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SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO § BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE § OF
RATES § ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
COMMISSION STAFF'S EIGHTH REQUEST FOR INFORMATION
QUESTION NOS. STAFF 8-1 THROUGH STAFF 8-4

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STAFF 8-1:

What are the functions used in EPE's Functional Cost of Service Study?

RESPONSE:

Functionalization is the first step in developing El Paso Electric Company's ("EPE") cost of service model (see Direct Testimony of Adrian Hernandez, p. 4). EPE relies on the functionalized FERC accounts to determine if costs are directly related to Production, Transmission, Distribution, Customer Service, or Administrative and General ("A&G") to determine how to allocate costs between jurisdictions and rate classes.

While EPE does not have a "functional cost of service" that presents a cost of service for each of the functions, the DEC Components study provides classification detail that goes beyond function. Therefore, functional cost can be derived from the DEC study (see Table AH-3 from Direct Testimony of Adrian Hernandez, p. 28).

See Staff 8-1 Attachments 1 and 2 for a summary of rate base and expenses but function.

Preparer: Adrian Hernandez

Title: Senior Rate Analyst – Rates

Sponsor: Adrian Hernandez

Title: Senior Rate Analyst – Rates

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
RATE BASE SUMMARY BY FUNCTION
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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Line No.	Description	Test Year Total	FUNCTION \$				FUNCTION %			
			Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	PLANT IN SERVICE									
2										
3	A101 & 106 Plant In Service									
4	Intangible Plant									
5	303 Miscellaneous Intangible Plant	93,956,287	13,666,082	22,318,320	25,598,666	32,373,219	14.55%	23.75%	27.25%	34.46%
6	Total Intangible Plant	93,956,287	13,666,082	22,318,320	25,598,666	32,373,219	14.55%	23.75%	27.25%	34.46%
7										
8	Steam Production									
9	310 Land & Land Rights	229,561	229,561	0	0	0	100.00%	0.00%	0.00%	0.00%
10	311 Structures and Improvements	59,936,347	59,936,347	0	0	0	100.00%	0.00%	0.00%	0.00%
11	312 Boiler Plant Equipment	137,685,624	137,685,624	0	0	0	100.00%	0.00%	0.00%	0.00%
12	313 Engines / Engine Driven Gen	73,065,851	73,065,851	0	0	0	100.00%	0.00%	0.00%	0.00%
13	314 Turbo generator Units	124,610,542	124,610,542	0	0	0	100.00%	0.00%	0.00%	0.00%
14	315 Accessory Electric Equip.	32,216,828	32,216,828	0	0	0	100.00%	0.00%	0.00%	0.00%
15	316 Misc. Power Plant Equip.	43,635,933	43,635,933	0	0	0	100.00%	0.00%	0.00%	0.00%
16	317 Asset Retirement Costs - Steam	(201,675)	(201,675)	0	0	0	100.00%	0.00%	0.00%	0.00%
17	Other Production Plant Adjustments	(127,936)	(127,936)	0	0	0	100.00%	0.00%	0.00%	0.00%
18	Total Steam Production	471,051,075	471,051,075	0	0	0	100.00%	0.00%	0.00%	0.00%
19										
20	Nuclear Production									
21	303 Misc. Intangible Plant	46,349,470	46,349,470	0	0	0	100.00%	0.00%	0.00%	0.00%
22	320 Land & Land Rights	1,915,468	1,915,468	0	0	0	100.00%	0.00%	0.00%	0.00%
23	321 Structures and Improvements	448,570,936	448,570,936	0	0	0	100.00%	0.00%	0.00%	0.00%
24	322 Reactor Plant Equipment	655,562,367	655,562,367	0	0	0	100.00%	0.00%	0.00%	0.00%
25	323 Turbogenerator units	217,917,993	217,917,993	0	0	0	100.00%	0.00%	0.00%	0.00%
26	324 Accessory Electric Equip.	148,856,289	148,856,289	0	0	0	100.00%	0.00%	0.00%	0.00%
27	325 Misc. Power Plant Equip.	117,782,146	117,782,146	0	0	0	100.00%	0.00%	0.00%	0.00%
28	326 Asset Retirement Costs - Nuclear	(32,242,804)	(32,242,804)	0	0	0	100.00%	0.00%	0.00%	0.00%
29	350 Land and Land Rights	8,639	8,639	0	0	0	100.00%	0.00%	0.00%	0.00%
30	353 Station Equipment	11,335,262	11,335,262	0	0	0	100.00%	0.00%	0.00%	0.00%
31	354 Towers and Fixtures	1,205,986	1,205,986	0	0	0	100.00%	0.00%	0.00%	0.00%
32	356 O.H. Conductors & Devices	209,731	209,731	0	0	0	100.00%	0.00%	0.00%	0.00%
33	391 Computer Equipment	749,673	749,673	0	0	0	100.00%	0.00%	0.00%	0.00%
34	392 Transportation Equipment	3,294,008	3,294,008	0	0	0	100.00%	0.00%	0.00%	0.00%
35	393 Stores Equip	7,063	7,063	0	0	0	100.00%	0.00%	0.00%	0.00%
36	394 Tools Shop and Garage Equip	1,160,847	1,160,847	0	0	0	100.00%	0.00%	0.00%	0.00%
37	396 Power Operated Equipment	3,889,046	3,889,046	0	0	0	100.00%	0.00%	0.00%	0.00%
38	397 Communication Equipment	3,436,802	3,436,802	0	0	0	100.00%	0.00%	0.00%	0.00%
39	398 Misc Equipment	11,799	11,799	0	0	0	100.00%	0.00%	0.00%	0.00%
40	Nuclear Production Plant Adjustments	(645,584,482)	(645,584,482)	0	0	0	100.00%	0.00%	0.00%	0.00%
41	Total Nuclear Production	984,436,241	984,436,241	0	0	0	100.00%	0.00%	0.00%	0.00%
42										

