-
A913	Misc. Sales Exp.	-	-	-	-	-	-	-	-	-
	Subtotal -Sales									
	TOTAL SALES EXPENSE									
		-	-	-	-	-	-	-	-	-
TOTAL O&M EXPENSE										
		14,316,273	986,240	1,894,134	9,172,451	3,463,270	232,121	114,923	641,324	3,277,478

000184

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-2 ADMINISTRATIVE & GENERAL EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 3310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name
II-D-2							
A920	Administrative & General Expenses		630,943	-	630,943	55	LABOR
A921	Admin. & General Salaries		157,794	-	157,794	55	LABOR
A922	Office Supplies		(528,644)	-	(528,644)	55	LABOR
A923	Admin Expense Transferred		1,820,033	-	1,820,033	55	LABOR
A924	Outside Services		26,440	-	26,440	35	NPLT
A925	Property Insurance Exp.		414,937	-	414,937	55	LABOR
A926	Injuries & Damages		2,087,166	-	2,087,166	55	LABOR
A928	Pensions & Benefits		23,122	-	23,122	53	TREVENUE
A930	Regulatory Commission		525,649	-	525,649	56	TLABOR
A931	Misc. General Expense		384,175	-	384,175	28	GENPLT
A935	Rents		1,593,623	-	1,593,623	28	GENPLT
	Maint. of General Plant			-			
TOTAL A&G EXPENSE			7,138,237	-	7,138,237		
TOTAL O&M & A&G EXPENSE			41,533,450	-	41,533,450		
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER			41,533,450	-	41,533,450		

000135

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-2 ADMINISTRATIVE & GENERAL EXPENSE
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Administrative & General Expenses										
A920 Admin. & General Salaries		272,966	21,357	38,860	169,136	75,994	5,006	-	30,676	16,948
A921 Office Supplies		68,267	5,341	9,719	42,300	19,005	1,252	-	7,672	4,239
A922 Admin Expense Transferred		(228,708)	(17,895)	(32,559)	(141,713)	(63,672)	(4,194)	-	(25,702)	(14,200)
A923 Outside Services		787,403	61,608	112,096	487,895	219,213	14,440	-	88,488	48,889
A924 Property Insurance Exp.		11,827	1,219	1,540	6,907	3,150	128	4	1,239	426
A925 Injuries & Damages		179,515	14,046	25,556	111,232	49,977	3,292	-	20,174	11,146
A926 Pensions & Benefits		902,973	70,650	128,549	559,505	251,388	16,559	-	101,476	56,065
A928 Regulatory Commission		11,183	1,283	1,037	6,118	1,549	157	60	1,401	333
A930 Misc. General Expense		227,412	17,793	32,375	140,910	63,312	4,170	-	25,557	14,120
A931 Rents		166,206	13,004	23,661	102,985	46,272	3,048	-	18,678	10,320
A935 Maint. of General Plant		689,451	53,944	98,152	427,201	191,943	12,644	-	77,480	42,808
TOTAL A&G EXPENSE		3,088,493	242,352	438,985	1,912,477	858,130	56,502	65	347,139	191,893
TOTAL O&M & A&G EXPENSE		17,304,766	1,228,592	2,333,119	11,064,528	4,721,400	288,622	114,987	988,464	3,468,571
TOTAL O&M EXP. EXCL. FUEL & PUR. POWER		17,304,766	1,228,592	2,333,119	11,064,528	4,721,400	288,622	114,987	988,464	3,468,571

