

Austin Energy

2014 Electric System Rate Study



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Schedule A
Summary of Total Cost of Service by Function

Schedule A

No.	Description	Reference	Historical Allocation to										Normalized Allocation to							
			Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer				
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)				
1	Recoverable Fuel Cost	WP D-1.1	\$ 501,593,157	\$ -	\$ 501,593,157	\$ 501,593,157	\$ 501,593,157	\$ -	\$ -	\$ -	\$ -	(88,748,556)	\$ 412,844,601	\$ 412,844,601	\$ -	\$ -				
2	Non-Recoverable Fuel Cost	WP D-1.1	\$ 13,714,130	\$ -	\$ 13,714,130	\$ 13,714,130	\$ 13,714,130	\$ -	\$ -	\$ -	\$ -	24,244,982	\$ 37,959,112	\$ 37,959,112	\$ -	\$ -				
3	Non-Fuel O&M	Schedules D-1, D-2, Less (Line 1 + 2)	\$ 520,416,024	(592,816)	\$ 519,823,209	\$ 519,823,209	\$ 173,783,768	\$ 135,500,308	\$ 91,333,739	\$ 119,205,394	\$ 33,421,011	\$ 553,244,219	\$ 222,762,837	\$ 145,698,897	\$ 93,985,259	\$ 90,797,227				
4	Total O&M		\$ 1,035,723,311	(592,816)	\$ 1,035,130,495	\$ 1,035,130,495	\$ 689,091,055	\$ 135,500,308	\$ 91,333,739	\$ 119,205,394	\$ (31,082,563)	\$ 1,004,047,932	\$ 673,566,549	\$ 145,698,897	\$ 93,985,259	\$ 90,797,227				
5																				
6	Depreciation & Amortization	Schedule E-1	\$ 147,302,442	(6,798,240)	\$ 140,504,202	\$ 140,504,202	\$ 64,015,023	\$ 16,333,280	\$ 58,777,979	\$ 1,377,921	\$ -	\$ 140,504,202	\$ 64,015,023	\$ 16,333,280	\$ 58,777,979	\$ 1,377,921				
7																				
8	Taxes Other Than Income Taxes	Schedule E-2	\$ 1,407,353	\$ -	\$ 1,407,353	\$ 1,407,353	\$ -	\$ -	\$ 1,407,353	\$ -	\$ -	\$ 1,407,353	\$ -	\$ -	\$ 1,407,353	\$ -				
9	Federal Income Taxes	Schedule E-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
10	Other Expenses	Schedule E-4	\$ 39,480,742	(13,835,205)	\$ 25,645,536	\$ 25,645,536	\$ 12,096,805	\$ -	\$ 10,946,716	\$ 2,602,015	(16,610,129)	\$ 9,035,407	\$ 3,488,638	\$ -	\$ 3,165,502	\$ 2,381,267				
11	Total Other Expenses		\$ 40,888,095	(13,835,205)	\$ 27,052,889	\$ 27,052,889	\$ 12,096,805	\$ -	\$ 12,354,069	\$ 2,602,015	(16,610,129)	\$ 10,442,761	\$ 3,488,638	\$ -	\$ 4,572,855	\$ 2,381,267				
12																				
13	Total Expenses (before Return)	Line 4 + 6 + 11	\$ 1,223,913,848	(21,226,261)	\$ 1,202,687,587	\$ 1,202,687,587	\$ 765,202,883	\$ 151,833,587	\$ 162,465,787	\$ 123,185,330	\$ (47,692,692)	\$ 1,154,994,895	\$ 741,070,210	\$ 162,032,176	\$ 157,336,093	\$ 94,556,415				
14																				
15	Return																			
16	Debt Service	Schedule C-3	\$ 130,995,451	(3,842,913)	\$ 127,152,538	\$ 127,152,538	\$ 58,314,647	\$ 22,427,074	\$ 46,396,501	\$ 14,317	(24,499,117)	\$ 102,653,421	\$ 38,974,972	\$ 17,933,287	\$ 45,730,845	\$ 14,317				
17	Required Reserve Contributions	Schedule C-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,590,703	\$ 5,348,585	\$ -	\$ 4,738,146	\$ 1,503,972				
18	General Fund Transfer	Schedule C-3	\$ 105,000,000	\$ -	\$ 105,000,000	\$ 105,000,000	\$ 38,394,106	\$ 8,327,019	\$ 40,764,807	\$ 17,514,068	\$ -	\$ 105,000,000	\$ 44,297,706	\$ 7,561,714	\$ 39,855,178	\$ 13,285,402				
19	Internally Generated Funds for Construction	Schedule C-3	\$ 88,866,639	(2,763,667)	\$ 86,102,972	\$ 86,102,972	\$ 22,832,268	\$ 10,143,404	\$ 48,908,867	\$ 4,218,435	\$ 2,238,482	\$ 88,341,455	\$ 23,274,765	\$ 10,364,686	\$ 50,231,715	\$ 4,470,289				
20	Sub-Total		\$ 324,862,090	(6,606,580)	\$ 318,255,510	\$ 318,255,510	\$ 119,541,020	\$ 40,897,496	\$ 136,070,175	\$ 21,746,819	(10,669,932)	\$ 307,585,578	\$ 111,896,027	\$ 35,859,686	\$ 140,555,884	\$ 19,273,980				
21																				
22	Less:																			
23	Depreciation & Amortization	Schedule C-3	\$ (147,302,442)	\$ 6,798,240	\$ (140,504,202)	\$ (140,504,202)	\$ (64,015,023)	\$ (16,333,280)	\$ (58,777,979)	\$ (1,377,921)	\$ -	\$ (140,504,202)	\$ (64,015,023)	\$ (16,333,280)	\$ (58,777,979)	\$ (1,377,921)				
24	Interest and Dividend Income	Schedule C-3	\$ (5,191,382)	\$ -	\$ (5,191,382)	\$ (5,191,382)	\$ (4,364,373)	\$ (105,516)	\$ (755,111)	\$ 33,617	\$ 558,230	\$ (4,633,152)	\$ (2,282,371)	\$ (890,025)	\$ (1,122,564)	\$ (338,192)				
25	Contribution in Aid of Construction	Schedule C-3	\$ (13,036,715)	\$ 217,405	\$ (12,819,311)	\$ (12,819,311)	\$ -	\$ -	\$ (12,819,311)	\$ -	\$ (5,693,910)	\$ (18,513,221)	\$ -	\$ -	\$ (18,513,221)	\$ -				
26	Sub-Total		\$ (165,530,540)	\$ 7,015,645	\$ (158,514,895)	\$ (158,514,895)	\$ (68,379,396)	\$ (16,438,795)	\$ (72,352,400)	\$ (1,344,304)	\$ (5,135,680)	\$ (163,650,575)	\$ (66,297,393)	\$ (17,223,305)	\$ (78,413,763)	\$ (1,716,113)				
27																				
28	Cash Flow Return Requested	Line 20 + 26	\$ 159,331,551	\$ 409,065	\$ 159,740,615	\$ 159,740,615	\$ 51,161,625	\$ 24,458,701	\$ 63,717,774	\$ 20,402,516	\$ (15,805,612)	\$ 143,935,003	\$ 45,598,634	\$ 18,636,382	\$ 62,142,121	\$ 17,557,867				
29																				
30	Total Cost of Service	Line 13 + 28	\$ 1,383,245,399	(20,817,197)	\$ 1,362,428,202	\$ 1,362,428,202	\$ 816,364,508	\$ 176,292,288	\$ 226,183,561	\$ 143,587,846	(63,498,304)	\$ 1,298,929,898	\$ 786,668,845	\$ 180,668,558	\$ 219,478,214	\$ 112,114,282				
31																				
32	Less Other (Non-Rate) Revenue																			
33	Other Revenue	Schedule E-5	\$ (108,277,160)	\$ 18,471,610	\$ (89,805,550)	\$ (89,805,550)	\$ (3,896,645)	\$ (70,656,949)	\$ (7,511,793)	\$ (7,740,163)	\$ 8,102,962	\$ (81,702,589)	\$ (2,638,026)	\$ (63,812,606)	\$ (7,511,793)	\$ (7,740,163)				
34	Sub-Total		\$ (108,277,160)	\$ 18,471,610	\$ (89,805,550)	\$ (89,805,550)	\$ (3,896,645)	\$ (70,656,949)	\$ (7,511,793)	\$ (7,740,163)	\$ 8,102,962	\$ (81,702,589)	\$ (2,638,026)	\$ (63,812,606)	\$ (7,511,793)	\$ (7,740,163)				
35																				
36	Total Retail Electric Revenue Requirement	Line 30 + 34	\$ 1,274,968,239	(2,345,587)	\$ 1,272,622,652	\$ 1,272,622,652	\$ 812,467,862	\$ 105,635,339	\$ 218,671,768	\$ 135,847,683	(55,395,342)	\$ 1,217,227,310	\$ 784,030,818	\$ 116,855,952	\$ 211,966,421	\$ 104,374,119				