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
RATE BASE SUMMARY BY FUNCTION
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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Line No.	Description	Test Year Total	FUNCTION \$				FUNCTION %			
			Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
43	Other Production									
44	340 Land & Land Rights	2,287,278	2,287,278	0	0	0	100.00%	0.00%	0.00%	0.00%
45	341 Structures and Improvements	38,838,381	38,838,381	0	0	0	100.00%	0.00%	0.00%	0.00%
46	342 Fuel Holder, Producer & Acc	20,456,646	20,456,646	0	0	0	100.00%	0.00%	0.00%	0.00%
47	343 Prime movers	302,419,461	302,419,461	0	0	0	100.00%	0.00%	0.00%	0.00%
48	344 Generators	27,863,775	27,863,775	0	0	0	100.00%	0.00%	0.00%	0.00%
49	345 Accessory Plant Equipment	22,803,414	22,803,414	0	0	0	100.00%	0.00%	0.00%	0.00%
50	346 Misc. Power Plant Equipment	5,224,754	5,224,754	0	0	0	100.00%	0.00%	0.00%	0.00%
51	347 Asset Retirement Costs - Other	207,583	207,583	0	0	0	100.00%	0.00%	0.00%	0.00%
52	Other Plant Adjustments	(237,960)	(237,960)	0	0	0	100.00%	0.00%	0.00%	0.00%
53	Total Other Production	419,863,333	419,863,333	0	0	0	100.00%	0.00%	0.00%	0.00%
54										
55	Total Production Plant	1,875,350,648	1,875,350,648	0	0	0	100.00%	0.00%	0.00%	0.00%
56										
57	Transmission Plant									
58	350 Land and Land Rights	32,760,432	0	32,760,432	0	0	0.00%	100.00%	0.00%	0.00%
59	352 Structures and Improvements	9,999,086	0	9,999,086	0	0	0.00%	100.00%	0.00%	0.00%
60	353 Station Equipment	153,288,039	0	153,288,039	0	0	0.00%	100.00%	0.00%	0.00%
61	354 Towers and Fixtures	23,801,330	0	23,801,330	0	0	0.00%	100.00%	0.00%	0.00%
62	355 Poles and Fixtures	141,879,707	0	141,879,707	0	0	0.00%	100.00%	0.00%	0.00%
63	356 O.H. Conductors & Devices	78,462,530	0	78,462,530	0	0	0.00%	100.00%	0.00%	0.00%
64	359 Roads and Trails	2,945,408	0	2,945,408	0	0	0.00%	100.00%	0.00%	0.00%
65	Transmission Plant Adjustments	(1,186,347)	0	(1,186,347)	0	0	0.00%	100.00%	0.00%	0.00%
66	Total Transmission Plant	441,950,185	0	441,950,185	0	0	0.00%	100.00%	0.00%	0.00%
67										
68	Distribution Plant									
69	360 Land and Land Rights	9,223,070	0	0	9,223,070	0	0.00%	0.00%	100.00%	0.00%
70	361 Structures and Improvements	23,079,223	0	0	23,079,223	0	0.00%	0.00%	100.00%	0.00%
71	362 Station Equipment	229,751,970	0	0	229,751,970	0	0.00%	0.00%	100.00%	0.00%
72	364 Poles, Towers & Fixtures	131,007,070	0	0	131,007,070	0	0.00%	0.00%	100.00%	0.00%
73	365 O.H. Conductors & Devices	90,911,084	0	0	90,911,084	0	0.00%	0.00%	100.00%	0.00%
74	366 Underground Conduits	104,732,197	0	0	104,732,197	0	0.00%	0.00%	100.00%	0.00%
75	367 U.G. Conductors & Devices	132,327,342	0	0	132,327,342	0	0.00%	0.00%	100.00%	0.00%
76	368 Line Transformers	221,531,430	0	0	221,531,430	0	0.00%	0.00%	100.00%	0.00%
77	369 Services	41,728,794	0	0	41,728,794	0	0.00%	0.00%	100.00%	0.00%
78	370 Meters	51,750,006	0	0	51,750,006	0	0.00%	0.00%	100.00%	0.00%
79	371 Install. on Customer Prem.	8,930,114	0	0	8,930,114	0	0.00%	0.00%	100.00%	0.00%
80	373 Street Lights	9,861,814	0	0	9,861,814	0	0.00%	0.00%	100.00%	0.00%
81	Distribution Plant Adjustment	(4,660,635)	0	0	(4,660,635)	0	0.00%	0.00%	100.00%	0.00%
82	Total Distribution Plant	1,050,173,478	0	0	1,050,173,478	0	0.00%	0.00%	100.00%	0.00%
83										
84	General Plant									
85	389 Land and Land Rights	1,330,339	467,160	290,368	351,569	221,242	35.12%	21.83%	26.43%	16.63%

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
86	390 Structures and Improvements	92,097,909	32,340,966	20,101,874	24,338,732	15,316,338	35.12%	21.83%	26.43%	16.63%
87	391 Office Furniture & Equip.	5,382,302	1,890,041	1,174,775	1,422,382	895,103	35.12%	21.83%	26.43%	16.63%
88	391.1 Computer Equip.	20,016,208	7,028,862	4,368,865	5,289,687	3,328,794	35.12%	21.83%	26.43%	16.63%
89	392 Transportation Equipment	40,503,919	14,223,296	8,840,642	10,703,978	6,736,002	35.12%	21.83%	26.43%	16.63%
90	393 Store Equipment	42,115	14,789	9,192	11,130	7,004	35.12%	21.83%	26.43%	16.63%
91	394 Tools, Shop & Garage Equip.	5,211,406	1,830,030	1,137,474	1,377,219	866,683	35.12%	21.83%	26.43%	16.63%
92	395 Laboratory Equipment	4,341,519	1,524,561	947,607	1,147,334	722,016	35.12%	21.83%	26.43%	16.63%
93	396 Power Operated Equipment	3,548,741	1,246,171	774,571	937,826	590,173	35.12%	21.83%	26.43%	16.63%
94	397 Communication Equipment	27,792,737	9,759,657	6,066,219	7,344,792	4,622,070	35.12%	21.83%	26.43%	16.63%
95	398 Misc. Equipment	4,256,365	1,494,659	929,021	1,124,830	707,855	35.12%	21.83%	26.43%	16.63%
96	399 Asset Retirement	68,998	24,229	15,060	18,234	11,475	35.12%	21.83%	26.43%	16.63%
97	General Plant Adjustment	(812,897)	(285,456)	(177,428)	(214,824)	(135,189)	35.12%	21.83%	26.43%	16.63%
98	Total General Plant	203,779,660	71,558,964	44,478,242	53,852,889	33,889,565	35.12%	21.83%	26.43%	16.63%
99	Total Plant in Service	3,665,210,259	1,960,575,695	508,746,746	1,129,625,033	66,262,785	53.49%	13.88%	30.82%	1.81%
100										
101	ACCUM PROVISION FOR DEPREC & AMORT									
102										
103	111 Accum. Prov. For Amortization									
104	303 Misc. Intangible	(61,463,206)	(16,252,407)	(12,349,928)	(25,170,609)	(7,690,261)	26.44%	20.09%	40.95%	12.51%
105	Total A111 Accum. Prov. For Amortization	(61,463,206)	(16,252,407)	(12,349,928)	(25,170,609)	(7,690,261)	26.44%	20.09%	40.95%	12.51%
106										
107	108 Accum. Prov. For Depreciation									
108	Steam Production Accum. Depr.									
109	310 Land & Land Rights	(4)	(4)	0	0	0	100.00%	0.00%	0.00%	0.00%
110	311 Structures and Improvements	(20,348,295)	(20,348,295)	0	0	0	100.00%	0.00%	0.00%	0.00%
111	312 Boiler Plant Equipment	(54,237,522)	(54,237,522)	0	0	0	100.00%	0.00%	0.00%	0.00%
112	313 Engines / Engine Driven Gen	(16,269,899)	(16,269,899)	0	0	0	100.00%	0.00%	0.00%	0.00%
113	314 Turbo generator Units	(67,392,301)	(67,392,301)	0	0	0	100.00%	0.00%	0.00%	0.00%
114	315 Accessory Electric Equip.	(12,976,600)	(12,976,600)	0	0	0	100.00%	0.00%	0.00%	0.00%
115	316 Misc. Power Plant Equip.	(29,132,836)	(29,132,836)	0	0	0	100.00%	0.00%	0.00%	0.00%
116	317 Asset Retirement Costs - Steam	104,946	104,946	0	0	0	100.00%	0.00%	0.00%	0.00%
117	Steam Production Accum Depr. Adjustments	5,816	5,816	0	0	0	100.00%	0.00%	0.00%	0.00%
118	Total Steam Production Accum. Depr.	(200,246,694)	(200,246,694)	0	0	0	100.00%	0.00%	0.00%	0.00%
119										
120	Nuclear Production Accum. Depr.									
121	303 Misc. Intangible plant	(19,848,544)	(19,848,544)	0	0	0	100.00%	0.00%	0.00%	0.00%
122	320 Land & Land Rights	1,656	1,656	0	0	0	100.00%	0.00%	0.00%	0.00%
123	321 Structures and Improvements	(234,297,330)	(234,297,330)	0	0	0	100.00%	0.00%	0.00%	0.00%
124	322 Reactor Plant Equipment	(352,680,788)	(352,680,788)	0	0	0	100.00%	0.00%	0.00%	0.00%
125	323 Turbogenerator units	(104,035,842)	(104,035,842)	0	0	0	100.00%	0.00%	0.00%	0.00%
126	324 Accessory Electric Equip.	(98,094,379)	(98,094,379)	0	0	0	100.00%	0.00%	0.00%	0.00%
127	325 Misc. Power Plant Equip.	(244,541,930)	(244,541,930)	0	0	0	100.00%	0.00%	0.00%	0.00%
128	326 Asset Retirement Costs - Nuclear	5,138,881	5,138,881	0	0	0	100.00%	0.00%	0.00%	0.00%