000186

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-3 PAYROLL EXPENSES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name	
Transmission Expense								
Operation								
A560	Operation Super. & Engin.	II-D-3	-	-	-	98	A560	
A561	Load Dispatching		-	-	-	99	A561	
A562	Station Equipment		25,608	-	25,608	100	A562	
A563	Overhead Line Expense		29,565	-	29,565	101	A563	
A564	Underground Line Expense		-	-	-	102	A564	
A565.1	Wheeling Expense		-	-	-	103	A565	
A565.2	Wheeling Expense		-	-	-	103	A565	
A566	Misc. Transmission Expense		-	-	-	104	A566	
A567	Rents		-	-	-	105	A567	
A567R	Inter Fuel Credit		-	-	-	105	A567	
Subtotal			55,173	-	55,173			
Maintenance								
A568	Maintenance Super. & Engin.	II-D-3	-	-	-	106	A568	
A569	Maint. of Structures		-	-	-	107	A569	
A570	Maint. of Station Equipment		-	-	-	108	A570	
A571	Maint. of Overhead Lines		54,369	-	54,369	109	A571	
A572	Maint. of Underground Lines		-	-	-	110	A572	
A573	Maint. of Misc. Trans. Plant		-	-	-	111	A573	
Others			-	-	-	71	DA	
Subtotal		54,369	-	54,369				
TOTAL TRANSMISSION EXPENSE		109,542	-		109,542			

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANYS
II-D-3 PAYROLL EXPENSES
TEST YEAR ENDING 4/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Transmission Expense										
Operation										
A560	Operation Super. & Engin.	-	-	-	-	-	-	-	-	-
A561	Load Dispatching	-	-	-	-	-	-	-	-	-
A562	Station Equipment	11,296	767	1,666	7,167	3,333	220	-	416	743
A563	Overhead Line Expense	13,041	885	1,923	8,274	3,848	253	-	481	858
A564	Underground Line Expense	-	-	-	-	-	-	-	-	-
A565.1	Whetling Expense	-	-	-	-	-	-	-	-	-
A565.2	Whetling Expense	-	-	-	-	-	-	-	-	-
A566	Misc. Transmission Expense	-	-	-	-	-	-	-	-	-
A567	Rents	-	-	-	-	-	-	-	-	-
A567R	Inter Fuel Credit	-	-	-	-	-	-	-	-	-
	Subtotal	24,337	1,653	3,590	15,441	7,180	473	-	897	1,682
Maintenance										
A568	Maintenance Super. & Engin.	-	-	-	-	-	-	-	-	-
A569	Maint. of Structures	-	-	-	-	-	-	-	-	-
A570	Maint. of Station Equipment	-	-	-	-	-	-	-	-	-
A571	Maint. of Overhead Lines	23,983	1,629	3,538	15,216	7,075	466	-	884	1,578
A572	Maint. of Underground Lines	-	-	-	-	-	-	-	-	-
A573	Maint. of Misc. Trans.Plant	-	-	-	-	-	-	-	-	-
	Subtotal	23,983	1,629	3,538	15,216	7,075	466	-	884	1,578
TOTAL TRANSMISSION EXPENSE										
		48,319	3,282	7,128	30,657	14,256	939	-	1,780	3,179

000188

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-3 PAYROLL EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
Distribution Expense							
Operation							
A581	Load Dispatching	II-D-3					
A582	Station Expense		38,125	-	-	113	A581
A583	Overhead Line Expense		650,755	-	38,125	114	A582
A584	Underground Line Expense		348,286	-	650,755	115	A583
A585	Street Light & Signal Systems		32,559	-	348,286	116	A584
A586	Meter Expenses		-	-	32,559	117	A585
A587	Customer Installation Expense		134,488	-	-	118	A586
A588	Misc. Distribution Expenses		810,431	-	134,488	119	A587
A589	Rents		-	-	810,431	120	A588
	Subtotal 581-589		2,014,644	-	2,014,644	121	A589
A580	Operation Super. & Engin.		252,304	-	252,304	112	A580
	Subtotal 580 & 588		252,304	-	252,304		
Distribution-Operation-Total							
		II-D-3	2,266,948	-	2,266,948		
Maintenance							
A591	Maint. of Structures	II-D-3	2,926	-	2,926	123	A591
A592	Maint. of Station Equipment		-	-	-	124	A592
A593	Maint. of Overhead Lines		1,223,316	-	1,223,316	125	A593
A594	Maint. of Underground Lines		75,308	-	75,308	126	A594
A595	Maint. of Line Transformers		568,219	-	568,219	127	A595
A596	Maint. of Street Lights		27,737	-	27,737	128	A596
A597	Maint. of Meters		-	-	-	129	A597
A598.1	Maint. of Misc. Dis. Plant.(371&372)		8,910	-	8,910	130	A598
	Subtotal 591-598.1		1,906,416	-	1,906,416		
A590	Maintenance Super. & Engin.		-	-	-	122	A590
	Subtotal 590&598.2		-	-	-		
Distribution-Maintenance-Total							
		II-D-3	1,906,416	-	1,906,416		
	TOTAL DISTRIBUTION EXPENSE	II-D-3	4,173,364	-	4,173,364		