Schedule B
Summary of Rate Base by Function

Schedule B

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
							Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Net Plant in Service	Schedules B-1, B-2, B-3, B-5	\$ 2,407,366,545	\$ (131,954,082)	\$ 2,275,412,463	\$ 2,275,412,463	\$ 980,651,509	\$ 335,874,081	\$ 949,052,839	\$ 9,834,034	\$ -	\$ 2,275,412,463	\$ 980,651,509	\$ 335,874,081	\$ 949,052,839	\$ 9,834,034
2																
3	Construction Work in Progress	Schedule B-4	117,360,383	(15,578,069)	101,782,314	101,782,314	29,586,141	14,771,777	56,556,360	868,036	-	101,782,314	29,586,141	14,771,777	56,556,360	868,036
4	Plant Held for Future Use	Schedule B-6	23,115,022	-	23,115,022	23,115,022	19,375,316	3,739,706	-	-	-	23,115,022	19,375,316	3,739,706	-	-
5	Materials and Supplies	Schedule B-8	74,428,299	(210)	74,428,089	74,428,089	58,408,913	2,938,053	13,081,123	-	-	74,428,089	58,408,913	2,938,053	13,081,123	-
6	Cash Working Capital	Schedule B-9	63,286,195	(41,494)	63,244,701	63,244,701	20,514,267	16,880,687	10,956,798	14,892,949	7,208,249	70,452,950	29,667,323	18,155,584	11,288,218	11,341,826
7	Prepayments	Schedule B-10	6,787,715	(10,566)	6,777,149	6,777,149	6,726,775	8,253	41,395	727	-	6,777,149	6,726,775	8,253	41,395	727
8	Nuclear Fuel in Process	Schedule B-11	39,616,142	-	39,616,142	39,616,142	39,616,142	-	-	-	-	39,616,142	39,616,142	-	-	-
9	Advances to FPP	Schedule B-11	4,601,706	-	4,601,706	4,601,706	4,601,706	-	-	-	-	4,601,706	4,601,706	-	-	-
10	Less: Customer Deposits	Schedule B-11	(22,812,358)	-	(22,812,358)	(22,812,358)	-	-	(22,812,358)	-	-	(22,812,358)	-	-	(22,812,358)	-
11	Less: Contributions in Aid of Construction	Schedule B-11	(110,111,484)	-	(110,111,484)	(110,111,484)	-	(2,667,643)	(107,443,841)	-	-	(110,111,484)	-	(2,667,643)	(107,443,841)	-
12	Sub-Total		\$ 196,271,620	\$ (15,630,339)	\$ 180,641,281	\$ 180,641,281	\$ 178,829,259	\$ 35,670,833	\$ (49,620,523)	\$ 15,761,712	\$ 7,208,249	\$ 187,849,530	\$ 187,982,315	\$ 36,945,729	\$ (49,289,104)	\$ 12,210,589
13																
14	Total Rate Base	Line 1 + 12	\$ 2,603,638,165	\$ (147,584,421)	\$ 2,456,053,744	\$ 2,456,053,744	\$ 1,159,480,768	\$ 371,544,914	\$ 899,432,316	\$ 25,595,746	\$ 7,208,249	\$ 2,463,261,993	\$ 1,168,633,824	\$ 372,819,810	\$ 899,763,736	\$ 22,044,623
15																
16	Total Revenue (Current Rates and Test Year Pass-Throughs)															
17	Base Revenue	WP G-10.1.1	\$ 634,464,672	\$ -	\$ 634,464,672	\$ 634,464,672					\$ (2,586,209)	\$ 631,878,463				
18	Recoverable Fuel	WP G-10.1.1	443,941,362	-	443,941,362	443,941,362					(32,292,166)	411,649,196				
19	Green Choice	WP G-10.1.1	32,366,378	-	32,366,378	32,366,378					(9,593,698)	22,772,679				
20	Other Pass-Throughs (CBC + Regulatory)	WP G-10.1.1	135,381,129	-	135,381,129	135,381,129					33,020,142	168,401,271				
21	Other Revenue	WP E-5.1	108,277,160	(18,471,610)	89,805,550	89,805,550					(8,102,962)	81,702,589				
22	Total Revenue		\$ 1,354,430,700	\$ (18,471,610)	\$ 1,335,959,091	\$ 1,335,959,091					\$ (19,554,893)	\$ 1,316,404,197				
23																
24	Total Operating Costs ¹	Schedule G-1	\$ (1,223,913,848)	\$ 21,226,261	\$ (1,202,687,587)	\$ (1,202,687,587)					\$ 47,692,692	\$ (1,154,994,895)				
25																
26	Return ²	Line 22 + 24	\$ 130,516,852	\$ 2,754,652	\$ 133,271,504	\$ 133,271,504					\$ 28,137,798	\$ 161,409,303				
27																
28	Rate of Return (Implied Under Current Rates) ³	Line 26 / 14	5.0%		5.4%	5.4%						6.6%				
29																
30	Rate Revenue (Cost of Service)	Schedule G-1										\$ 1,217,227,310				
31	Other Revenue	Schedule G-1										81,702,589				
32	Total Operating Costs ¹	Schedule G-1										(1,154,994,895)				
33	Return ²											\$ 143,935,003				
34																
35	Rate of Return (Implied Under Cost of Service) ³	Line 33 / 14										5.8%				
36																
37	Rate Revenue (Proposed Rates) ⁴	Schedule H-5										\$ 1,217,290,318				
38	Other Revenue	Schedule G-1										81,702,589				
39	Total Operating Costs ¹	Schedule G-1										(1,154,994,895)				
40	Return ²											\$ 143,998,012				
41																
42	Rate of Return (Implied Under Proposed Rates) ³	Line 40 / 14										5.8%				
43																
44																

45 Note:
46 ¹ Total Operating Costs does not include the General Fund Transfer (GFT) to the City of Austin, but it does include transfers for shared services (e.g., Administrative Support such as the City Attorney)
47 ² For the return to be sufficient, the return plus depreciation and interest income should recover the cost of: 1) debt service, 2) GFT, 3) cash funding for capital projects and 4) required reserve contributions
48 ³ The return is reflective of the entire electric utility and includes the portion of the utility regulated by the PUCT (i.e., Transmission)
49 ⁴ Revenue projected under the proposed rates and test year pass-throughs, but excludes CAP fee revenue as this benefit goes to Customer Assistance Program participants (and the cost of providing CAP benefits are not included in the cost of service)

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-1

Schedule B-1
Original Cost of Plant in Service

Schedule B-1

No.	FERC Acct	Description	Reference	Non-Electric		Electric Allocation to		Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer	Total Electric	Texas	Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Intangible and Non-Utility Plant															
2	301	Organization Cost	WP B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	302	Franchises and Consents	WP B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303	Intangible Plant	WP B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	121	Non-Utility Plant	WP B-1	174,634,405	(174,634,405)	-	-	-	-	-	-	-	-	-	-	-	-
6		Sub-Total		\$ 174,634,405	\$ (174,634,405)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7																	
8		Steam Power Generation															
9	310	Land & Land Rights	WP B-1	8,897,139	-	8,897,139	8,897,139	8,897,139	-	-	-	-	8,897,139	8,897,139	-	-	-
10	311	Structures & Improvements	WP B-1	91,073,208	-	91,073,208	91,073,208	91,073,208	-	-	-	-	91,073,208	91,073,208	-	-	-
11	312	Boiler Plant Equipment	WP B-1	421,491,937	-	421,491,937	421,491,937	421,491,937	-	-	-	-	421,491,937	421,491,937	-	-	-
12	313	Engines and Engine Driven Generators	WP B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	314	Turbogenerator Units	WP B-1	86,183,921	-	86,183,921	86,183,921	86,183,921	-	-	-	-	86,183,921	86,183,921	-	-	-
14	315	Accessory Pft Equipment	WP B-1	32,801,314	-	32,801,314	32,801,314	32,801,314	-	-	-	-	32,801,314	32,801,314	-	-	-
15	316	Miscellaneous Equipment	WP B-1	61,605,281	-	61,605,281	61,605,281	61,605,281	-	-	-	-	61,605,281	61,605,281	-	-	-
16		Sub-Total		\$ 702,052,801	\$ -	\$ 702,052,801	\$ 702,052,801	\$ 702,052,801	\$ -	\$ -	\$ -	\$ -	\$ 702,052,801	\$ 702,052,801	\$ -	\$ -	\$ -
17																	
18		Nuclear Power Generation															
19	320	Land & Land Rights	WP B-1	2,782,002	-	2,782,002	2,782,002	2,782,002	-	-	-	-	2,782,002	2,782,002	-	-	-
20	321	Structures & Improvements	WP B-1	409,056,127	-	409,056,127	409,056,127	409,056,127	-	-	-	-	409,056,127	409,056,127	-	-	-
21	322	Reactor Plant Equipment	WP B-1	311,720,421	-	311,720,421	311,720,421	311,720,421	-	-	-	-	311,720,421	311,720,421	-	-	-
22	323	Turbogenerator Units	WP B-1	53,894,281	-	53,894,281	53,894,281	53,894,281	-	-	-	-	53,894,281	53,894,281	-	-	-
23	324	Accessory Plant Equipment	WP B-1	167,606,324	-	167,606,324	167,606,324	167,606,324	-	-	-	-	167,606,324	167,606,324	-	-	-
24	325	Miscellaneous Equipment	WP B-1	10,699,346	-	10,699,346	10,699,346	10,699,346	-	-	-	-	10,699,346	10,699,346	-	-	-
25		Sub-Total		\$ 955,758,501	\$ -	\$ 955,758,501	\$ 955,758,501	\$ 955,758,501	\$ -	\$ -	\$ -	\$ -	\$ 955,758,501	\$ 955,758,501	\$ -	\$ -	\$ -
26																	
27		Combustion Turbine & Other Production															
28	340	Land & Land Rights	WP B-1	3,354,782	-	3,354,782	3,354,782	3,354,782	-	-	-	-	3,354,782	3,354,782	-	-	-
29	341	Structures & Improvements	WP B-1	9,541,395	-	9,541,395	9,541,395	9,541,395	-	-	-	-	9,541,395	9,541,395	-	-	-
30	342	Fuel Holders, Producers and Accessories	WP B-1	15,886,424	-	15,886,424	15,886,424	15,886,424	-	-	-	-	15,886,424	15,886,424	-	-	-
31	343	Prime movers	WP B-1	10,182,061	-	10,182,061	10,182,061	10,182,061	-	-	-	-	10,182,061	10,182,061	-	-	-
32	344	Generator/PV	WP B-1	358,109,049	-	358,109,049	358,109,049	358,109,049	-	-	-	-	358,109,049	358,109,049	-	-	-
33	345	Accessory Elec Equip.	WP B-1	10,944,383	-	10,944,383	10,944,383	10,944,383	-	-	-	-	10,944,383	10,944,383	-	-	-
34	346	Miscellaneous Equipment	WP B-1	2,155,248	-	2,155,248	2,155,248	2,155,248	-	-	-	-	2,155,248	2,155,248	-	-	-
35		Sub-Total		\$ 410,173,344	\$ -	\$ 410,173,344	\$ 410,173,344	\$ 410,173,344	\$ -	\$ -	\$ -	\$ -	\$ 410,173,344	\$ 410,173,344	\$ -	\$ -	\$ -
36																	
37		Total Power Generation Plant	Line 16 + 25 + 35	\$ 2,067,984,646	\$ -	\$ 2,067,984,646	\$ 2,067,984,646	\$ 2,067,984,646	\$ -	\$ -	\$ -	\$ -	\$ 2,067,984,646	\$ 2,067,984,646	\$ -	\$ -	\$ -
38																	
39		Transmission Plant															
40	350	Land & Land Rights	WP B-1	29,486,338	-	29,486,338	29,486,338	29,486,338	-	-	-	-	29,486,338	29,486,338	-	-	-
41	351	Clearing Land	WP B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	352	Structures & Improvements	WP B-1	41,711,186	-	41,711,186	41,711,186	41,711,186	-	-	-	-	41,711,186	41,711,186	-	-	-
43	353	Station Equipment	WP B-1	220,384,140	-	220,384,140	220,384,140	220,384,140	-	-	-	-	220,384,140	220,384,140	-	-	-
44	354	Towers and Fixtures	WP B-1	45,660,388	-	45,660,388	45,660,388	45,660,388	-	-	-	-	45,660,388	45,660,388	-	-	-
45	355	Poles and Fixtures	WP B-1	78,350,105	-	78,350,105	78,350,105	78,350,105	-	-	-	-	78,350,105	78,350,105	-	-	-
46	356	Overhead Conductors and Devices	WP B-1	93,280,059	-	93,280,059	93,280,059	93,280,059	-	-	-	-	93,280,059	93,280,059	-	-	-
47	357	Underground Conduit	WP B-1	8,294,147	-	8,294,147	8,294,147	8,294,147	-	-	-	-	8,294,147	8,294,147	-	-	-
48	358	Underground Conductors and Devices	WP B-1	12,121,338	-	12,121,338	12,121,338	12,121,338	-	-	-	-	12,121,338	12,121,338	-	-	-
49	359	Roads and Trails	WP B-1	1,252,492	-	1,252,492	1,252,492	1,252,492	-	-	-	-	1,252,492	1,252,492	-	-	-
50		Sub-Total		\$ 530,540,192	\$ -	\$ 530,540,192	\$ 530,540,192	\$ 530,540,192	\$ -	\$ -	\$ -	\$ -	\$ 530,540,192	\$ 530,540,192	\$ -	\$ -	\$ -
51																	
52		Distribution Plant															
53	360	Land & Land Rights	WP B-1	6,871,169	-	6,871,169	6,871,169	6,871,169	-	-	-	-	6,871,169	6,871,169	-	-	-
54	361	Structures & Improvements	WP B-1	28,292,279	-	28,292,279	28,292,279	28,292,279	-	-	-	-	28,292,279	28,292,279	-	-	-
55	362	Station Equipment	WP B-1	202,720,982	-	202,720,982	202,720,982	202,720,982	-	-	-	-	202,720,982	202,720,982	-	-	-
56	363	Storage Equipment	WP B-1	177,450	-	177,450	177,450	177,450	-	-	-	-	177,450	177,450	-	-	-
57	364	Poles, Towers & Fixtures	WP B-1	179,715,624	-	179,715,624	179,715,624	179,715,624	-	-	-	-	179,715,624	179,715,624	-	-	-
58	365	OH Conductors & Devices	WP B-1	204,015,036	-	204,015,036	204,015,036	204,015,036	-	-	-	-	204,015,036	204,015,036	-	-	-
59	366	UG Conduit	WP B-1	163,884,494	-	163,884,494	163,884,494	163,884,494	-	-	-	-	163,884,494	163,884,494	-	-	-
60	367	UG Conductors & Devices	WP B-1	341,360,393	-	341,360,393	341,360,393	341,360,393	-	-	-	-	341,360,393	341,360,393	-	-	-
61	368	Line Transformers	WP B-1	254,268,450	-	254,268,450	254,268,450	254,268,450	-	-	-	-	254,268,450	254,268,450	-	-	-
62	369	Services	WP B-1	31,919,121	-	31,919,121	31,919,121	31,919,121	-	-	-	-	31,919,121	31,919,121	-	-	-
63	370	Meters	WP B-1	88,084,544	-	88,084,544	88,084,544	88,084,544	-	-	-	-	88,084,544	88,084,544	-	-	-
64	371	Installation on Customers' Prem	WP B-1	19,386	-	19,386	19,386	19,386	-	-	-	-	19,386	19,386	-	-	-
65	372	Leased Property on Customers' Premises	WP B-1	2,743,020	-	2,743,020	2,743,020	2,743,020	-	-	-	-	2,743,020	2,743,020	-	-	-
66	373	Streetlighting & Signal Systems	WP B-1	103,572,402	-	103,572,402	103,572,402	103,572,402	-	-	-	-	103,572,402	103,572,402	-	-	-
67		Sub-Total		\$ 1,607,644,349	\$ -	\$ 1,607,644,349	\$ 1,607,644,349	\$ 1,607,644,349	\$ -	\$ -	\$ -	\$ -	\$ 1,607,644,349	\$ 1,607,644,349	\$ -	\$ -	\$ -
68																	
69		Total Plant in Service Before General Plant		\$ 4,380,803,593	\$ (174,634,405)	\$ 4,206,169,187	\$ 4,206,169,187	\$ 2,067,984,646	\$ 530,540,192	\$ 1,607,644,349	\$ -	\$ -	\$ 4,206,169,187	\$ 2,067,984,646	\$ 530,540,192	\$ 1,607,644,349	\$ -