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			Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
129	350 Land and Land Rights	(2,086)	(2,086)	0	0	0	100.00%	0.00%	0.00%	0.00%
130	353 Station Equipment	(2,621,934)	(2,621,934)	0	0	0	100.00%	0.00%	0.00%	0.00%
131	354 Towers and Fixtures	(368,950)	(368,950)	0	0	0	100.00%	0.00%	0.00%	0.00%
132	356 O.H. Conductors & Devices	(120,619)	(120,619)	0	0	0	100.00%	0.00%	0.00%	0.00%
133	391 Computer Equipment	(26,194)	(26,194)	0	0	0	100.00%	0.00%	0.00%	0.00%
134	392 Transportation Equipment	54,565	54,565	0	0	0	100.00%	0.00%	0.00%	0.00%
135	393 Stores Equipment	(373)	(373)	0	0	0	100.00%	0.00%	0.00%	0.00%
136	394 Tools, Shop & Garage Equip.	(152,178)	(152,178)	0	0	0	100.00%	0.00%	0.00%	0.00%
137	396 Power Operated Equipment	(1,531,839)	(1,531,839)	0	0	0	100.00%	0.00%	0.00%	0.00%
138	397 Communication Equipment	(929,204)	(929,204)	0	0	0	100.00%	0.00%	0.00%	0.00%
139	398 Misc Equipment	201	201	0	0	0	100.00%	0.00%	0.00%	0.00%
140	Nuclear Production Accum Depr. Adjustments	705,047,606	705,047,606	0	0	0	100.00%	0.00%	0.00%	0.00%
141	Total Nuclear Production Accum. Depr.	(349,009,282)	(349,009,282)	0	0	0	100.00%	0.00%	0.00%	0.00%
142										
143	Other Production Accum. Depr.									
144	340 Land and Land Rights	(0)	(0)	0	0	0	100.00%	0.00%	0.00%	0.00%
145	341 Structures and Improvements	(8,761,063)	(8,761,063)	0	0	0	100.00%	0.00%	0.00%	0.00%
146	342 Fuel Holder, Producer & Acc	(2,365,333)	(2,365,333)	0	0	0	100.00%	0.00%	0.00%	0.00%
147	343 Prime movers	(34,397,155)	(34,397,155)	0	0	0	100.00%	0.00%	0.00%	0.00%
148	344 Generators	(3,064,061)	(3,064,061)	0	0	0	100.00%	0.00%	0.00%	0.00%
149	345 Accessory Plant Equipment	(3,281,117)	(3,281,117)	0	0	0	100.00%	0.00%	0.00%	0.00%
150	346 Misc. Power Plant Equipment	(3,482,863)	(3,482,863)	0	0	0	100.00%	0.00%	0.00%	0.00%
151	347 Asset Retirement Costs - Other	(35,305)	(35,305)	0	0	0	100.00%	0.00%	0.00%	0.00%
152	Other Production Accum Depr. Adjustments	30,227	30,227	0	0	0	100.00%	0.00%	0.00%	0.00%
153	Total Other Production Accum. Depr.	(55,356,670)	(55,356,670)	0	0	0	100.00%	0.00%	0.00%	0.00%
154										
155	Total Production Accumulated Depreciation	(604,612,646)	(604,612,646)	0	0	0	100.00%	0.00%	0.00%	0.00%
156										
157	Transmission Plant Accum. Depr.									
158	350 Land and Land Rights	(6,937,837)	0	(6,937,837)	0	0	0.00%	100.00%	0.00%	0.00%
159	352 Structures and Improvements	(3,493,055)	0	(3,493,055)	0	0	0.00%	100.00%	0.00%	0.00%
160	353 Station Equipment	(71,667,143)	0	(71,667,143)	0	0	0.00%	100.00%	0.00%	0.00%
161	354 Towers and Fixtures	(12,086,340)	0	(12,086,340)	0	0	0.00%	100.00%	0.00%	0.00%
162	355 Poles and Fixtures	(53,436,099)	0	(53,436,099)	0	0	0.00%	100.00%	0.00%	0.00%
163	356 O.H. Conductors & Devices	(44,689,500)	0	(44,689,500)	0	0	0.00%	100.00%	0.00%	0.00%
164	359 Roads and Trails	(985,864)	0	(985,864)	0	0	0.00%	100.00%	0.00%	0.00%
165	Transmission Accum Depr. Adjustments	74,620	0	74,620	0	0	0.00%	100.00%	0.00%	0.00%
166	Total Transmission Plant Accum. Depr.	(193,221,217)	0	(193,221,217)	0	0	0.00%	100.00%	0.00%	0.00%
167										
168	Distribution Plant Accum. Depr.									
169	360 Land Rights	(489,529)	0	0	(489,529)	0	0.00%	0.00%	100.00%	0.00%
170	361 Structures and Improvements	(2,660,759)	0	0	(2,660,759)	0	0.00%	0.00%	100.00%	0.00%
171	362 Station Equipment	(49,873,967)	0	0	(49,873,967)	0	0.00%	0.00%	100.00%	0.00%

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Line No.	Description	Test Year	FUNCTION \$					FUNCTION %			
			Total	Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
172	364 Poles, Towers and Fixtures		(40,782,529)	0	0	(40,782,529)	0	0.00%	0.00%	100.00%	0.00%
173	365 O.H. Conductors and Devices		(25,235,332)	0	0	(25,235,332)	0	0.00%	0.00%	100.00%	0.00%
174	366 U.G. Conduits		(28,828,481)	0	0	(28,828,481)	0	0.00%	0.00%	100.00%	0.00%
175	367 U.G. Conductors and Devices		(32,943,511)	0	0	(32,943,511)	0	0.00%	0.00%	100.00%	0.00%
176	368 Line Transformers		(51,161,614)	0	0	(51,161,614)	0	0.00%	0.00%	100.00%	0.00%
177	369 Services		(20,559,254)	0	0	(20,559,254)	0	0.00%	0.00%	100.00%	0.00%
178	370 Meters		(26,617,021)	0	0	(26,617,021)	0	0.00%	0.00%	100.00%	0.00%
179	371 Install. on Customer Prem.		(3,705,743)	0	0	(3,705,743)	0	0.00%	0.00%	100.00%	0.00%
180	373 Street Lighting		(5,393,435)	0	0	(5,393,435)	0	0.00%	0.00%	100.00%	0.00%
181	Distribution Accum Depr. Adjustment		413,063	0	0	413,063	0	0.00%	0.00%	100.00%	0.00%
182	Total Distribution Plant Accum. Depr.		(287,838,113)	0	0	(287,838,113)	0	0.00%	0.00%	100.00%	0.00%
183											
184	General Plant Accum. Depr.										
185	389 Land and Land Rights		(6,583)	(2,312)	(1,437)	(1,740)	(1,095)	35.12%	21.83%	26.43%	16.63%
186	390 Structures and Improvements		(13,930,848)	(4,891,936)	(3,040,635)	(3,681,508)	(2,316,769)	35.12%	21.83%	26.43%	16.63%
187	391 Office Furniture & Equip.		(4,914,841)	(1,725,888)	(1,072,744)	(1,298,846)	(817,362)	35.12%	21.83%	26.43%	16.63%
188	391.1 Computer Equip.		(14,403,092)	(5,057,769)	(3,143,710)	(3,806,308)	(2,395,305)	35.12%	21.83%	26.43%	16.63%
189	392 Transportation Equipment		(26,186,745)	(9,195,699)	(5,715,685)	(6,920,376)	(4,354,985)	35.12%	21.83%	26.43%	16.63%
190	393 Store Equipment		(40,923)	(14,370)	(8,932)	(10,815)	(6,806)	35.12%	21.83%	26.43%	16.63%
191	394 Tools, Shop & Garage Equip.		(1,642,851)	(576,901)	(358,579)	(434,156)	(273,214)	35.12%	21.83%	26.43%	16.63%
192	395 Laboratory Equipment		(1,779,104)	(624,747)	(388,318)	(470,164)	(295,874)	35.12%	21.83%	26.43%	16.63%
193	396 Power Operated Equipment		(977,999)	(343,433)	(213,464)	(258,456)	(162,646)	35.12%	21.83%	26.43%	16.63%
194	397 Communication Equipment		(11,464,697)	(4,025,926)	(2,502,357)	(3,029,778)	(1,906,636)	35.12%	21.83%	26.43%	16.63%
195	398 Misc. Equipment		(1,346,092)	(472,692)	(293,807)	(355,732)	(223,862)	35.12%	21.83%	26.43%	16.63%
196	399 Asset Retirement		(19,643)	(6,898)	(4,287)	(5,191)	(3,267)	35.12%	21.83%	26.43%	16.63%
197	General Accum Depr. Adjustment		83,058	29,167	18,129	21,950	13,813	35.12%	21.83%	26.43%	16.63%
198	Total General Plant Accum. Depr.		(76,630,359)	(26,909,404)	(16,725,829)	(20,251,119)	(12,744,008)	35.12%	21.83%	26.43%	16.63%
199											
200	Total A108 Accum. Prov. For Depreciation		(1,162,302,335)	(631,522,050)	(209,947,046)	(308,089,232)	(12,744,008)	54.33%	18.06%	26.51%	1.10%
201											
202	Total Accum. Deprec. & Amort. (A108 & A111)		(1,223,765,541)	(647,774,457)	(222,296,974)	(333,259,842)	(20,434,269)	52.93%	18.16%	27.23%	1.67%
203											
204	Net Plant in Service		2,441,444,717	1,312,801,238	286,449,772	796,365,192	45,828,515	53.77%	11.73%	32.62%	1.88%
205											
206	ADDITIONS TO RATE BASE - WORKING CAPITAL										
207											
208	Cash Allowance-Working Capital		(2,622,625)	(1,610,099)	(362,010)	(382,204)	(268,311)	61.39%	13.80%	14.57%	10.23%
209	Total CWC		(2,622,625)	(1,610,099)	(362,010)	(382,204)	(268,311)	61.39%	13.80%	14.57%	10.23%
210											
211	151 Fuel Inventory										
212	Fuel Inventory		1,371,078	1,371,078	0	0	0	100.00%	0.00%	0.00%	0.00%
213	Fuel Inventory - Allowance		22,728	22,728	0	0	0	100.00%	0.00%	0.00%	0.00%
214	Total A151 Fuel Inventory		1,393,806	1,393,806	0	0	0	100.00%	0.00%	0.00%	0.00%