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-3 PAYROLL EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary <=10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Distribution Expense										
Operation										
A581	Load Dispatching	-	-	-	-	-	-	-	-	-
A582	Station Expense	16,818	1,142	2,481	10,670	4,962	327	-	619	1,107
A583	Overhead Line Expense	287,058	19,498	42,344	182,127	84,688	5,579	-	10,573	18,887
A584	Underground Line Expense	153,634	10,436	22,663	97,475	45,325	2,986	-	5,659	10,109
A585	Street Light & Signal Systems	-	-	-	-	-	-	-	32,559	-
A586	Meter Expenses	-	-	-	-	-	-	-	-	-
A587	Customer Installation Expense	57,515	6,310	7,285	33,035	14,517	956	-	11,633	3,238
A588	Misc. Distribution Expenses	346,591	38,025	43,898	199,070	87,477	5,762	-	70,098	19,509
A589	Rents	-	-	-	-	-	-	-	-	-
	Subtotal 581-589	861,616	75,412	118,670	522,378	236,949	15,610	-	131,140	52,849
Operation Super. & Engin.										
A580	Operation Super. & Engin.	114,388	9,841	15,840	69,597	20,338	1,340	-	16,425	4,536
	Subtotal 580 & 588	114,388	9,841	15,840	69,597	20,338	1,340	-	16,425	4,536
Distribution-Operation-Total										
		976,004	85,252	134,510	591,975	257,307	16,949	-	147,565	57,385
Maintenance										
A591	Maint. of Structures	1,291	88	190	819	381	25	-	48	85
A592	Maint. of Station Equipment	-	-	-	-	-	-	-	-	-
A593	Maint. of Overhead Lines	539,623	36,654	79,600	342,371	159,200	10,487	-	19,875	35,505
A594	Maint. of Underground Lines	33,220	2,256	4,900	21,077	9,800	646	-	1,224	2,186
A595	Maint. of Line Transformers	250,650	17,025	36,974	159,028	73,947	4,871	-	9,232	16,492
A596	Maint. of Street Lights	-	-	-	-	-	-	-	27,737	-
A597	Maint. of Meters	-	-	-	-	-	-	-	-	-
A598.1	Maint. of Misc. Dist. Plant (371&372)	3,810	418	483	2,189	962	63	-	771	214
	Subtotal 591-598.1	828,594	56,442	122,147	525,483	244,291	16,092	-	58,886	54,482
A590	Maintenance Super. & Engin.	-	-	-	-	-	-	-	-	-
	Distribution-Maintenance-Total	828,594	56,442	122,147	525,483	244,291	16,092	-	58,886	54,482
	Subtotal 590&598.2	1,804,598	141,694	256,657	1,117,458	501,597	33,041	-	206,451	111,867
TOTAL DISTRIBUTION EXPENSE										