Work Paper B-1
Original Cost of Plant in Service

WP B-1

FERC							Historical Allocation to				K&M	Known &	Adjusted Total	Normalized Allocation to						
No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	Reference	Measurable	Electric to Texas	Production	Transmission	Distribution	Customer	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	Intangible and Non-Utility Plant																			
2		301 Organization Cost	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3		302 Franchises and Consents	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4		303 Intangible Plant	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	121	Non-Utility Plant	WP B-1.1	174,634,405	(174,634,405)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6		Sub-Total		\$ 174,634,405	\$ (174,634,405)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7																				
8	Steam Power Generation																			
9	310	Land & Land Rights	WP B-1.1	8,897,139	-	8,897,139	8,897,139	Production	8,897,139	-	-	-	-	-	8,897,139	8,897,139	-	-	-	
10	311	Structures & Improvements	WP B-1.1	91,073,208	-	91,073,208	91,073,208	Production	91,073,208	-	-	-	-	-	91,073,208	91,073,208	-	-	-	
11	312	Boiler Plant Equipment	WP B-1.1	421,491,937	-	421,491,937	421,491,937	Production	421,491,937	-	-	-	-	-	421,491,937	421,491,937	-	-	-	
12	313	Engines and Engine Driven Generators	WP B-1.1	-	-	-	-	Production	-	-	-	-	-	-	-	-	-	-	-	
13	314	Turbogenerator Units	WP B-1.1	86,183,921	-	86,183,921	86,183,921	Production	86,183,921	-	-	-	-	-	86,183,921	86,183,921	-	-	-	
14	315	Accessory Pft Equipment	WP B-1.1	32,801,314	-	32,801,314	32,801,314	Production	32,801,314	-	-	-	-	-	32,801,314	32,801,314	-	-	-	
15	316	Miscellaneous Equipment	WP B-1.1	61,605,281	-	61,605,281	61,605,281	Production	61,605,281	-	-	-	-	-	61,605,281	61,605,281	-	-	-	
16		Sub-Total		\$ 702,052,801	\$ -	\$ 702,052,801	\$ 702,052,801	-	\$ 702,052,801	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 702,052,801	\$ 702,052,801	\$ -	\$ -	
17																				
18	Nuclear Power Generation																			
19	320	Land & Land Rights	WP B-1.1	2,782,002	-	2,782,002	2,782,002	Production	2,782,002	-	-	-	-	-	2,782,002	2,782,002	-	-	-	
20	321	Structures & Improvements	WP B-1.1	409,056,127	-	409,056,127	409,056,127	Production	409,056,127	-	-	-	-	-	409,056,127	409,056,127	-	-	-	
21	322	Reactor Plant Equipment	WP B-1.1	311,720,421	-	311,720,421	311,720,421	Production	311,720,421	-	-	-	-	-	311,720,421	311,720,421	-	-	-	
22	323	Turbogenerator Units	WP B-1.1	53,894,281	-	53,894,281	53,894,281	Production	53,894,281	-	-	-	-	-	53,894,281	53,894,281	-	-	-	
23	324	Accessory Plant Equipment	WP B-1.1	167,606,324	-	167,606,324	167,606,324	Production	167,606,324	-	-	-	-	-	167,606,324	167,606,324	-	-	-	
24	325	Miscellaneous Equipment	WP B-1.1	10,699,346	-	10,699,346	10,699,346	Production	10,699,346	-	-	-	-	-	10,699,346	10,699,346	-	-	-	
25		Sub-Total		\$ 955,758,501	\$ -	\$ 955,758,501	\$ 955,758,501	-	\$ 955,758,501	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 955,758,501	\$ 955,758,501	\$ -	\$ -	
26																				
27	Combustion Turbine & Other Production																			
28	340	Land & Land Rights	WP B-1.1	3,354,782	-	3,354,782	3,354,782	Production	3,354,782	-	-	-	-	-	3,354,782	3,354,782	-	-	-	
29	341	Structures & Improvements	WP B-1.1	9,541,395	-	9,541,395	9,541,395	Production	9,541,395	-	-	-	-	-	9,541,395	9,541,395	-	-	-	
30	342	Fuel Holders, Producers and Accessories	WP B-1.1	15,886,424	-	15,886,424	15,886,424	Production	15,886,424	-	-	-	-	-	15,886,424	15,886,424	-	-	-	
31	343	Prime movers	WP B-1.1	10,182,061	-	10,182,061	10,182,061	Production	10,182,061	-	-	-	-	-	10,182,061	10,182,061	-	-	-	
32	344	Generator/PV	WP B-1.1	358,109,049	-	358,109,049	358,109,049	Production	358,109,049	-	-	-	-	-	358,109,049	358,109,049	-	-	-	
33	345	Accessory Elec Equip.	WP B-1.1	10,944,383	-	10,944,383	10,944,383	Production	10,944,383	-	-	-	-	-	10,944,383	10,944,383	-	-	-	
34	346	Miscellaneous Equipment	WP B-1.1	2,155,248	-	2,155,248	2,155,248	Production	2,155,248	-	-	-	-	-	2,155,248	2,155,248	-	-	-	
35		Sub-Total		\$ 410,173,344	\$ -	\$ 410,173,344	\$ 410,173,344	-	\$ 410,173,344	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 410,173,344	\$ 410,173,344	\$ -	\$ -	
36																				
37	Total Power Generation Plant			Line 16 + 25 + 35	\$ 2,067,984,646	\$ -	\$ 2,067,984,646	\$ 2,067,984,646	\$ 2,067,984,646	\$ -	\$ -	\$ -	-	\$ -	\$ 2,067,984,646	\$ 2,067,984,646	\$ -	\$ -	\$ -	
38																				
39	Transmission Plant																			
40	350	Land & Land Rights	WP B-1.1	29,486,338	-	29,486,338	29,486,338	Transmission	-	29,486,338	-	-	-	-	29,486,338	-	29,486,338	-	-	
41	351	Clearing Land	WP B-1.1	-	-	-	-	Transmission	-	-	-	-	-	-	-	-	-	-	-	
42	352	Structures & Improvements	WP B-1.1	41,711,186	-	41,711,186	41,711,186	Transmission	-	41,711,186	-	-	-	-	41,711,186	-	41,711,186	-	-	
43	353	Station Equipment	WP B-1.1	220,384,140	-	220,384,140	220,384,140	Transmission	-	220,384,140	-	-	-	-	220,384,140	-	220,384,140	-	-	
44	354	Towers and Fixtures	WP B-1.1	45,660,388	-	45,660,388	45,660,388	Transmission	-	45,660,388	-	-	-	-	45,660,388	-	45,660,388	-	-	
45	355	Poles and Fixtures	WP B-1.1	78,350,105	-	78,350,105	78,350,105	Transmission	-	78,350,105	-	-	-	-	78,350,105	-	78,350,105	-	-	
46	356	Overhead Conductors and Devices	WP B-1.1	93,280,059	-	93,280,059	93,280,059	Transmission	-	93,280,059	-	-	-	-	93,280,059	-	93,280,059	-	-	
47	357	Underground Conduit	WP B-1.1	8,294,147	-	8,294,147	8,294,147	Transmission	-	8,294,147	-	-	-	-	8,294,147	-	8,294,147	-	-	
48	358	Underground Conductors and Devices	WP B-1.1	12,121,338	-	12,121,338	12,121,338	Transmission	-	12,121,338	-	-	-	-	12,121,338	-	12,121,338	-	-	
49	359	Roads and Trails	WP B-1.1	1,252,492	-	1,252,492	1,252,492	Transmission	-	1,252,492	-	-	-	-	1,252,492	-	1,252,492	-	-	
50		Sub-Total		\$ 530,540,192	\$ -	\$ 530,540,192	\$ 530,540,192	-	\$ -	\$ 530,540,192	\$ -	\$ -	-	\$ -	\$ -	\$ 530,540,192	\$ 530,540,192	\$ -	\$ -	
51																				
52	Distribution Plant																			
53	360	Land & Land Rights	WP B-1.1	6,871,169	-	6,871,169	6,871,169	Distribution	-	-	6,871,169	-	-	-	6,871,169	-	-	6,871,169	-	
54	361	Structures & Improvements	WP B-1.1	28,292,279	-	28,292,279	28,292,279	Distribution	-	-	28,292,279	-	-	-	28,292,279	-	-	28,292,279	-	
55	362	Station Equipment	WP B-1.1	202,720,982	-	202,720,982	202,720,982	Distribution	-	-	202,720,982	-	-	-	202,720,982	-	-	202,720,982	-	
56	363	Storage Equipment	WP B-1.1	177,450	-	177,450	177,450	Distribution	-	-	177,450	-	-	-	177,450	-	-	177,450	-	
57	364	Poles, Towers & Fixtures	WP B-1.1	179,715,624	-	179,715,624	179,715,624	Distribution	-	-	179,715,624	-	-	-	179,715,624	-	-	179,715,624	-	
58	365	OH Conductors & Devices	WP B-1.1	204,015,036	-	204,015,036	204,015,036	Distribution	-	-	204,015,036	-	-	-	204,015,036	-	-	204,015,036	-	
59	366	UG Conduit	WP B-1.1	163,884,494	-	163,884,494	163,884,494	Distribution	-	-	163,884,494	-	-	-	163,884,494	-	-	163,884,494	-	
60	367	UG Conductors & Devices	WP B-1.1	341,360,393	-	341,360,393	341,360,393	Distribution	-	-	341,360,393	-	-	-	341,360,393	-	-	341,360,393	-	
61	368	Line Transformers	WP B-1.1	254,268,450	-	254,268,450	254,268,450	Distribution	-	-	254,268,450	-	-	-	254,268,450	-	-	254,268,450	-	
62	369	Services	WP B-1.1	31,919,121	-	31,919,121	31,919,121	Distribution	-	-	31,919,121	-	-	-	31,919,121	-	-	31,919,121	-	
63	370	Meters	WP B-1.1	88,084,544	-	88,084,544	88,084,544	Distribution	-	-	88,084,544	-	-	-	88,084,544	-	-	88,084,544	-	
64	371	Installation on Customers' Prem	WP B-1.1	19,386	-	19,386	19,386	Distribution	-	-	19,386	-	-	-	19,386	-	-	19,386	-	
65	372	Leased Property on Customers' Premises	WP B-1.1	2,743,020	-	2,743,020	2,743,020	Distribution	-	-	2,743,020	-	-	-	2,743,020	-	-	2,743,020	-	
66	373	Streetlighting & Signal Systems	WP B-1.1	103,572,402	-	103,572,402	103,572,402	Distribution	-	-	103,572,402	-	-	-	103,572,402	-	-	103,572,402	-	
67		Sub-Total		\$ 1,607,644,349	\$ -	\$ 1,607,644,349	\$ 1,607,644,349	-	\$ -	\$ -	\$ 1,607,644,349	\$ -	-	\$ -	\$ -	\$ 1,607,644,349	\$ 1,607,644,349	\$ -	\$ -	
68																				
69	Total Plant in Service Before General Plant				\$ 4,380,803,593	\$ (174,634,405)	\$ 4,206,169,187	\$ 4,206,169,187	\$ 2,067,984,646	\$ 530,540,192	\$ 1,607,644,349	\$ -	-	\$ -	\$ -	\$ 4,206,169,187	\$ 2,067,984,646	\$ 530,540,192	\$ 1,607,644,349	\$ -