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			Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
215										
216	154 Materials	48,530,177	29,379,939	2,341,202	16,809,036	0	60.54%	4.82%	34.64%	0.00%
217	Total A154 Materials	48,530,177	29,379,939	2,341,202	16,809,036	0	60.54%	4.82%	34.64%	0.00%
218										
219	165 Prepayments	14,822,703	8,026,288	2,493,018	3,045,034	1,258,362	54.15%	16.82%	20.54%	8.49%
220	A165 Total Prepayments	14,822,703	8,026,288	2,493,018	3,045,034	1,258,362	54.15%	16.82%	20.54%	8.49%
221										
222	Total Working Capital	62,124,061	37,189,934	4,472,210	19,471,866	990,051	59.86%	7.20%	31.34%	1.59%
223										
224	ADDITIONS TO RATE BASE									
225										
226	Additions to Rate Base									
227	Coal Reclamation Asset	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
228										
229	Other Regulatory Assets	9,523,392	5,120,870	1,117,360	3,106,397	178,764	53.77%	11.73%	32.62%	1.88%
230	Total Other Regulatory Assets	9,523,392	5,120,870	1,117,360	3,106,397	178,764	53.77%	11.73%	32.62%	1.88%
231										
232	Misc. Deferred Debits	3,857,693	3,857,693	0	0	0	100.00%	0.00%	0.00%	0.00%
233	Total Misc. Deferred Debits	3,857,693	3,857,693	0	0	0	100.00%	0.00%	0.00%	0.00%
234										
235	Nuclear Fuel	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
236										
237										
238	Tax Regulatory Assets									
239	ADIT - Ratebase - Federal	45,317,333	17,120,830	6,507,924	18,096,427	3,592,153	37.78%	14.36%	39.93%	7.93%
240										
241	ADIT - Ratebase - State	3,508,485	1,273,257	510,074	1,430,963	294,192	36.29%	14.54%	40.79%	8.39%
242										
243	FAS109 Incremental Bal - Federal	63,603,480	34,200,542	7,462,468	20,746,565	1,193,905	53.77%	11.73%	32.62%	1.88%
244										
245	FAS109 Incremental Bal - State	3,700,913	1,990,036	434,221	1,207,186	69,470	53.77%	11.73%	32.62%	1.88%
246										
247	Total Tax Regulatory Assets	116,130,211	54,584,664	14,914,686	41,481,141	5,149,720	47.00%	12.84%	35.72%	4.43%
248										
249	Total Additions to Rate Base	129,511,296	63,563,228	16,032,046	44,587,538	5,328,484	49.08%	12.38%	34.43%	4.11%
250										
251										
252	DEDUCTIONS TO RATE BASE									
253										
254	Deductions to Rate Base									
255										
256	Customer Deposits	(5,614,689)	0	0	0	(5,614,689)	0.00%	0.00%	0.00%	100.00%
257	Total Customer Deposits	(5,614,689)	0	0	0	(5,614,689)	0.00%	0.00%	0.00%	100.00%

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Line No.	Description	Test Year Total	FUNCTION \$				FUNCTION %			
			Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
258										
259	Customers Advances For Const.	(25,033,070)	0	0	(25,033,070)	0	0.00%	0.00%	100.00%	0.00%
260	Total Customer Advances for Construction	(25,033,070)	0	0	(25,033,070)	0	0.00%	0.00%	100.00%	0.00%
261										
262	Coal Reclamation Liability	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
263										
264	Other Regulatory Liabilities	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
265	Total Other Reg Liabilities	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
266										
267	Tax Regulaotry Liability									
268	ADIT - Ratebase - Federal	(464,075,150)	(248,837,516)	(59,838,270)	(146,861,883)	(8,537,480)	53.62%	12.89%	31.65%	1.84%
269										
270	ADIT - Ratebase - State	(27,151,098)	(14,536,015)	(3,672,842)	(8,448,292)	(493,950)	53.54%	13.53%	31.12%	1.82%
271										
272	FAS109 Incremental Bal - Federal	(63,603,480)	(34,200,542)	(7,462,468)	(20,746,565)	(1,193,905)	53.77%	11.73%	32.62%	1.88%
273										
274	FAS109 Incremental Bal - State	(3,700,913)	(1,990,036)	(434,221)	(1,207,186)	(69,470)	53.77%	11.73%	32.62%	1.88%
275										
276	Total Tax Regulatory Liabilities	(558,530,641)	(299,564,109)	(71,407,800)	(177,263,926)	(10,294,805)	53.63%	12.78%	31.74%	1.84%
277										
278	Total Other Deductions	(589,178,399)	(299,564,109)	(71,407,800)	(202,296,996)	(15,909,494)	50.84%	12.12%	34.34%	2.70%
279										
280	Total Rate Base	2,043,901,676	1,113,990,290	235,546,228	658,127,600	36,237,557	54.50%	11.52%	32.20%	1.77%

Amounts may not add or tie to other schedules or workpapers due to rounding.