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-3 PAYROLL EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
Cust. Acct., Serv., Info. & Sales Expenses							
Customer Accounting Expenses							
A902	Meter Reading Expense	II-D-3	-	-	-	132	A902
A903.R	Customer Records & Collection	II-D-3	-	-	-	133	A903
Subtotal 902-903							
A901	Supervision		-	-	-		
A904	Uncollectible Accounts		-	-	-	131	A901
A905	Misc. Customer Account Exp.		-	-	-	134	A904
Subtotal Customer Accounting							
A906.C	Customer Svc. & Inform.	II-D-3	-	-	-	135	A905
A906.E	Customer Svc. & Inform.		-	-	-		A906
A908.E	Customer Assistance		-	-	-	137	A908
A909.C	Inform. & Instruct. Adv. Exp.		-	-	-	138	A909
Subtotal 906-909							
A907	Supervision		-	-	-	136	A907
A910	Misc. Cust. Service & Inform.		-	-	-	139	A910
Subtotal 907&910							
Subtotal -Cust. Service & Information							
Sales Expense							
A912	Demonstrating & Selling Exp.	II-D-3	-	-	-	141	A912
A913	Advertising Exp.		-	-	-	142	A913
A917	Sales Expense		-	-	-		A917
Subtotal 912-917							
A911	Supervision		-	-	-	140	A911
A916	Misc. Sales Exp.		-	-	-	71	A916
Subtotal Sales							
TOT. CUST. ACCT., SERV., INFO. & SALES EXP.							
TOTAL PAYROLL EXCLUDING A & G							
Administrative & General Expenses							
A920	Admin. & General Salaries	II-D-3	205,645	-	205,645	55	LABOR
A921	Office Supplies		-	-	-	55	LABOR
A925	Injuries & Damages		-	-	-	55	LABOR
A930	Misc. General Expense		6,651	-	6,651	56	TLABOR
A935	Maintenance Of General Plant		673,191	-	673,191	28	GENPLT
TOTAL A&G EXPENSE							
TOTAL PAYROLL EXPENSE							
Cleaning Accounts and Special Pays Charged to O&M							
Capital and Other Non T&D Accounts							
Contract Labor - O&M and Capital							
TOTAL PAYROLL EXPENSE							

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PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-3 PAYROLL EXPENSES
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Cust. Act., Serv., Info. & Sales Expenses										
<u>Customer Accounting Expenses</u>										
A902	Meter Reading Expense	-	-	-	-	-	-	-	-	-
A903.R	Customer Records & Collection	-	-	-	-	-	-	-	-	-
	Subtotal 902-903									
A901	Supervision	-	-	-	-	-	-	-	-	-
A904	Uncollectible Accounts	-	-	-	-	-	-	-	-	-
A905	Misc. Customer Account Exp.	-	-	-	-	-	-	-	-	-
	Subtotal Customer Accounting									
<u>Cust. Service & Info. Expense</u>										
A906.C	Customer Svc. & Infor.	-	-	-	-	-	-	-	-	-
A906.E	Customer Svc. & Infor	-	-	-	-	-	-	-	-	-
A908.E	Customer Assistance	-	-	-	-	-	-	-	-	-
A909.C	Inform. & Instruct. Adv. Exp.	-	-	-	-	-	-	-	-	-
	Subtotal 906-909									
A907	Supervision	-	-	-	-	-	-	-	-	-
A910	Misc. Cust. Service & Inform.	-	-	-	-	-	-	-	-	-
	Subtotal 907&910									
	Subtotal -Cust. Service & Information									
<u>Sales Expenses</u>										
A912	Demonstrating & Selling Exp.	-	-	-	-	-	-	-	-	-
A913	Advertising Exp.	-	-	-	-	-	-	-	-	-
A917	Sales Expense	-	-	-	-	-	-	-	-	-
	Subtotal 912-917									
A911	Supervision	-	-	-	-	-	-	-	-	-
A916	Misc. Sales Exp.	-	-	-	-	-	-	-	-	-
	Subtotal -Sales									
TOT. CUST. ACT., SERV., INFO., & SALES EXP.										
TOTAL PAYROLL EXCLUDING A & G		1,852,918	144,976	263,785	1,148,115	515,853	33,900	-	206,231	115,047
<u>Administrative & General Expenses</u>										
A920	Admin. & General Salaries	88,968	6,961	12,666	55,127	24,769	1,632	-	9,998	5,524
A921	Office Supplies	-	-	-	-	-	-	-	-	-
A925	Injuries & Damages	-	-	-	-	-	-	-	-	-
A930	Misc. General Expense	2,877	225	410	1,783	801	53	-	323	179
A935	Maintenance Of General Plant	291,243	22,787	41,462	180,462	81,082	5,341	-	32,730	18,083
	TOTAL A&G EXPENSE	383,089	29,974	54,537	237,372	106,652	7,025	-	43,053	23,786
TOTAL PAYROLL EXPENSE		2,236,007	174,950	318,322	1,385,487	622,505	41,006	-	251,282	138,832
<u>Clearing Accounts and Special Pays Charged to O&M</u>										
	Capital and Other Non T&D Accounts	-	-	-	-	-	-	-	-	-
	Contract Labor - O&M and Capital	-	-	-	-	-	-	-	-	-
TOTAL PAYROLL EXPENSE		2,236,007	174,950	318,322	1,385,487	622,505	41,006	-	251,282	138,832