Austin Energy
Electric Cost of Service and Rate Design

WP B-1.1

Work Paper B-1.1
Original Cost of Plant

WP B-1.1

No.	FERC	Reference Schedule	Original Cost of Plant	Accumulated Depreciation	Net Plant	Depreciation Expense
			(A)	(B)	(C)	(D)
1	121		174,634,405	(42,991,272)	131,643,133	6,823,832
2	301		-	-	-	-
3	302		-	-	-	-
4	303		-	-	-	-
5	310		8,897,139	(1,616)	8,895,523	-
6	311		91,073,208	(81,758,989)	9,314,219	2,518,977
7	312		421,491,937	(200,288,131)	221,203,806	11,657,967
8	313		-	-	-	-
9	314		86,183,921	(66,535,278)	19,648,644	2,383,745
10	315		32,801,314	(19,646,142)	13,155,172	907,245
11	316		61,605,281	(53,166,940)	8,438,342	1,703,929
12	320		2,782,002	-	2,782,002	-
13	321		409,056,127	(265,998,034)	143,058,093	10,192,523
14	322		311,720,421	(176,699,993)	135,020,428	7,767,192
15	323		53,894,281	(21,140,244)	32,754,037	1,342,893
16	324		167,606,324	(108,437,949)	59,168,375	4,176,276
17	325		10,699,346	(4,145,223)	6,554,123	266,597
18	340		3,354,782	-	3,354,782	-
19	341		9,541,395	(2,097,419)	7,443,976	319,922
20	342		15,886,424	(3,992,397)	11,894,027	532,671
21	343		10,182,061	(1,897,539)	8,284,522	341,404
22	344		358,109,049	(133,630,688)	224,478,361	12,007,377
23	345		10,944,383	(2,579,739)	8,364,645	366,965
24	346		2,155,248	(612,822)	1,542,426	72,265
25	350		29,486,338	-	29,486,338	-
26	351		-	-	-	-
27	352		41,711,186	(14,383,825)	27,327,360	1,276,420
28	353		220,384,140	(73,179,946)	147,204,194	5,122,222
29	354		45,660,388	(36,244,760)	9,415,628	1,344,838
30	355		78,350,105	(32,419,037)	45,931,068	2,533,368
31	356		93,280,059	(54,772,101)	38,507,958	2,691,635
32	357		8,294,147	(2,442,547)	5,851,600	270,898
33	358		12,121,338	(3,567,194)	8,554,145	395,729
34	359		1,252,492	(383,330)	869,162	31,114
35	360		6,871,169	-	6,871,169	-
36	361		28,292,279	(14,770,982)	13,521,297	1,021,347
37	362		202,720,982	(71,807,276)	130,913,705	5,188,122
38	363		177,450	(81,263)	96,187	25,358

Austin Energy
Electric Cost of Service and Rate Design

WP B-1.1

Work Paper B-1.1
Original Cost of Plant

WP B-1.1

No.	FERC	Reference Schedule	Original Cost of Plant (A)	Accumulated Depreciation (B)	Net Plant (C)	Depreciation Expense (D)
39	364		179,715,624	(99,499,505)	80,216,119	5,598,592
40	365		204,015,036	(105,106,998)	98,908,038	6,285,871
41	366		163,884,494	(104,061,681)	59,822,813	4,973,900
42	367		341,360,393	(147,883,476)	193,476,916	10,731,178
43	368		254,268,450	(118,892,154)	135,376,296	7,865,432
44	369		31,919,121	(27,343,472)	4,575,649	984,936
45	370		88,084,544	(33,648,307)	54,436,237	3,943,795
46	371		19,386	(6,018)	13,368	646
47	372		2,743,020	(2,444,017)	299,003	76,743
48	373		103,572,402	(45,638,968)	57,933,434	2,762,480
49	389		10,877,193	-	10,877,193	-
50	390		152,494,379	(47,955,945)	104,538,433	5,003,490
51	391		155,304,533	(90,097,147)	65,207,387	13,288,516
52	392		29,844,307	(21,873,332)	7,970,975	2,380,631
53	393		628,781	(584,102)	44,679	7,440
54	394		3,000,896	(1,360,251)	1,640,646	249,812
55	395		1,076,389	(722,408)	353,981	82,663
56	396		2,911,233	(1,125,270)	1,785,963	235,920
57	397		60,043,927	(54,170,595)	5,873,331	4,454,625
58	398		3,265,823	(801,186)	2,464,638	240,298
59	399		14,376	(11,377)	2,999	200
60						
61			4,800,265,430	(2,392,898,885)	2,407,366,545	152,449,999
62			WP/B-1/1/1	WP/B-1/1/1		WP/D-1/1
				B-5		

Summary of Original Cost of Plant, Accumulated Depreciation, Net Plant and Depreciation Expense

- Source Data is Fixed Asset Records

Austin Energy
Electric Cost of Service and Rate Design

WP B-1.1.1

Work Paper B-1.1.1

WP B-1.1.1

Balance Sheet

No.	Statement of Net Assets September 30, 2014	Amount (\$1,000's) (A)
ASSETS		
1	Current assets:	
2	Cash	20
3	Pooled investments and cash	150,780
4	Pooled investments and cash - restricted	111,838
5	Total pooled investments and cash	262,618
6	Investments, at fair value-restricted	56,217
7	Cash held by trustee - restricted	-
8	Working capital advances	4,602
9	Accounts receivable	189,154
10	Less allowance for doubtful accounts	(11,727)
11	Net accounts receivable	177,427
12	Receivables from other governments	3,944
13	Due from other funds	687
14	Inventories, at cost	74,429
15	Prepaid expenses	6,788
16	Regulatory assets, net of amortization	46,957
17	Other assets	10,260
18	Other receivables - restricted	(6,042)
19	Total current assets	637,907
20		
21	Non-current assets:	
22	Cash - restricted	5,011
23	Pooled investments and cash - restricted	-
24	Investments, at fair value-restricted	116,565
25	Advances to other funds	19,833
26	Investments held by trustee - restricted	196,654
27	Interest receivable - restricted	756
28	Receivable from other governments	-
29	Due from other funds	-
30	Advances to other funds	-
31	Capital Assets	
32	Land and land rights	(A) 62,765
33	Property, plant and equipment in service	(A) 4,737,500
34	Less accumulated depreciation	(2,392,899)
35	Net property, plant and equipment in service	2,344,601
36	Construction in progress	117,360
37	Nuclear fuel (net of amortization)	39,616
38	Plant held for future use	23,115
39	Total capital assets	2,587,457
40	Derivative instruments - energy risk management	4,249
41	Other long-term assets	4,743

WP B-1.1

Austin Energy
Electric Cost of Service and Rate Design

WP B-1.1.1

Work Paper B-1.1.1
Balance Sheet

WP B-1.1.1

No.	Statement of Net Assets September 30, 2014	Amount (\$1,000's)
42	Regulatory assets, net of amortization	228,638
43	Total non-current assets	3,163,906
44	Deferred Outflow of Resources	54,421
45	Total assets and deferred outflows	3,856,234
46		
47	NOTE:	
48	Sum of (A) = \$4,800,265 WP B-1.1	

Austin Energy
Electric Cost of Service and Rate Design

WP B-1.1.1

Work Paper B-1.1.1

WP B-1.1.1

Balance Sheet

No.	Statement of Net Assets September 30, 2014	Amount (\$1,000's)
49		
50	LIABILITIES	
51	Current liabilities:	
52	Accounts payable	66,991
53	Accounts and retainage payable from restricted assets	8,529
54	Accrued payroll	4,353
55	Accrued compensated absences	10,067
56	Claims payable	-
57	Due to other funds	-
58	Accrued interest payable from restricted assets	23,584
59	Interest payable on capital appreciation bonds and other debt	3
60	Commercial paper notes payable, net of discount	-
61	General obligation bonds payable and other tax	-
62	supported debt payable from restricted assets	-
63	Revenue bonds payable	-
64	Bonds payable from restricted assets	48,053
65	Capital lease obligations payable - current	46
66	Customer and escrow deposits payable from restricted assets	27,295
67	Nuclear fuel expense payable from restricted assets	-
68	Decommissioning expense payable ST	8,138
69	Other liabilities	4,666
70	Total current liabilities	201,725
71	Non-current liabilities, net of current portion:	
72	Accrued compensated absences payable	14
73	Claims payable	-
74	Advances from other funds	-
75	Capital appreciation bond interest payable	7,817
76	Commercial paper notes payable	166,456
77	Revenue notes payable	-
78	Revenue notes payable	-
79	Bonds payable, net of discount and inclusive of premium	1,205,019
80	Pension obligation payable	27,630
81	Other Post Employment Benefits	104,347
82	Capital lease obligations payable	1,089
83	Decommissioning expense payable	174,398
84	Derivative instruments - energy risk management - liability	30,502
85	Other liabilities	37,831
86	Total non-current liabilities	1,755,103
87	Deferred Inflow of Resources	217,049
88	Total liabilities and deferred inflows	2,173,877
89		