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Line No.	Description	Test Period Total	Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	OPERATIONS AND MAINTENANCE EXPENSE									
2	Power Production Expenses									
3	Steam Power Generation Expense									
4	Operations Expense									
5	500 Operation & Supervision	1,915,833	1,915,833	0	0	0	100.00%	0.00%	0.00%	0.00%
6	501 Fuel	45,959,869	45,959,869	0	0	0	100.00%	0.00%	0.00%	0.00%
7	502 Steam Expenses	2,091,509	2,091,509	0	0	0	100.00%	0.00%	0.00%	0.00%
8	502 Steam Expenses - Fuel	389,311	389,311	0	0	0	100.00%	0.00%	0.00%	0.00%
9	505 Electric Expenses	3,911,066	3,911,066	0	0	0	100.00%	0.00%	0.00%	0.00%
10	506 Misc. Steam Power Expenses	3,060,471	3,060,471	0	0	0	100.00%	0.00%	0.00%	0.00%
11	507 Rents	531,765	531,765	0	0	0	100.00%	0.00%	0.00%	0.00%
12	509 Allowances	21,946	21,946	0	0	0	100.00%	0.00%	0.00%	0.00%
13	Total Steam Operation	57,881,769	57,881,769	0	0	0	100.00%	0.00%	0.00%	0.00%
14	Maintenance									
15	510 Maint. Super & Eng.	1,809,150	1,809,150	0	0	0	100.00%	0.00%	0.00%	0.00%
16	511 Maint. of Structures	907,466	907,466	0	0	0	100.00%	0.00%	0.00%	0.00%
17	512 Maint. of Boiler Plant	6,919,737	6,919,737	0	0	0	100.00%	0.00%	0.00%	0.00%
18	513 Maint. of Electric Plant	11,269,333	11,269,333	0	0	0	100.00%	0.00%	0.00%	0.00%
19	514 Maint. of Misc. Steam Plant	1,899,448	1,899,448	0	0	0	100.00%	0.00%	0.00%	0.00%
20	Total Steam Maintenance	22,805,134	22,805,134	0	0	0	100.00%	0.00%	0.00%	0.00%
21	Total Steam Power Generation Exp	80,686,904	80,686,904	0	0	0	100.00%	0.00%	0.00%	0.00%
22										
23	Nuclear Power Generation									
24	Operation - Nuclear									
25	517 Operation Supervision	9,725,298	9,725,298	0	0	0	100.00%	0.00%	0.00%	0.00%
26	518 Nuclear Fuel	32,864,202	32,864,202	0	0	0	100.00%	0.00%	0.00%	0.00%
27	519 Coolants and Water	5,971,979	5,971,979	0	0	0	100.00%	0.00%	0.00%	0.00%
28	520 Steam Expenses	3,853,804	3,853,804	0	0	0	100.00%	0.00%	0.00%	0.00%
29	523 Electric Expenses	4,934,280	4,934,280	0	0	0	100.00%	0.00%	0.00%	0.00%
30	524 Misc. Nuclear Power Expense	33,247,713	33,247,713	0	0	0	100.00%	0.00%	0.00%	0.00%
31	Total Allocable Nuclear Operation	90,597,275	90,597,275	0	0	0	100.00%	0.00%	0.00%	0.00%
32	Maintenance Allocable Nuclear									
33	528 Maint. Supervision	1,981,638	1,981,638	0	0	0	100.00%	0.00%	0.00%	0.00%
34	529 Maint. of Structures	1,036,425	1,036,425	0	0	0	100.00%	0.00%	0.00%	0.00%
35	530 Maint. of Reactor Plant	5,127,193	5,127,193	0	0	0	100.00%	0.00%	0.00%	0.00%
36	531 Maint. of Electric Plant	4,651,904	4,651,904	0	0	0	100.00%	0.00%	0.00%	0.00%
37	532 Maint. of Misc. Nuclear Plant	1,422,750	1,422,750	0	0	0	100.00%	0.00%	0.00%	0.00%
38	Total Nuclear Maintenance	14,219,910	14,219,910	0	0	0	100.00%	0.00%	0.00%	0.00%
39	Total Nuclear Power Generation Exp	104,817,185	104,817,185	0	0	0	100.00%	0.00%	0.00%	0.00%
40										
41	Other Power Generation									
42	Operation									
43	546 Operation Super & Engineering	891,788	891,788	0	0	0	100.00%	0.00%	0.00%	0.00%
44	547 Fuel	14,492,653	14,492,653	0	0	0	100.00%	0.00%	0.00%	0.00%
45	548 Generation Expense	743,025	743,025	0	0	0	100.00%	0.00%	0.00%	0.00%

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
46	549 Misc. Other Power Generation	623,005	623,005	0	0	0	100.00%	0.00%	0.00%	0.00%
47	550 Rents	154,899	154,899	0	0	0	100.00%	0.00%	0.00%	0.00%
48	Total Other Power Operation	16,905,370	16,905,370	0	0	0	100.00%	0.00%	0.00%	0.00%
49	Maintenance									
50	551 Maint. Supervision & Engineering	173,208	173,208	0	0	0	100.00%	0.00%	0.00%	0.00%
51	552 Maint. Structures	209,042	209,042	0	0	0	100.00%	0.00%	0.00%	0.00%
52	553 Maint. Generation. & Elect. Plant.	5,666,264	5,666,264	0	0	0	100.00%	0.00%	0.00%	0.00%
53	554 Maint. Misc. Other Power	809,326	809,326	0	0	0	100.00%	0.00%	0.00%	0.00%
54	Total Other Power Maintenance	6,857,840	6,857,840	0	0	0	100.00%	0.00%	0.00%	0.00%
55	Total Other Power Generation Exp	23,763,210	23,763,210	0	0	0	100.00%	0.00%	0.00%	0.00%
56										
57	Other Power Supply									
58	555 Purchased Power	52,276,493	52,276,493	0	0	0	100.00%	0.00%	0.00%	0.00%
59	555 Purchased Power - Nonreconcilable	1,431,449	1,431,449	0	0	0	100.00%	0.00%	0.00%	0.00%
60	556 Sys. Control & Load Dispatch	778,768	778,768	0	0	0	100.00%	0.00%	0.00%	0.00%
61	557 Other Expenses	307,310	307,310	0	0	0	100.00%	0.00%	0.00%	0.00%
62	Total Other Power Supply	54,794,019	54,794,019	0	0	0	100.00%	0.00%	0.00%	0.00%
63	Total Power Production Expense	264,061,318	264,061,318	0	0	0	100.00%	0.00%	0.00%	0.00%
64										
65	Transmission Expense									
66	Operation									
67	560 Operation Super. & Engineering.	1,717,495	0	1,717,495	0	0	0.00%	100.00%	0.00%	0.00%
68	561 Load Dispatching	2,752,468	0	2,752,468	0	0	0.00%	100.00%	0.00%	0.00%
69	562 Station Equipment	109,296	0	109,296	0	0	0.00%	100.00%	0.00%	0.00%
70	563 Overhead Line Expense	190,801	0	190,801	0	0	0.00%	100.00%	0.00%	0.00%
71	565 Trans. of Elect. - Other	5,355,348	0	5,355,348	0	0	0.00%	100.00%	0.00%	0.00%
72	566 Misc. Transmission Expense	7,202,187	0	7,202,187	0	0	0.00%	100.00%	0.00%	0.00%
73	567 Rents	93,871	0	93,871	0	0	0.00%	100.00%	0.00%	0.00%
74	Total Transmission Operation	17,421,466	0	17,421,466	0	0	0.00%	100.00%	0.00%	0.00%
75	Maintenance									
76	568 Maintenance Super. & Engineering.	12,349	0	12,349	0	0	0.00%	100.00%	0.00%	0.00%
77	569 Maint. of Structures	(1,357)	0	(1,357)	0	0	0.00%	100.00%	0.00%	0.00%
78	570 Maint. of Station Equipment	252,984	0	252,984	0	0	0.00%	100.00%	0.00%	0.00%
79	571 Maint. of Overhead Lines	1,211,062	0	1,211,062	0	0	0.00%	100.00%	0.00%	0.00%
80	573 Maint. of Misc. Trans. Plant	31,586	0	31,586	0	0	0.00%	100.00%	0.00%	0.00%
81	Total Transmission Maintenance	1,506,625	0	1,506,625	0	0	0.00%	100.00%	0.00%	0.00%
82	Total Transmission Expenses	18,928,091	0	18,928,091	0	0	0.00%	100.00%	0.00%	0.00%
83										
84	Distribution Expense									
85	Operation									
86	580 Operation Super. & Engineering.	964,821	0	0	964,821	0	0.00%	0.00%	100.00%	0.00%
87	582 Station Expense	1,179,668	0	0	1,179,668	0	0.00%	0.00%	100.00%	0.00%
88	583 Overhead Line Expense	541,699	0	0	541,699	0	0.00%	0.00%	100.00%	0.00%
89	584 Underground Line Expense	649,777	0	0	649,777	0	0.00%	0.00%	100.00%	0.00%
90	585 Street Light & Signal Systems	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%