000102

PUBLIC UTILITY COMMISSION OF TEXAS
 AEP TEXAS NORTH COMPANY
 II-D-4 SUMMARY OF EXCLUSIONS FROM REPORTING PERIOD
 TEST YEAR ENDING 6/30/2006
 DOCKET NO. 33310
 DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	PF #	Functionalization Factor Name
426.1	Donations	II-D-4	472,745	-	-	71	DA
426.4	Civic and Politics		61,699	-	-	71	DA
426.3	Penalties and Fines		1,462	-	-	71	DA
426.5	Social and Service Club		14,719	-	-	71	DA
426.1	Additional Donations excluded due to exceeding limitation		330,031	-	-		
TOTAL EXCLUSIONS FROM REPORTING PERIOD			879,656	-	-		

000193

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-4 SUMMARY OF EXCLUSIONS FROM REPORTING PERIOD
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6 Residential	7 Secondary ≤ 10 kW	8 Secondary > 10 kW IDR	9 Secondary > 10 kW Non-IDR	10 Primary IDR	11 Primary Non-IDR	12 Transmission	13 Lighting	14 Wholesale
426.1	Donations	-	-	-	-	-	-	-	-	-
426.4	Civic and Politics	-	-	-	-	-	-	-	-	-
426.3	Penalties and Fines	-	-	-	-	-	-	-	-	-
426.5	Social and Service Club	-	-	-	-	-	-	-	-	-
426.1	Additional Donations excluded due to exceeding limitation	-	-	-	-	-	-	-	-	-
TOTAL EXCLUSIONS FROM REPORTING PERIOD		-	-	-	-	-	-	-	-	-

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-5 SUMMARY OF SYSTEM BENEFIT FUND EXPENSES
FISCAL YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	DIST Function	Staff Adjustments	Total TX Company	FF #	Functionalization Factor Name

TOTAL SYSTEM BENEFIT FUND EXPENSES							II-D-5
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000195

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-D-5 SUMMARY OF SYSTEM BENEFIT FUND EXPENSES
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description												
		6	7	8	9	10	11	12	13	14			
		Residential	Secondary <= 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale			