Austin Energy
Electric Cost of Service and Rate Design

WP B-1.1.1

Work Paper B-1.1.1

WP B-1.1.1

Balance Sheet

No.	Statement of Net Assets September 30, 2014	Amount (\$1,000's)
90	NET POSITION	
91	Invested in Capital Assets, net of related debt	1,057,719
92	Restricted for:	
93	Debt service	32,633
94	Bond reserve	9,988
95	Strategic reserve	106,577
96	Capital projects	78,529
97	Renewal and replacement	64
98	Passenger facility charges	-
99	Unrestricted (deficit)	396,849
100	Total net position	1,682,358
101	Total liabilities and net position	3,856,235

Schedule B-2
Original Cost of General Plant Excluding Communication Equipment (FERC 397)

Schedule B-2

No.	FERC Acct	Description	Reference	Historical Allocation to											Normalized Allocation to			
				Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer		
							Texas	Production	Transmission	Distribution							Customer	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1		General Plant Excluding Communications Equipment (FERC 397)																
2	389	Land & Land Rights	WP B-2	\$ 10,877,193	\$ -	\$ 10,877,193	\$ 10,877,193	\$ 2,989,943	\$ 1,204,625	\$ 6,131,076	\$ 551,549	\$ -	\$ 10,877,193	\$ 2,989,943	\$ 1,204,625	\$ 6,131,076	\$ 551,549	
3	390	Structures & Improvements	WP B-2	152,494,379	(297,112)	152,197,267	152,197,267	41,836,261	16,855,510	85,788,041	7,717,454	-	152,197,267	41,836,261	16,855,510	85,788,041	7,717,454	
4	391	Office Furniture & Equipment	WP B-2	155,304,533	(179,718)	155,124,816	155,124,816	42,640,991	17,179,730	87,438,193	7,865,901	-	155,124,816	42,640,991	17,179,730	87,438,193	7,865,901	
5	392	Transportation Equipment	WP B-2	29,844,307	-	29,844,307	29,844,307	1,329,782	5,937,407	21,972,915	604,203	-	29,844,307	1,329,782	5,937,407	21,972,915	604,203	
6	393	Stores Equipment	WP B-2	628,781	-	628,781	628,781	280,413	94,894	253,474	-	-	628,781	280,413	94,894	253,474	-	
7	394	Tools, Shop & Garage Equipment	WP B-2	3,000,896	(10,622)	2,990,275	2,990,275	1,333,550	451,284	1,205,441	-	-	2,990,275	1,333,550	451,284	1,205,441	-	
8	395	Laboratory Equipment	WP B-2	1,076,389	(21,250)	1,055,139	1,055,139	470,552	159,238	425,348	-	-	1,055,139	470,552	159,238	425,348	-	
9	396	Power Operated Equipment	WP B-2	2,911,233	-	2,911,233	2,911,233	1,298,300	439,355	1,173,578	-	-	2,911,233	1,298,300	439,355	1,173,578	-	
10	398	Miscellaneous Equipment	WP B-2	3,265,823	(6,186)	3,259,637	3,259,637	1,453,676	491,935	1,314,027	-	-	3,259,637	1,453,676	491,935	1,314,027	-	
11	399	Other Tangible Property	WP B-2	14,376	-	14,376	14,376	6,411	2,170	5,795	-	-	14,376	6,411	2,170	5,795	-	
12		Total		\$ 359,417,910	\$ (514,887)	\$ 358,903,023	\$ 358,903,023	\$ 93,639,879	\$ 42,816,148	\$ 205,707,889	\$ 16,739,107	\$ -	\$ 358,903,023	\$ 93,639,879	\$ 42,816,148	\$ 205,707,889	\$ 16,739,107	

Work Paper B-2
Original Cost of General Plant Excluding Communication Equipment (FERC 397)

WP B-2

FERC No. Acct		Description	Reference	Historical Allocation to										Normalized Allocation to					
				Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	General Plant Excluding Communications Equipment (FERC 397)																		
2	389	Land & Land Rights	WP B-1.1	\$ 10,877,193	\$ -	10,877,193	10,877,193	SOFT	2,989,943	1,204,625	6,131,076	551,549	-	-	10,877,193	2,989,943	1,204,625	6,131,076	551,549
3	390	Structures & Improvements	WP B-1.1, WP B-2.1	152,494,379	(297,112)	152,197,267	152,197,267	SOFT	41,836,261	16,855,510	85,788,041	7,717,454	-	-	152,197,267	41,836,261	16,855,510	85,788,041	7,717,454
4	391	Office Furniture & Equipment	WP B-1.1, WP B-2.1	155,304,533	(179,718)	155,124,816	155,124,816	SOFT	42,640,991	17,179,730	87,438,193	7,865,901	-	-	155,124,816	42,640,991	17,179,730	87,438,193	7,865,901
5	392	Transportation Equipment	WP B-1.1	29,844,307	-	29,844,307	29,844,307	FERC 392	1,329,782	5,937,407	21,972,915	604,203	-	-	29,844,307	1,329,782	5,937,407	21,972,915	604,203
6	393	Stores Equipment	WP B-1.1	628,781	-	628,781	628,781	N-PLTxGPLT	280,413	94,894	253,474	-	-	-	628,781	280,413	94,894	253,474	-
7	394	Tools, Shop & Garage Equipment	WP B-1.1, WP B-2.1	3,000,896	(10,622)	2,990,275	2,990,275	N-PLTxGPLT	1,333,550	451,284	1,205,441	-	-	-	2,990,275	1,333,550	451,284	1,205,441	-
8	395	Laboratory Equipment	WP B-1.1, WP B-2.1	1,076,389	(21,250)	1,055,139	1,055,139	N-PLTxGPLT	470,552	159,238	425,348	-	-	-	1,055,139	470,552	159,238	425,348	-
9	396	Power Operated Equipment	WP B-1.1	2,911,233	-	2,911,233	2,911,233	N-PLTxGPLT	1,298,300	439,355	1,173,578	-	-	-	2,911,233	1,298,300	439,355	1,173,578	-
10	398	Miscellaneous Equipment	WP B-1.1, WP B-2.1	3,265,823	(6,186)	3,259,637	3,259,637	N-PLTxGPLT	1,453,676	491,935	1,314,027	-	-	-	3,259,637	1,453,676	491,935	1,314,027	-
11	399	Other Tangible Property	WP B-1.1	14,376	-	14,376	14,376	N-PLTxGPLT	6,411	2,170	5,795	-	-	-	14,376	6,411	2,170	5,795	-
12	Total			\$ 359,417,910	\$ (514,887)	\$ 358,903,023	\$ 358,903,023		\$ 93,639,879	\$ 42,816,148	\$ 205,707,889	\$ 16,739,107		\$ -	\$ 358,903,023	\$ 93,639,879	\$ 42,816,148	\$ 205,707,889	\$ 16,739,107

Austin Energy
Electric Cost of Service and Rate Design

WP B-2.1

Work Paper B-2.1

WP B-2.1

Original Cost of Non-Utility Plant

No.	FERC	Reference Schedule	Original Cost of Plant	Accumulated Depreciation	Net Plant	Depreciation Expense
			(A)	(B)	(C)	(D)
1	121		-	-	-	-
2	301		-	-	-	-
3	302		-	-	-	-
4	303		-	-	-	-
5	310		-	-	-	-
6	311		-	-	-	-
7	312		-	-	-	-
8	313		-	-	-	-
9	314		-	-	-	-
10	315		-	-	-	-
11	316		-	-	-	-
12	320		-	-	-	-
13	321		-	-	-	-
14	322		-	-	-	-
15	323		-	-	-	-
16	324		-	-	-	-
17	325		-	-	-	-
18	340		-	-	-	-
19	341		-	-	-	-
20	342		-	-	-	-
21	343		-	-	-	-
22	344		-	-	-	-
23	345		-	-	-	-
24	346		-	-	-	-
25	350		-	-	-	-
26	351		-	-	-	-
27	352		-	-	-	-
28	353		-	-	-	-
29	354		-	-	-	-
30	355		-	-	-	-
31	356		-	-	-	-
32	357		-	-	-	-
33	358		-	-	-	-
34	359		-	-	-	-
35	360		-	-	-	-
36	361		-	-	-	-
37	362		-	-	-	-
38	363		-	-	-	-
39	364		-	-	-	-
40	365		-	-	-	-
41	366		-	-	-	-
42	367		-	-	-	-

Austin Energy
Electric Cost of Service and Rate Design

WP B-2.1

Work Paper B-2.1

WP B-2.1

Original Cost of Non-Utility Plant

No.	FERC	Reference Schedule	Original Cost of Plant (A)	Accumulated Depreciation (B)	Net Plant (C)	Depreciation Expense (D)
43	368		-	-	-	-
44	369		-	-	-	-
45	370		-	-	-	-
46	371		-	-	-	-
47	372		-	-	-	-
48	373		-	-	-	-
49	389		-	-	-	-
50	390		297,112	(53,187)	243,925	9,240
51	391		179,718	(128,382)	51,336	13,014
52	392		-	-	-	-
53	393		-	-	-	-
54	394		10,622	(3,931)	6,691	883
55	395		21,250	(13,742)	7,508	1,622
56	396		-	-	-	-
57	397		-	-	-	-
58	398		6,186	(4,697)	1,490	831
59	399		-	-	-	-
60						
61			514,887	(203,938)	310,949	25,592
62			WP B-2	WP B-5		WP E-1

Schedule B-3
Original Cost of Communication Equipment (FERC 397)

Schedule B-3

No.	FERC Acct	Description	Reference	Non-Electric		Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer			Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Communications Equipment (FERC 397)																
2	397	Communications Equipment	WP B-3	\$ 60,043,927	\$ -	\$ 60,043,927	\$ 60,043,927	\$ 26,300,251	\$ 2,275,629	\$ 26,062,088	\$ 5,405,959	\$ -	\$ 60,043,927	\$ 26,300,251	\$ 2,275,629	\$ 26,062,088	\$ 5,405,959

Work Paper B-3
Original Cost of Communication Equipment (FERC 397)

WP B-3

									Historical Allocation to					Normalized Allocation to					
FERC No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Communications Equipment (FERC 397)																		
2	397	Communications Equipment	WP B-1.1	\$ 60,043,927	\$ -	\$ 60,043,927	\$ 60,043,927	FERC 397	26,300,251	2,275,629	26,062,088	5,405,959		-	\$ 60,043,927	26,300,251	2,275,629	26,062,088	5,405,959