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Line No.	Description	Test Period Total	Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
91	586 Meter Expenses	1,044,608	0	0	1,044,608	0	0.00%	0.00%	100.00%	0.00%
92	587 Customer Installation Expense	249,911	0	0	249,911	0	0.00%	0.00%	100.00%	0.00%
93	588 Misc. Distribution Expenses	7,203,731	0	0	7,203,731	0	0.00%	0.00%	100.00%	0.00%
94	589 Rents	243,813	0	0	243,813	0	0.00%	0.00%	100.00%	0.00%
95	Total Distribution Operation	12,078,029	0	0	12,078,029	0	0.00%	0.00%	100.00%	0.00%
96	Maintenance									
97	590 Maintenance Super. & Engineering.	(189)	0	0	(189)	0	0.00%	0.00%	100.00%	0.00%
98	591 Maint. of Structures	4,023	0	0	4,023	0	0.00%	0.00%	100.00%	0.00%
99	592 Maint. of Station Equipment	1,597,383	0	0	1,597,383	0	0.00%	0.00%	100.00%	0.00%
100	593 Maint. of Overhead Lines	4,507,304	0	0	4,507,304	0	0.00%	0.00%	100.00%	0.00%
101	594 Maint. of Underground Lines	763,456	0	0	763,456	0	0.00%	0.00%	100.00%	0.00%
102	595 Maint. of Line Transformers	8,665	0	0	8,665	0	0.00%	0.00%	100.00%	0.00%
103	596 Maint. of Street Lights	287,184	0	0	287,184	0	0.00%	0.00%	100.00%	0.00%
104	597 Maint. of Meters	70,994	0	0	70,994	0	0.00%	0.00%	100.00%	0.00%
105	598 Maint. of Misc. Dist. Plant	416,609	0	0	416,609	0	0.00%	0.00%	100.00%	0.00%
106	Total Distribution Maintenance	7,655,429	0	0	7,655,429	0	0.00%	0.00%	100.00%	0.00%
107	Total Distribution Expenses	19,733,458	0	0	19,733,458	0	0.00%	0.00%	100.00%	0.00%
108										
109	Customer Accounts Expenses									
110	901 Supervision	1,090	0	0	0	1,090	0.00%	0.00%	0.00%	100.00%
111	902 Meter Reading Expense	1,558,543	0	0	0	1,558,543	0.00%	0.00%	0.00%	100.00%
112	903 Customer Records & Collect.	12,115,230	0	0	0	12,115,230	0.00%	0.00%	0.00%	100.00%
113	904 Uncollectible Accounts	1,732,287	0	0	0	1,732,287	0.00%	0.00%	0.00%	100.00%
114	905 Misc. Customer Accounts Exp.	24,562	0	0	0	24,562	0.00%	0.00%	0.00%	100.00%
115	Total Customer Accounts Expense	15,431,711	0	0	0	15,431,711	0.00%	0.00%	0.00%	100.00%
116										
117	Customer and Information Expenses									
118	908 Customer Assistance Expense	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
119	909 Inform. & Instruct. Adv. Exp.	98,575	0	0	0	98,575	0.00%	0.00%	0.00%	100.00%
120	910 Misc. Cust. Service & Inform.	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
121	Total Cust. Serv. & Inform. Exp.	98,575	0	0	0	98,575	0.00%	0.00%	0.00%	100.00%
122										
123	Demonstrating & Selling									
124	912 Demonstrating & Selling	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
125	Total Demonstrating & Selling	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
126										
127	Administrative & General Expenses									
128	920 Administrative & General Salaries	25,114,835	10,471,041	5,035,800	5,897,696	3,710,298	41.69%	20.05%	23.48%	14.77%
129	921 Office Supplies	3,775,613	1,450,703	782,308	946,938	595,665	38.42%	20.72%	25.08%	15.78%
130	923 Total Outside Services	12,560,979	4,775,857	2,618,812	3,170,878	1,995,431	38.02%	20.85%	25.24%	15.89%
131	924 Total Property Insurance	4,207,112	1,496,269	876,183	1,126,042	708,617	35.57%	20.83%	26.77%	16.84%
132	925 Total Injuries & Damages	2,622,674	927,693	564,647	693,967	436,367	35.37%	21.53%	26.46%	16.64%
133	926 Total Pensions & Benefits	9,161,661	3,827,835	1,340,334	2,282,227	1,711,266	41.78%	14.63%	24.91%	18.68%
134	928 Total Regulatory Commission	2,362,852	829,736	515,731	624,431	392,954	35.12%	21.83%	26.43%	16.63%
135	930.1 General Advertising	1,179,151	0	0	0	1,179,151	0.00%	0.00%	0.00%	100.00%

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
136	930.2 Total Misc. General	3,595,941	1,590,948	645,930	864,525	494,538	44.24%	17.96%	24.04%	13.75%
137	931 Rents	320,693	112,614	69,988	84,764	53,327	35.12%	21.82%	26.43%	16.63%
138	935 Maint. of General Plant	7,455,465	2,562,676	1,716,549	1,928,205	1,248,035	34.37%	23.02%	25.86%	16.74%
139										
140	Total Admin. & General Expense	72,356,976	28,045,372	14,166,281	17,619,673	12,525,649	38.76%	19.58%	24.35%	17.31%
141										
142										
143	Total Operation & Maintenance Exp	390,610,129	292,106,690	33,094,372	37,353,131	28,055,936	74.78%	8.47%	9.56%	7.18%
144										
145	DEPRECIATION AND AMORTIZATION EXPENSE									
146										
147	403 Depreciation Expense									
148	Steam Production									
149	311 Structures and Improvements	2,118,556	2,118,556	0	0	0	100.00%	0.00%	0.00%	0.00%
150	312 Boiler Plant Equipment	4,353,431	4,353,431	0	0	0	100.00%	0.00%	0.00%	0.00%
151	313 Engines / Engine Driven Gen	3,320,549	3,320,549	0	0	0	100.00%	0.00%	0.00%	0.00%
152	314 Turbo generator Units	4,456,591	4,456,591	0	0	0	100.00%	0.00%	0.00%	0.00%
153	315 Accessory Electric Equip.	916,411	916,411	0	0	0	100.00%	0.00%	0.00%	0.00%
154	316 Misc. Power Plant Equip.	744,398	744,398	0	0	0	100.00%	0.00%	0.00%	0.00%
155	Deprec. Adjustment	(2,524)	(2,524)	0	0	0	100.00%	0.00%	0.00%	0.00%
156	Total Steam Production Deprec. Exp	15,907,412	15,907,412	0	0	0	100.00%	0.00%	0.00%	0.00%
157										
158	Nuclear Production									
159	303 Misc Intangible Plant	970,319	970,319	0	0	0	100.00%	0.00%	0.00%	0.00%
160	321 Structures and Improvements	8,810,723	8,810,723	0	0	0	100.00%	0.00%	0.00%	0.00%
161	322 Reactor Plant Equipment	11,613,128	11,613,128	0	0	0	100.00%	0.00%	0.00%	0.00%
162	323 Turbogenerator units	4,503,141	4,503,141	0	0	0	100.00%	0.00%	0.00%	0.00%
163	324 Accessory Electric Equip.	2,445,558	2,445,558	0	0	0	100.00%	0.00%	0.00%	0.00%
164	325 Misc. Power Plant Equip.	(5,129,780)	(5,129,780)	0	0	0	100.00%	0.00%	0.00%	0.00%
165	353 Station Equipment	289,636	289,636	0	0	0	100.00%	0.00%	0.00%	0.00%
166	354 Towers and Fixtures	28,404	28,404	0	0	0	100.00%	0.00%	0.00%	0.00%
167	356 O.H. Conductors & Devices	3,487	3,487	0	0	0	100.00%	0.00%	0.00%	0.00%
168	391 Computer Equip.	24,217	24,217	0	0	0	100.00%	0.00%	0.00%	0.00%
169	392 Transportation Equipment	104,710	104,710	0	0	0	100.00%	0.00%	0.00%	0.00%
170	393 Stores Equipment	249	249	0	0	0	100.00%	0.00%	0.00%	0.00%
171	394 Tools, Shop & Garage Equip.	35,639	35,639	0	0	0	100.00%	0.00%	0.00%	0.00%
172	396 Power Operated Equipment	83,447	83,447	0	0	0	100.00%	0.00%	0.00%	0.00%
173	397 Communication Equipment	79,883	79,883	0	0	0	100.00%	0.00%	0.00%	0.00%
174	398 Misc Equipment	364	364	0	0	0	100.00%	0.00%	0.00%	0.00%
175	Deprec. Adjustment	(2,404,291)	(2,404,291)	0	0	0	100.00%	0.00%	0.00%	0.00%
176	Total Nuclear Production Deprec. Exp	21,458,833	21,458,833	0	0	0	100.00%	0.00%	0.00%	0.00%
177										
178	Other Production									
179	341 Structures and Improvements	946,192	946,192	0	0	0	100.00%	0.00%	0.00%	0.00%
180	342 Fuel Holder, Producer & Acc	513,251	513,251	0	0	0	100.00%	0.00%	0.00%	0.00%