TOTAL SYSTEM BENEFIT FUND EXPENSES

000106

PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-1 DEPRECIATION & AMORTIZATION EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	Reference Schedule	1 DIST Function	2 Staff Adjustments	3 Total TX Company	4 PF #	5 Functionalization Factor Name
Depreciation and Amortization Expense							
Intangible Plant							
A301	Organization	II-E-1	-	-	-	55	LABOR
A302	Franchise and Consents	II-E-1	375,312	-	375,312	55	LABOR
A303	Miscellaneous Intangible Plant		1,737,551	-	1,737,551	55	LABOR
	Subtotal		2,112,863	-	2,112,863		
Transmission Plant							
A350	Land and Land Rights	II-E-1	101	-	101	4	DEMANDDP
A352	Structures and Improvements		787	-	787	4	DEMANDDP
A353	Station Equipment		221,350	-	221,350	4	DEMANDDP
A354	Towers and Fixtures		-	-	-	4	DEMANDDP
A355	Poles and Fixtures		-	-	-	4	DEMANDDP
A356	O.H. Conductors & Devices		-	-	-	4	DEMANDDP
A357	Underground Conduit		-	-	-	4	DEMANDDP
A358	Underground Conductors		-	-	-	4	DEMANDDP
A359	Roads and Trails		-	-	-	4	DEMANDDP
	Subtotal		222,238	-	222,238		
Distribution							
A360	Land and Land Rights	II-E-1	12,136	-	12,136	4	DEMANDDP
A361	Structures and Improvements		311	-	311	4	DEMANDDP
A362	Station Equipment		1,300,188	-	1,300,188	4	DEMANDDP
A363	Storage Battery Equipment		-	-	-	4	DEMANDDP
A364	Poles, Towers & Fixtures		9,206,415	-	9,206,415	81	PLT364
A365	O.H. Conductors & Devices		2,424,157	-	2,424,157	82	PLT365
A366	Underground Conduits		200,193	-	200,193	83	PLT366
A367	U.G. Conductors & Devices		778,199	-	778,199	84	PLT367
A368	Line Transformers		2,513,107	-	2,513,107	47	PLT368
A369	Services		4,055,924	-	4,055,924	10	SERVICES
A370	Meters		-	-	-	11	METERS
A371	Install. on Customer Prem.		1,059,121	-	1,059,121	12	NROADLIGHT
A372	Leased Prop. on Cust. Premises		2,440	-	2,440	4	DEMANDDP
A373	Street Lights		1,587,498	-	1,587,498	13	ROADLIGHT
	Subtotal		23,139,689	-	23,139,689		
General Plant							
A389.1	Land and Land Rights	II-E-1	542	-	542	55	LABOR
A390	Structures and Improvements		263,862	-	263,862	55	LABOR
A391	A391 Office Furniture		45,087	-	45,087	55	LABOR
A391	Office Equipment-Computers		-	-	-	55	LABOR
A392	Transportation equipment		231,779	-	231,779	55	LABOR
A393	Store Equipment		8,217	-	8,217	55	LABOR
A394	Tools, Shop & Garage Equip		115,918	-	115,918	55	LABOR
A395	Lab Equip		-	-	-	55	LABOR
A396	Power Operated Equipment		12,268	-	12,268	55	LABOR
A397	Communication equi		891,890	-	891,890	55	LABOR
A398	Misc Equip		24,165	-	24,165	55	LABOR
A399	Other Intangible Prop - Depr		4,248	-	4,248	55	LABOR
A399	Other Intangible Prop - Depletable		-	-	-	55	LABOR
	Subtotal		1,597,976	-	1,597,976		
TOTAL DEPRECIATION & AMORTIZATION			27,872,766	-	27,872,766		

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PUBLIC UTILITY COMMISSION OF TEXAS
AEP TEXAS NORTH COMPANY
II-E-1 DEPRECIATION & AMORTIZATION EXPENSE
TEST YEAR ENDING 6/30/2006
DOCKET NO. 33310
DISTRIBUTION MODEL