Schedule B-4
Construction Work in Progress (CWIP)

Schedule B-4

FERC		Historical Allocation to										Normalized Allocation to					
No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Construction Work in Progress																
2	107	Construction Work in Progress	WP B-4	\$ 117,360,383	\$ (15,578,069)	\$ 101,782,314	\$ 101,782,314	\$ 29,586,141	\$ 14,771,777	\$ 56,556,360	\$ 868,036	\$ -	\$ 101,782,314	\$ 29,586,141	\$ 14,771,777	\$ 56,556,360	\$ 868,036
3								29.1%	14.5%	55.6%	0.9%		29.1%	14.5%	55.6%	0.9%	

Work Paper B-4
Construction Work in Progress (CWIP)

WP B-4

No.	FERC Acct	Description	Reference	Total Company	Non-Electric		Electric Allocation to		Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
					Adjustment/Transfer	Total Electric	Texas			Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Construction Work in Progress																		
2	121	Non-Utility Plant	WP B-4.1	15,578,069	(15,578,069)	-	-			-	-	-	-	-	-	-	-	-	-	-
3	311	Structures & Improvements	WP B-4.1	4,322,467		4,322,467	4,322,467	Production		4,322,467	-	-	-	-	-	4,322,467	4,322,467	-	-	-
4	312	Boiler Plant Equipment	WP B-4.1	74,327		74,327	74,327	Production		74,327	-	-	-	-	-	74,327	74,327	-	-	-
5	316	Miscellaneous Equipment	WP B-4.1	95,561		95,561	95,561	Production		95,561	-	-	-	-	-	95,561	95,561	-	-	-
6	325	Miscellaneous Equipment	WP B-4.1	17,303,518		17,303,518	17,303,518	Production		17,303,518	-	-	-	-	-	17,303,518	17,303,518	-	-	-
7	344	Generator/PV	WP B-4.1	1,569,489		1,569,489	1,569,489	Production		1,569,489	-	-	-	-	-	1,569,489	1,569,489	-	-	-
8	345	Accessory Elec Equip.	WP B-4.1	825,454		825,454	825,454	Production		825,454	-	-	-	-	-	825,454	825,454	-	-	-
9	346	Miscellaneous Equipment	WP B-4.1	89,205		89,205	89,205	Production		89,205	-	-	-	-	-	89,205	89,205	-	-	-
10	350	Land & Land Rights	WP B-4.1	6,696		6,696	6,696	Transmission		-	6,696	-	-	-	-	-	-	6,696	-	-
11	352	Structures & Improvements	WP B-4.1	335,119		335,119	335,119	Transmission		-	335,119	-	-	-	-	335,119	-	335,119	-	-
12	353	Station Equipment	WP B-4.1	10,942,767		10,942,767	10,942,767	Transmission		-	10,942,767	-	-	-	-	10,942,767	-	10,942,767	-	-
13	354	Towers and Fixtures	WP B-4.1	209,046		209,046	209,046	Transmission		-	209,046	-	-	-	-	209,046	-	209,046	-	-
14	355	Poles and Fixtures	WP B-4.1	214		214	214	Transmission		-	214	-	-	-	-	214	-	214	-	-
15	356	Overhead Conductors and Devices	WP B-4.1	1,222,433		1,222,433	1,222,433	Transmission		-	1,222,433	-	-	-	-	1,222,433	-	1,222,433	-	-
16	361	Structures & Improvements	WP B-4.1	9,520,198		9,520,198	9,520,198	Distribution		-	-	9,520,198	-	-	-	9,520,198	-	-	9,520,198	-
17	362	Station Equipment	WP B-4.1	10,625,292		10,625,292	10,625,292	Distribution		-	-	10,625,292	-	-	-	10,625,292	-	-	10,625,292	-
18	364	Poles, Towers & Fixtures	WP B-4.1	3,276,076		3,276,076	3,276,076	Distribution		-	-	3,276,076	-	-	-	3,276,076	-	-	3,276,076	-
19	365	OH Conductors & Devices	WP B-4.1	1,786,107		1,786,107	1,786,107	Distribution		-	-	1,786,107	-	-	-	1,786,107	-	-	1,786,107	-
20	366	UG Conduit	WP B-4.1	5,272,670		5,272,670	5,272,670	Distribution		-	-	5,272,670	-	-	-	5,272,670	-	-	5,272,670	-
21	367	UG Conductors & Devices	WP B-4.1	4,055,003		4,055,003	4,055,003	Distribution		-	-	4,055,003	-	-	-	4,055,003	-	-	4,055,003	-
22	368	Line Transformers	WP B-4.1	51,287		51,287	51,287	Distribution		-	-	51,287	-	-	-	51,287	-	-	51,287	-
23	369	Services	WP B-4.1	5,629,238		5,629,238	5,629,238	Distribution		-	-	5,629,238	-	-	-	5,629,238	-	-	5,629,238	-
24	370	Meters	WP B-4.1	3,854,927		3,854,927	3,854,927	Distribution		-	-	3,854,927	-	-	-	3,854,927	-	-	3,854,927	-
25	372	Leased Property on Customers' Premises	WP B-4.1	492		492	492	Distribution		-	-	492	-	-	-	492	-	-	492	-
26	373	Streetlighting & Signal Systems	WP B-4.1	2,453,590		2,453,590	2,453,590	Distribution		-	-	2,453,590	-	-	-	2,453,590	-	-	2,453,590	-
27	390	Structures & Improvements	WP B-4.1	1,542,278		1,542,278	1,542,278	SQFT		423,944	170,804	869,326	78,204	-	-	1,542,278	423,944	170,804	869,326	78,204
28	391	Office Furniture & Equipment	WP B-4.1	15,022,034		15,022,034	15,022,034	SQFT		4,129,284	1,663,657	8,467,372	761,721	-	-	15,022,034	4,129,284	1,663,657	8,467,372	761,721
29	392	Transportation Equipment	WP B-4.1	3,375		3,375	3,375	FERC 392		150	671	2,485	68	-	-	3,375	150	671	2,485	68
30	394	Tools, Shop & Garage Equipment	WP B-4.1	233,747		233,747	233,747	N-PLTs/GPLT		104,243	35,276	94,228	-	-	-	233,747	104,243	35,276	94,228	-
31	397	Communications Equipment	WP B-4.1	311,472		311,472	311,472	FERC 397		136,430	11,805	135,195	28,043	-	-	311,472	136,430	11,805	135,195	28,043
32	398	Miscellaneous Equipment	WP B-4.1	1,148,231		1,148,231	1,148,231	N-PLTs/GPLT		512,068	173,288	462,876	-	-	-	1,148,231	512,068	173,288	462,876	-
33			WP B-4.1							-	-	-	-	-	-	-	-	-	-	-
34		Total		\$ 117,360,383	\$ (15,578,069)	\$ 101,782,314	\$ 101,782,314			\$ 29,586,141	\$ 14,771,777	\$ 56,556,360	\$ 868,036	\$ -	\$ -	\$ 101,782,314	\$ 29,586,141	\$ 14,771,777	\$ 56,556,360	\$ 868,036

Austin Energy
Electric Cost of Service and Rate Design

WP B-4.1

Work Paper B-4.1
FERC Transition (CWIP)
TY2014

WP B-4.1

No.	FERC Acct	Description	Schedule Reference	Total Company (A)
1		Construction Work in Progress		
2	121	Non-Utility Plant	\$	15,578,069
3	311	Structures & Improvements	\$	4,322,467
4	312	Boiler Plant Equipment	\$	74,327
5	316	Miscellaneous Equipment	\$	95,561
6	325	Miscellaneous Equipment	\$	17,303,518
7	344	Generator/PV	\$	1,569,489
8	345	Accessory Elec Equip.	\$	825,454
9	346	Miscellaneous Equipment	\$	89,205
10	350	Land & Land Rights	\$	6,696
11	352	Structures & Improvements	\$	335,119
12	353	Station Equipment	\$	10,942,767
13	354	Towers and Fixtures	\$	209,046
14	355	Poles and Fixtures	\$	214
15	356	Overhead Conductors and Devices	\$	1,222,433
16	361	Structures & Improvements	\$	9,520,198
17	362	Station Equipment	\$	10,625,292
18	364	Poles, Towers & Fixtures	\$	3,276,076
19	365	OH Conductors & Devices	\$	1,786,107
20	366	UG Conduit	\$	5,272,670
21	367	UG Conductors & Devices	\$	4,055,003
22	368	Line Transformers	\$	51,287
23	369	Services	\$	5,629,238
24	370	Meters	\$	3,854,927
25	372	Leased Property on Customers' Premises	\$	492
26	373	Streetlighting & Signal Systems	\$	2,453,590
27	390	Structures & Improvements	\$	1,542,278
28	391	Office Furniture & Equipment	\$	15,022,034
29	392	Transportation Equipment	\$	3,375
30	394	Tools, Shop & Garage Equipment	\$	233,747
31	397	Communications Equipment	\$	311,472
32	398	Miscellaneous Equipment	\$	1,148,231
33				
34		Total	\$	117,360,383