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
181	343 Prime movers	9,035,504	9,035,504	0	0	0	100.00%	0.00%	0.00%	0.00%
182	344 Generators	775,677	775,677	0	0	0	100.00%	0.00%	0.00%	0.00%
183	345 Accessory Plant Equipment	724,197	724,197	0	0	0	100.00%	0.00%	0.00%	0.00%
184	346 Misc. Power Plant Equipment	79,713	79,713	0	0	0	100.00%	0.00%	0.00%	0.00%
185	Deprec. Adjustment	(4,854)	(4,854)	0	0	0	100.00%	0.00%	0.00%	0.00%
186	Total Other Production Deprec. Exp	12,069,681	12,069,681	0	0	0	100.00%	0.00%	0.00%	0.00%
187										
188	Total Production Deprec. Exp	49,435,926	49,435,926	0	0	0	100.00%	0.00%	0.00%	0.00%
189										
190	Transmission									
191	350 Land and Land Rights	710,251	0	710,251	0	0	0.00%	100.00%	0.00%	0.00%
192	352 Structures and Improvements	115,990	0	115,990	0	0	0.00%	100.00%	0.00%	0.00%
193	353 Station Equipment	2,391,293	0	2,391,293	0	0	0.00%	100.00%	0.00%	0.00%
194	354 Towers and Fixtures	283,235	0	283,235	0	0	0.00%	100.00%	0.00%	0.00%
195	355 Poles and Fixtures	2,709,902	0	2,709,902	0	0	0.00%	100.00%	0.00%	0.00%
196	356 O.H. Conductors & Devices	1,263,247	0	1,263,247	0	0	0.00%	100.00%	0.00%	0.00%
197	359 Roads and Trails	37,701	0	37,701	0	0	0.00%	100.00%	0.00%	0.00%
198	Deprec. Adjustment	(13,806)	0	(13,806)	0	0	0.00%	100.00%	0.00%	0.00%
199	Total Transmission Depreciation Exp	7,497,814	0	7,497,814	0	0	0.00%	100.00%	0.00%	0.00%
200										
201	Distribution									
202	360 Land and Land Rights	27,410	0	0	27,410	0	0.00%	0.00%	100.00%	0.00%
203	361 Structures and Improvements	336,957	0	0	336,957	0	0.00%	0.00%	100.00%	0.00%
204	362 Station Equipment	3,285,453	0	0	3,285,453	0	0.00%	0.00%	100.00%	0.00%
205	364 Poles, Towers & Fixtures	4,074,320	0	0	4,074,320	0	0.00%	0.00%	100.00%	0.00%
206	365 O.H. Conductors & Devices	2,136,410	0	0	2,136,410	0	0.00%	0.00%	100.00%	0.00%
207	366 U.G. Conduits	1,570,983	0	0	1,570,983	0	0.00%	0.00%	100.00%	0.00%
208	367 U.G. Conductors & Devices	4,069,001	0	0	4,069,001	0	0.00%	0.00%	100.00%	0.00%
209	368 Line Transformers	5,183,838	0	0	5,183,838	0	0.00%	0.00%	100.00%	0.00%
210	369 Service Drops	575,857	0	0	575,857	0	0.00%	0.00%	100.00%	0.00%
211	370 Meters	1,355,850	0	0	1,355,850	0	0.00%	0.00%	100.00%	0.00%
212	371 Install. on Cust. Premises	287,550	0	0	287,550	0	0.00%	0.00%	100.00%	0.00%
213	373 Street Light & Signal Sys.	203,153	0	0	203,153	0	0.00%	0.00%	100.00%	0.00%
214	Deprec. Adjustment	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
215	Total Distribution Depreciation Exp	23,106,781	0	0	23,106,781	0	0.00%	0.00%	100.00%	0.00%
216										
217	General Plant									
218	390 Structures and Improvements	2,358,164	828,090	514,708	623,193	392,174	35.12%	21.83%	26.43%	16.63%
219	391 Office Furniture & Equip.	26,373	9,261	5,756	6,970	4,386	35.12%	21.83%	26.43%	16.63%
220	391.1 Computer Equip.	4,003,242	1,405,773	873,773	1,057,937	665,759	35.12%	21.83%	26.43%	16.63%
221	392 Transportation Equipment	2,952,587	1,036,826	644,450	780,281	491,030	35.12%	21.83%	26.43%	16.63%
222	393 Store Equipment	156	55	34	41	26	35.12%	21.83%	26.42%	16.63%
223	394 Tools, Shop & Garage Equip.	179,272	62,953	39,129	47,376	29,814	35.12%	21.83%	26.43%	16.63%
224	395 Laboratory Equipment	288,711	101,383	63,016	76,298	48,014	35.12%	21.83%	26.43%	16.63%
225	396 Power Operated Equipment	136,981	48,102	29,898	36,200	22,781	35.12%	21.83%	26.43%	16.63%