Account Number	Description	6	7	8	9	10	11	12	13	14
		Residential	Secondary ≤ 10 kW	Secondary > 10 kW IDR	Secondary > 10 kW Non-IDR	Primary IDR	Primary Non-IDR	Transmission	Lighting	Wholesale
Intangible Plant										
Depreciation and Amortization Expense										
Intangible Plant										
A301	Organization									
A302	Franchise and Consents									
A303	Miscellaneous Intangible Plant									
		162,372	12,704	23,116	100,610	45,204	2,978	-	18,247	10,082
		751,719	58,816	107,016	465,784	209,279	13,786	-	84,478	46,674
		914,090	71,520	130,132	566,394	254,483	16,763	-	102,725	56,755
	Subtotal									
Transmission Plant										
A350	Land and Land Rights	45	3	7	28	13	1	-	2	3
A352	Structures and Improvements	347	24	51	220	102	7	-	13	23
A353	Station Equipment	97,641	6,632	14,403	61,949	28,806	1,898	-	3,596	6,424
A354	Towers and Fixtures	-	-	-	-	-	-	-	-	-
A355	Poles and Fixtures	-	-	-	-	-	-	-	-	-
A356	O.H. Conductors & Devices	-	-	-	-	-	-	-	-	-
A357	Underground Conduit	-	-	-	-	-	-	-	-	-
A358	Underground Conductors	-	-	-	-	-	-	-	-	-
A359	Roads and Trails	-	-	-	-	-	-	-	-	-
	Others	-	-	-	-	-	-	-	-	-
	Subtotal	98,033	6,659	14,461	62,198	28,922	1,905	-	3,611	6,450
Distribution										
A360	Land and Land Rights	5,353	364	790	3,397	1,579	104	-	197	352
A361	Structures and Improvements	137	9	20	87	40	3	-	5	9
A362	Station Equipment	573,533	38,957	84,602	363,885	169,204	11,146	-	21,124	37,736
A363	Storage Battery Equipment	-	-	-	-	-	-	-	-	-
A364	Poles, Towers & Fixtures	4,061,091	275,851	599,054	2,576,609	1,198,108	78,922	-	149,576	267,205
A365	O.H. Conductors & Devices	1,069,333	72,635	157,738	678,451	315,476	20,781	-	39,385	70,358
A366	Underground Conduits	88,308	5,998	13,026	56,028	26,053	1,716	-	3,253	5,810
A367	U.G. Conductors & Devices	343,276	23,317	50,637	217,795	101,274	6,671	-	12,643	22,586
A368	Line Transformers	1,108,570	75,300	163,526	703,346	327,052	21,544	-	40,830	72,940
A369	Services	2,568,897	917,429	8,159	561,439	-	-	-	-	-
A370	Motors	-	-	-	-	-	-	-	-	-
A371	Install. on Customer Prem.	-	-	-	-	-	-	-	1,059,121	-
A372	Leased Prop. on Cust. Premises	1,076	73	159	683	318	21	-	40	71
A373	Street Lights	-	-	-	-	-	-	-	1,587,498	-
	Subtotal	9,819,575	1,405,932	1,077,712	5,161,720	2,139,104	140,907	-	2,913,672	477,063
General Plant										
A389.1	Land and Land Rights	234	18	33	145	65	4	-	26	15
A390	Structures and Improvements	114,155	8,932	16,251	70,733	31,781	2,093	-	12,829	7,088
A391	Office Furniture	19,506	1,526	2,777	12,086	5,430	358	-	2,192	1,211
A391	Office Equipment-Computers	-	-	-	-	-	-	-	-	-
A392	Transportation equipment	100,275	7,846	14,275	62,133	27,917	1,839	-	11,269	6,226
A393	Store Equipment	3,555	278	506	2,203	990	65	-	400	221
A394	Tools, Shop & Garage Equip	50,150	3,924	7,139	31,074	13,962	920	-	5,636	3,114
A395	Lab Equip	-	-	-	-	-	-	-	-	-
A396	Power Operated Equipment	5,308	415	756	3,289	1,478	97	-	596	330
A397	Communication equi	385,859	30,190	54,932	239,088	107,423	7,076	-	43,363	23,958
A398	Misc Equip	10,455	818	1,488	6,478	2,911	192	-	1,175	649
A399	Other Intangible Prop - Depr	1,838	144	262	1,139	512	34	-	207	114
A399	Other Intangible Prop - Depletable	-	-	-	-	-	-	-	-	-
	Subtotal	691,334	54,091	98,420	428,368	192,468	12,478	-	77,492	42,925
TOTAL DEPRECIATION & AMORTIZATION										
		11,523,032	1,842,293	1,328,724	6,218,690	2,614,977	172,254	-	3,897,700	583,196

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