Austin Energy
Electric Cost of Service and Rate Design

Schedule B-5

Schedule B-5
Accumulated Depreciation

Schedule B-5

No.	FERC Acct	Description	Reference	Non-Electric		Electric Allocation to		Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer	Total Electric	Texas	Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Intangible and Non-Utility Plant															
2	301	Organization Cost	WP B-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	WP B-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303	Intangible Plant	WP B-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	121	Non-Utility Plant	WP B-5	42,991,272	(42,991,272)	-	-	-	-	-	-	-	-	-	-	-	-
6		Sub-Total		\$ 42,991,272	\$ (42,991,272)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7																	
8		Steam Power Generation															
9	310	Land & Land Rights	WP B-5	\$ 1,616	\$ -	\$ 1,616	\$ 1,616	\$ 1,616	\$ -	\$ -	\$ -	\$ -	\$ 1,616	\$ 1,616	\$ -	\$ -	\$ -
10	311	Structures & Improvements	WP B-5	81,758,989	-	81,758,989	81,758,989	81,758,989	-	-	-	-	81,758,989	81,758,989	-	-	-
11	312	Boiler Plant Equipment	WP B-5	200,288,131	-	200,288,131	200,288,131	200,288,131	-	-	-	-	200,288,131	200,288,131	-	-	-
12	313	Engines and Engine Driven Generators	WP B-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	314	Turbogenerator Units	WP B-5	66,535,278	-	66,535,278	66,535,278	66,535,278	-	-	-	-	66,535,278	66,535,278	-	-	-
14	315	Accessory Pk Equipment	WP B-5	19,646,142	-	19,646,142	19,646,142	19,646,142	-	-	-	-	19,646,142	19,646,142	-	-	-
15	316	Miscellaneous Equipment	WP B-5	53,166,940	-	53,166,940	53,166,940	53,166,940	-	-	-	-	53,166,940	53,166,940	-	-	-
16		Sub-Total		\$ 421,397,095	\$ -	\$ 421,397,095	\$ 421,397,095	\$ 421,397,095	\$ -	\$ -	\$ -	\$ -	\$ 421,397,095	\$ 421,397,095	\$ -	\$ -	\$ -
17																	
18		Nuclear Power Generation															
19	320	Land & Land Rights	WP B-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	321	Structures & Improvements	WP B-5	265,998,034	-	265,998,034	265,998,034	265,998,034	-	-	-	-	265,998,034	265,998,034	-	-	-
21	322	Reactor Plant Equipment	WP B-5	176,699,993	-	176,699,993	176,699,993	176,699,993	-	-	-	-	176,699,993	176,699,993	-	-	-
22	323	Turbogenerator Units	WP B-5	21,140,244	-	21,140,244	21,140,244	21,140,244	-	-	-	-	21,140,244	21,140,244	-	-	-
23	324	Accessory Plant Equipment	WP B-5	108,437,949	-	108,437,949	108,437,949	108,437,949	-	-	-	-	108,437,949	108,437,949	-	-	-
24	325	Miscellaneous Equipment	WP B-5	4,145,223	-	4,145,223	4,145,223	4,145,223	-	-	-	-	4,145,223	4,145,223	-	-	-
25		Sub-Total		\$ 576,421,444	\$ -	\$ 576,421,444	\$ 576,421,444	\$ 576,421,444	\$ -	\$ -	\$ -	\$ -	\$ 576,421,444	\$ 576,421,444	\$ -	\$ -	\$ -
26																	
27		Combustion Turbine & Other Production															
28	340	Land & Land Rights	WP B-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	341	Structures & Improvements	WP B-5	2,097,419	-	2,097,419	2,097,419	2,097,419	-	-	-	-	2,097,419	2,097,419	-	-	-
30	342	Fuel Holders, Producers and Accessories	WP B-5	3,992,397	-	3,992,397	3,992,397	3,992,397	-	-	-	-	3,992,397	3,992,397	-	-	-
31	343	Prime movers	WP B-5	1,897,539	-	1,897,539	1,897,539	1,897,539	-	-	-	-	1,897,539	1,897,539	-	-	-
32	344	Generator/PV	WP B-5	133,630,688	-	133,630,688	133,630,688	133,630,688	-	-	-	-	133,630,688	133,630,688	-	-	-
33	345	Accessory Elec Equip.	WP B-5	2,579,739	-	2,579,739	2,579,739	2,579,739	-	-	-	-	2,579,739	2,579,739	-	-	-
34	346	Miscellaneous Equipment	WP B-5	612,822	-	612,822	612,822	612,822	-	-	-	-	612,822	612,822	-	-	-
35		Sub-Total		\$ 144,810,604	\$ -	\$ 144,810,604	\$ 144,810,604	\$ 144,810,604	\$ -	\$ -	\$ -	\$ -	\$ 144,810,604	\$ 144,810,604	\$ -	\$ -	\$ -
36																	
37		Total Power Generation Plant	Line 16 + 25 + 35	1,142,629,143	-	1,142,629,143	1,142,629,143	1,142,629,143	-	-	-	-	1,142,629,143	1,142,629,143	-	-	-
38																	
39		Transmission Plant															
40	350	Land & Land Rights	WP B-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	351	Clearing Land	WP B-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	352	Structures & Improvements	WP B-5	14,383,825	-	14,383,825	14,383,825	14,383,825	-	-	-	-	14,383,825	14,383,825	-	-	-
43	353	Station Equipment	WP B-5	73,179,946	-	73,179,946	73,179,946	73,179,946	-	-	-	-	73,179,946	73,179,946	-	-	-
44	354	Towers and Fixtures	WP B-5	36,244,760	-	36,244,760	36,244,760	36,244,760	-	-	-	-	36,244,760	36,244,760	-	-	-
45	355	Poles and Fixtures	WP B-5	32,419,037	-	32,419,037	32,419,037	32,419,037	-	-	-	-	32,419,037	32,419,037	-	-	-
46	356	Overhead Conductors and Devices	WP B-5	54,772,101	-	54,772,101	54,772,101	54,772,101	-	-	-	-	54,772,101	54,772,101	-	-	-
47	357	Underground Conduit	WP B-5	2,442,547	-	2,442,547	2,442,547	2,442,547	-	-	-	-	2,442,547	2,442,547	-	-	-
48	358	Underground Conductors and Devices	WP B-5	3,567,194	-	3,567,194	3,567,194	3,567,194	-	-	-	-	3,567,194	3,567,194	-	-	-
49	359	Roads and Trails	WP B-5	383,330	-	383,330	383,330	383,330	-	-	-	-	383,330	383,330	-	-	-
50		Sub-Total		\$ 217,392,740	\$ -	\$ 217,392,740	\$ 217,392,740	\$ 217,392,740	\$ -	\$ -	\$ -	\$ -	\$ 217,392,740	\$ 217,392,740	\$ -	\$ -	\$ -
51																	
52		Distribution Plant															
53	360	Land & Land Rights	WP B-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	361	Structures & Improvements	WP B-5	14,770,982	-	14,770,982	14,770,982	14,770,982	-	-	-	-	14,770,982	14,770,982	-	-	-
55	362	Station Equipment	WP B-5	71,807,276	-	71,807,276	71,807,276	71,807,276	-	-	-	-	71,807,276	71,807,276	-	-	-
56	363	Storage Equipment	WP B-5	81,263	-	81,263	81,263	81,263	-	-	-	-	81,263	81,263	-	-	-
57	364	Poles, Towers & Fixtures	WP B-5	99,499,505	-	99,499,505	99,499,505	99,499,505	-	-	-	-	99,499,505	99,499,505	-	-	-
58	365	OH Conductors & Devices	WP B-5	105,106,998	-	105,106,998	105,106,998	105,106,998	-	-	-	-	105,106,998	105,106,998	-	-	-
59	366	UG Conduit	WP B-5	104,061,681	-	104,061,681	104,061,681	104,061,681	-	-	-	-	104,061,681	104,061,681	-	-	-
60	367	UG Conductors & Devices	WP B-5	147,883,476	-	147,883,476	147,883,476	147,883,476	-	-	-	-	147,883,476	147,883,476	-	-	-
61	368	Line Transformers	WP B-5	118,892,154	-	118,892,154	118,892,154	118,892,154	-	-	-	-	118,892,154	118,892,154	-	-	-
62	369	Services	WP B-5	27,343,472	-	27,343,472	27,343,472	27,343,472	-	-	-	-	27,343,472	27,343,472	-	-	-
63	370	Meters	WP B-5	33,648,307	-	33,648,307	33,648,307	33,648,307	-	-	-	-	33,648,307	33,648,307	-	-	-
64	371	Installation on Customers' Prem	WP B-5	6,018	-	6,018	6,018	6,018	-	-	-	-	6,018	6,018	-	-	-
65	372	Leased Property on Customers' Premises	WP B-5	2,444,017	-	2,444,017	2,444,017	2,444,017	-	-	-	-	2,444,017	2,444,017	-	-	-
66	373	Streetlighting & Signal Systems	WP B-5	\$ 45,638,968	-	\$ 45,638,968	\$ 45,638,968	\$ 45,638,968	-	-	-	-	\$ 45,638,968	\$ 45,638,968	-	-	-
67		Sub-Total		\$ 771,184,117	\$ -	\$ 771,184,117	\$ 771,184,117	\$ 771,184,117	\$ -	\$ -	\$ -	\$ -	\$ 771,184,117	\$ 771,184,117	\$ -	\$ -	\$ -
68																	
69		General Plant															
70	389	Land & Land Rights	WP B-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	390	Structures & Improvements	WP B-5	47,955,945	(53,187)	47,902,758	47,902,758	13,167,597	5,305,124	27,001,035	2,429,001	-	47,902,758	13,167,597	5,305,124	27,001,035	2,429,001
72	391	Office Furniture & Equipment	WP B-5	90,097,147	(128,382)	89,968,765	89,968,765	24,730,778	9,963,842	50,712,107	4,562,039	-	89,968,765	24,730,778	9,963,842	50,712,107	4,562,039
73	392	Transportation Equipment	WP B-5	21,873,332	-	21,873,332	21,873,332	974,617	4,351,613	16,104,273	442,829	-	21,873,332	974,617	4,351,613	16,104,273	442,829
74	393	Stores Equipment	WP B-5	584,102	-	584,102	584,102	260,487	88,151	235,463	-	-	584,102	260,487	88,151	235,463	-
75	394	Tools, Shop & Garage Equipment	WP B-5	1,360,251	(3,931)	1,356,320	1,356,320	604,868	204,692	546,760	-	-	1,356,320	604,868	204,692	546,760	-
76	395	Laboratory Equipment	WP B-5	722,408	(13,742)	708,665	708,665	316,038	106,950	285,678	-	-	708,665	316,038	106,950	285,678	-
77	396	Power Operated Equipment	WP B-5	1,125,270	-	1,125,270	1,125,270	501,828	169,822	453,619	-	-	1,125,270	501,828	169,822	453,619	-
78	397	Communications Equipment	WP B-5	54,170,595	-	54,170,595	54,170,595	23,727,633	2,053,033	23,512,767	4,877,163	-	54,170,595	23,727,633</			

Schedule B-5
Accumulated Depreciation

Schedule B-5

No.	FERC Acct	Description	Reference	Non-Electric		Electric Allocation to		Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer	Total Electric	Texas	Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
81		Sub-Total		\$ 218,701,612	\$ (203,938)	\$ 218,497,673	\$ 218,497,673	\$ 64,644,123	\$ 22,365,148	\$ 119,177,370	\$ 12,311,032	\$ -	\$ 218,497,673	\$ 64,644,123	\$ 22,365,148	\$ 119,177,370	\$ 12,311,032
82																	
83		Total Accumulated Depreciation		\$ 2,392,898,885	\$ (43,195,211)	\$ 2,349,703,674	\$ 2,349,703,674	\$ 1,207,273,267	\$ 239,757,889	\$ 890,361,487	\$ 12,311,032	\$ -	\$ 2,349,703,674	\$ 1,207,273,267	\$ 239,757,889	\$ 890,361,487	\$ 12,311,032