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
226	397 Communication Equipment	2,343,899	823,080	511,594	619,423	389,802	35.12%	21.83%	26.43%	16.63%
227	398 Misc. Equipment	346,455	121,661	75,620	91,558	57,617	35.12%	21.83%	26.43%	16.63%
228	Total General Plant Depreciation Exp	12,635,841	4,437,183	2,757,979	3,339,276	2,101,403	35.12%	21.83%	26.43%	16.63%
229										
230	Total 403 Depreciation Expense	92,676,362	53,873,109	10,255,792	26,446,057	2,101,403	58.13%	11.07%	28.54%	2.27%
231										
232	403.1 Depreciation Expense - ARO									
233	317 - Asset Retirement Costs	(18,785)	(18,785)	0	0	0	100.00%	0.00%	0.00%	0.00%
234	326 - Asset Retirement Costs	(1)	(1)	0	0	0	100.00%	0.00%	0.00%	0.00%
235	347 - Asset Retirement Costs	4,911	4,911	0	0	0	100.00%	0.00%	0.00%	0.00%
236	399 - Asset Retirement Costs	5,238	1,839	1,143	1,384	871	35.12%	21.83%	26.43%	16.63%
237	Total A403.1 Depreciation Expense - ARO	(8,636)	(12,035)	1,143	1,384	871	139.35%	-13.24%	-16.03%	-10.09%
238										
239	Total 403 & 403.1 Deprec. Exp	92,667,726	53,861,075	10,256,936	26,447,441	2,102,274	58.12%	11.07%	28.54%	2.27%
240										
241	404 Amortization Expense (Intangible)	6,421,195	1,935,742	1,812,779	1,774,709	897,965	30.15%	28.23%	27.64%	13.98%
242	Total 404 Amortization Expense	6,421,195	1,935,742	1,812,779	1,774,709	897,965	30.15%	28.23%	27.64%	13.98%
243										
244	Total Deprec. & Amort. Exp (403, 403.1, 404)	99,088,920	55,796,817	12,069,714	28,222,150	3,000,239	56.31%	12.18%	28.48%	3.03%
245										
246	Other Depreciable Expenses									
247	411.1 Accretion Expense/Decommissioning	111,981	109,762	746	904	569	98.02%	0.67%	0.81%	0.51%
248	407.3 Regulatory Debits	2,986,404	1,561,509	479,326	580,353	365,216	52.29%	16.05%	19.43%	12.23%
249	Total Other Depreciable Expenses	3,098,385	1,671,271	480,072	581,257	365,784	53.94%	15.49%	18.76%	11.81%
250										
251	Total Depreciation & Amortization Expenses	102,187,305	57,468,088	12,549,787	28,803,407	3,366,023	56.24%	12.28%	28.19%	3.29%
252										
253	Taxes Other Than Income Tax									
254	Taxes Other - Federal	4,043,450	1,419,892	882,549	1,068,563	672,446	35.12%	21.83%	26.43%	16.63%
255	Taxes Other - Arizona	7,909,332	2,455,241	5,454,091	0	0	31.04%	68.96%	0.00%	0.00%
256	Taxes Other - New Mexico Non-Rev	2,379,255	1,953,805	351,844	47,808	25,798	82.12%	14.79%	2.01%	1.08%
257	Taxes Other - Texas Non-Revenue	15,677,539	8,845,178	1,660,052	5,055,816	116,493	56.42%	10.59%	32.25%	0.74%
258	Taxes Other - Texas Revenue	38,501,980	21,659,846	4,558,455	11,648,814	634,865	56.26%	11.84%	30.26%	1.65%
259	Total Taxes Other Than Income Taxes	68,511,555	36,333,962	12,906,991	17,821,000	1,449,602	53.03%	18.84%	26.01%	2.12%
260										
261	Income Taxes									
262	Federal Investment Tax Credit	(1,505,971)	(1,505,971)	0	0	0	100.00%	0.00%	0.00%	0.00%
263										
264	Federal Deferred Income Taxes	5,721,725	5,307,465	453,197	(355,021)	316,084	92.76%	7.92%	-6.20%	5.52%
265										
266	Total State Deferred	995,013	737,054	106,369	119,395	32,194	74.07%	10.69%	12.00%	3.24%
267										
268	Total Deferred Income Taxes	5,210,767	4,538,548	559,566	(235,625)	348,278	87.10%	10.74%	-4.52%	6.68%
269										
270	Current Taxes									

SOAH Docket No. 473-21-2606
PUC Docket No. 52195
STAFF's 8th, Q. No. STAFF 8-1
Attachment 2
Page 6 of 7

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
OPERATING EXPENSE SUMMARY BY FUNCTION
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SOAH Docket No. 473-21-2606
PUC Docket No. 52195
STAFF's 8th, Q. No. STAFF 8-1
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Page 7 of 7

Line No.	Description	Test Period Total	Production	Transmission	Distribution	Customer	Production	Transmission	Distribution	Customer
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
271	Federal Current									
272	Federal	19,368,450	8,203,617	2,478,545	8,553,507	132,780	42.36%	12.80%	44.16%	0.69%
273										
274	State Current									
275	Arizona	(338,663)	(206,135)	(41,017)	(84,811)	(6,700)	60.87%	12.11%	25.04%	1.98%
276	New Mexico	1,192,792	514,305	145,186	520,487	12,814	43.12%	12.17%	43.64%	1.07%
277	Texas	1,679,436	869,082	198,625	586,218	25,511	51.75%	11.83%	34.91%	1.52%
278	Total State Current									
279										
280	Total Current Income Taxes	21,902,015	9,380,869	2,781,339	9,575,402	164,405	42.83%	12.70%	43.72%	0.75%
281										
282	Total Income Taxes	27,112,782	13,919,417	3,340,905	9,339,776	512,683	51.34%	12.32%	34.45%	1.89%
283										
284	Total Operating Expenses	<u>588,421,771</u>	<u>399,828,157</u>	<u>61,892,056</u>	<u>93,317,315</u>	<u>33,384,244</u>	<u>67.95%</u>	<u>10.52%</u>	<u>15.86%</u>	<u>5.67%</u>

SOAH Docket No. 473-21-2606
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SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
COMMISSION STAFF'S EIGHTH REQUEST FOR INFORMATION
QUESTION NOS. STAFF 8-1 THROUGH STAFF 8-4

STAFF 8-2:

Please provide a functioning version of EPE' s Functional Cost of Service Study in native Excel format with cell references and formulae intact.

RESPONSE:

Refer to El Paso Electric Company's responses to STAFF 8-1 and STAFF 8-3.

Preparer: Adrian Hernandez

Title: Senior Rate Analyst – Rates

Sponsor: Adrian Hernandez

Title: Senior Rate Analyst – Rates

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
COMMISSION STAFF'S EIGHTH REQUEST FOR INFORMATION
QUESTION NOS. STAFF 8-1 THROUGH STAFF 8-4

STAFF 8-3:

Please provide the test year Class Cost of Service Study by function in native Excel format with cell references and formulae intact.

RESPONSE:

While El Paso Electric Company (“EPE”) does not have a Class Cost of Service by function (see EPE’s response to STAFF 8-1), the “DEC Components allocation” tab in the Excel workbook “EPE Regulatory Case Working Model – As Filed – Dkt 52195” provides the necessary information to derive the functional cost for each rate class. See STAFF 8-3 Attachment 1 Voluminous.

Note: The attachment is linked to EPE’s cost of service model so be sure to update the links to a locally saved version of “EPE Regulatory Case Working Model – As Filed – Dkt 52195.”

Preparer: Adrian Hernandez

Title: Senior Rate Analyst – Rates

Sponsor: Adrian Hernandez

Title: Senior Rate Analyst – Rates

EL PASO ELECTRIC COMPANY

SOAH Docket No. 473-21-2606

PUC Docket No. 52195

STAFF's 8th, Q. No. STAFF 8-3

Attachment 1

PUBLIC

STAFF 8-3 Attachment 1 is a VOLUMINOUS attachment.

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
COMMISSION STAFF'S EIGHTH REQUEST FOR INFORMATION
QUESTION NOS. STAFF 8-1 THROUGH STAFF 8-4

STAFF 8-4:

Please provide the test year present revenues by function for each class in EPE's Cost of Service Study in native Excel format with cell references and formulae intact.

RESPONSE:

El Paso Electric Company ("EPE") does not have the information requested. EPE's retail rates are bundled together and are not distinguished by function. Also, EPE's last rate case (Docket No. 46831) was a "blackbox" settlement and EPE's present revenues cannot be tied back to any specific cost of service study.

Preparer: Adrian Hernandez

Title: Senior Rate Analyst – Rates

Sponsor: Adrian Hernandez

Title: Senior Rate Analyst – Rates

The following files are not convertible:

STAFF 08-01_Attachment 1.xlsx
STAFF 08-01_Attachment 2.xlsx
STAFF 08-03_Attachment 01

Voluminous.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.