Work Paper B-5 Accumulated Depreciation														WP B-5							
FERC		Reference	Non-Electric		Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to						
No.	Acct		Total Company	Adjustment/Transfer				Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer			
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)			
1	Intangible and Non-Utility Plant																				
2	301 Organization Cost	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3	302 Franchises and Consents	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4	303 Intangible Plant	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5	121 Non-Utility Plant	WP B-1.1	42,991,272	(42,991,272)																	
6	Sub-Total		\$ 42,991,272	\$ (42,991,272)	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
7																					
8	Steam Power Generation																				
9	310 Land & Land Rights	WP B-1.1	1,616		1,616		Production	1,616	-	-	-		-	1,616	1,616	-	-	-			
10	311 Structures & Improvements	WP B-1.1	81,758,989		81,758,989		Production	81,758,989					-	81,758,989	81,758,989		-	-			
11	312 Boiler Plant Equipment	WP B-1.1	200,288,131		200,288,131		Production	200,288,131					-	200,288,131	200,288,131		-	-			
12	313 Engines and Engine Driven Generators	WP B-1.1	-		-		Production	-	-	-	-		-	-	-	-	-	-			
13	314 Turbogenerator Units	WP B-1.1	66,535,278		66,535,278		Production	66,535,278					-	66,535,278	66,535,278		-	-			
14	315 Accessory P/E Equipment	WP B-1.1	19,646,142		19,646,142		Production	19,646,142					-	19,646,142	19,646,142		-	-			
15	316 Miscellaneous Equipment	WP B-1.1	53,166,940		53,166,940		Production	53,166,940					-	53,166,940	53,166,940		-	-			
16	Sub-Total		\$ 421,397,095	\$ -	\$ 421,397,095	\$ 421,397,095		\$ 421,397,095	\$ -	\$ -	\$ -		\$ -	\$ 421,397,095	\$ 421,397,095	\$ -	\$ -	\$ -			
17																					
18	Nuclear Power Generation																				
19	320 Land & Land Rights	WP B-1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-			
20	321 Structures & Improvements	WP B-1.1	265,998,034		265,998,034		Production	265,998,034					-	265,998,034	265,998,034		-	-			
21	322 Reactor Plant Equipment	WP B-1.1	176,699,993		176,699,993		Production	176,699,993					-	176,699,993	176,699,993		-	-			
22	323 Turbogenerator Units	WP B-1.1	21,140,244		21,140,244		Production	21,140,244					-	21,140,244	21,140,244		-	-			
23	324 Accessory Plant Equipment	WP B-1.1	108,437,949		108,437,949		Production	108,437,949					-	108,437,949	108,437,949		-	-			
24	325 Miscellaneous Equipment	WP B-1.1	4,145,223		4,145,223		Production	4,145,223					-	4,145,223	4,145,223		-	-			
25	Sub-Total		\$ 576,421,444	\$ -	\$ 576,421,444	\$ 576,421,444		\$ 576,421,444	\$ -	\$ -	\$ -		\$ -	\$ 576,421,444	\$ 576,421,444	\$ -	\$ -	\$ -			
26																					
27	Combustion Turbine & Other Production																				
28	340 Land & Land Rights	WP B-1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-			
29	341 Structures & Improvements	WP B-1.1	2,097,419		2,097,419		Production	2,097,419					-	2,097,419	2,097,419		-	-			
30	342 Fuel Holes, Poles and Accessories	WP B-1.1	3,992,397		3,992,397		Production	3,992,397					-	3,992,397	3,992,397		-	-			
31	343 Prime movers	WP B-1.1	1,897,539		1,897,539		Production	1,897,539					-	1,897,539	1,897,539		-	-			
32	344 Generator/PV	WP B-1.1	133,630,688		133,630,688		Production	133,630,688					-	133,630,688	133,630,688		-	-			
33	345 Accessory Elec Equip.	WP B-1.1	2,579,739		2,579,739		Production	2,579,739					-	2,579,739	2,579,739		-	-			
34	346 Miscellaneous Equipment	WP B-1.1	612,822		612,822		Production	612,822					-	612,822	612,822		-	-			
35	Sub-Total		\$ 144,810,604	\$ -	\$ 144,810,604	\$ 144,810,604		\$ 144,810,604	\$ -	\$ -	\$ -		\$ -	\$ 144,810,604	\$ 144,810,604	\$ -	\$ -	\$ -			
36																					
37	Total Power Generation Plant	Line 16 + 25 + 35	\$ 1,142,629,143	\$ -	\$ 1,142,629,143	\$ 1,142,629,143		\$ 1,142,629,143	\$ -	\$ -	\$ -		\$ -	\$ 1,142,629,143	\$ 1,142,629,143	\$ -	\$ -	\$ -			
38																					
39	Transmission Plant																				
40	350 Land & Land Rights	WP B-1.1	-	-	-	-	Transmission	-	-	-	-		-	-	-	-	-	-			
41	351 Clearing Land	WP B-1.1	-	-	-	-	Transmission	-	-	-	-		-	-	-	-	-	-			
42	352 Structures & Improvements	WP B-1.1	14,383,825		14,383,825		Transmission	14,383,825					-	14,383,825	14,383,825		-	-			
43	353 Station Equipment	WP B-1.1	73,179,946		73,179,946		Transmission	73,179,946					-	73,179,946	73,179,946		-	-			
44	354 Towers and Fixtures	WP B-1.1	36,244,760		36,244,760		Transmission	36,244,760					-	36,244,760	36,244,760		-	-			
45	355 Poles and Fixtures	WP B-1.1	32,419,037		32,419,037		Transmission	32,419,037					-	32,419,037	32,419,037		-	-			
46	356 Overhead Conductors and Devices	WP B-1.1	54,772,101		54,772,101		Transmission	54,772,101					-	54,772,101	54,772,101		-	-			
47	357 Underground Conduit	WP B-1.1	2,442,547		2,442,547		Transmission	2,442,547					-	2,442,547	2,442,547		-	-			
48	358 Underground Conductors and Devices	WP B-1.1	3,567,194		3,567,194		Transmission	3,567,194					-	3,567,194	3,567,194		-	-			
49	359 Roads and Trails	WP B-1.1	383,330		383,330		Transmission	383,330					-	383,330	383,330		-	-			
50	Sub-Total		\$ 217,392,740	\$ -	\$ 217,392,740	\$ 217,392,740		\$ 217,392,740	\$ -	\$ -	\$ -		\$ -	\$ 217,392,740	\$ 217,392,740	\$ -	\$ -	\$ -			
51																					
52	Distribution Plant																				
53	360 Land & Land Rights	WP B-1.1	-	-	-	-	Distribution	-	-	-	-		-	-	-	-	-	-			
54	361 Structures & Improvements	WP B-1.1	14,770,982		14,770,982		Distribution	14,770,982					-	14,770,982	14,770,982		-	-			
55	362 Station Equipment	WP B-1.1	71,807,276		71,807,276		Distribution	71,807,276					-	71,807,276	71,807,276		-	-			
56	363 Storage Equipment	WP B-1.1	81,263		81,263		Distribution	81,263					-	81,263	81,263		-	-			
57	364 Poles, Towers & Fixtures	WP B-1.1	99,499,505		99,499,505		Distribution	99,499,505					-	99,499,505	99,499,505		-	-			
58	365 OH Conductors & Devices	WP B-1.1	105,106,998		105,106,998		Distribution	105,106,998					-	105,106,998	105,106,998		-	-			
59	366 UG Conduit	WP B-1.1	104,061,681		104,061,681		Distribution	104,061,681					-	104,061,681	104,061,681		-	-			
60	367 UG Conductors & Devices	WP B-1.1	147,883,476		147,883,476		Distribution	147,883,476					-	147,883,476	147,883,476		-	-			
61	368 Line Transformers	WP B-1.1	118,892,154		118,892,154		Distribution	118,892,154					-	118,892,154	118,892,154		-	-			
62	369 Services	WP B-1.1	27,343,472		27,343,472		Distribution	27,343,472					-	27,343,472	27,343,472		-	-			
63	370 Meters	WP B-1.1	33,648,307		33,648,307		Distribution	33,648,307					-	33,648,307	33,648,307		-	-			
64	371 Installation on Customers' Prem	WP B-1.1	6,018		6,018		Distribution	6,018					-	6,018	6,018		-	-			
65	372 Leased Property on Customers' Premises	WP B-1.1	2,444,017		2,444,017		Distribution	2,444,017					-	2,444,017	2,444,017		-	-			
66	373 Streetlighting & Signal Systems	WP B-1.1	45,638,968		45,638,968		Distribution	45,638,968					-	45,638,968	45,638,968		-	-			
67	Sub-Total		\$ 771,184,117	\$ -	\$ 771,184,117	\$ 771,184,117		\$ 771,184,117	\$ -	\$ -	\$ -		\$ -	\$ 771,184,117	\$ 771,184,117	\$ -	\$ -	\$ -			
68																					
69	General Plant																				
70	380 Land & Land Rights	WP B-1.1	-	-	-	-	SQFT	-	-	-	-		-	-	-	-	-	-			
71	380 Structures & Improvements	WP B-1.1, WP B-2.1	47,955,945	(53,187)	47,902,758		SQFT	13,167,597	5,305,124	27,001,035	2,429,001		-	47,902,758	13,167,597	5,305,124	27,001,035	2,429,001			
72	391 Office Furniture & Equipment	WP B-1.1, WP B-2.1	90,097,147	(128,382)	89,968,765		SQFT	24,730,778	9,963,842	50,712,107	4,562,039		-	89,968,765	24,730,778	9,963,842	50,712,107	4,562,039			
73	392 Transportation Equipment	WP B-1.1	21,873,332	-	21,873,332		FERC 392	9,671,617	4,351,613	16,104,273	442,829		-	21,873,332	9,671,617	4,351,613	16,104,273	442,829			
74	393 Stores Equipment	WP B-1.1	584,102	-	584,102		N-PLTsG/PLT	260,487	88,151	235,463	-		-	584,102	260,487	88,151	235,463	-			
75	394 Tools, Shop & Garage Equipment	WP B-1.1, WP B-2.1	1,360,251	(3,931)	1,356,320		N-PLTsG/PLT	404,868	1,356,320	546,760	-		-	1,356,320	404,868	1,356,320	546,760	-			
76	395 Laboratory Equipment	WP B-1.1, WP B-2.1	722,408	(13,742)	708,665		N-PLTsG/PLT	316,038	106,950	285,678	-		-	708,665	316,038	106,950	285,678	-			
77	396 Power Operated Equipment	WP B-1.1	1,125,270	-	1,125,270		N-PLTsG/PLT	501,828	169,822	453,619	-		-	1,125,270	501,828	169,822	453,619	-			
78	397 Communications Equipment	WP B-1.1	54,170,595	-	54,170,595		FERC 397	23,727,633	2,053,033	23,512,767	4,877,163		-	54,170,595	23,727,633	2,053,033	23,512,767	4,877,163			
79	398 Miscellaneous Equipment	WP B-1.1, WP B-2.1	801,186	(4,697)	796,489		N-PLTsG/PLT	355,204	120,204	321,081	-		-	796,489	355,204	120,204	321,081	-			
80	399 Other Tangible Property	WP B-1.																			

Schedule B-6
Plant Held for Future Use

Schedule B-6

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
								Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Plant Held for Future Use															
2	105	Plant Held for Future Use	WP B-6	\$ 23,115,022	\$ -	\$ 23,115,022	\$ 23,115,022	\$ 19,375,316	\$ 3,739,706	\$ -	\$ -	\$ -	\$ 23,115,022	\$ 19,375,316	\$ 3,739,706	\$ -	\$ -
3																	

Work Paper B-6
Plant Held for Future Use

WP B-6

No.	Acct	Description	Reference	Non-Electric		Electric		Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer	Total Electric	Allocation to Texas		Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Plant Held for Future Use																	
2	105	WSTRN COAL GENERATING PLAN	WP B-6.1	\$ 18,854,861		\$ 18,854,861	\$ 18,854,861	Production	18,854,861	-	-	-			\$ 18,854,861	18,854,861	-	-	-
3	105	CT 3125.LYTTON SP-TRADING	WP B-6.1	2,999,314		2,999,314	2,999,314	Transmission	-	2,999,314	-	-			2,999,314	-	2,999,314	-	-
4	105	TOYAH LAND	WP B-6.1	520,455		520,455	520,455	Production	520,455	-	-	-			520,455	520,455	-	-	-
5	105	SEAHOLM LAND	WP B-6.1	740,392		740,392	740,392	Transmission	-	740,392	-	-			740,392	-	740,392	-	-
6		Total		\$ 23,115,022	\$ -	\$ 23,115,022	\$ 23,115,022		\$ 19,375,316	\$ 3,739,706	\$ -	\$ -		\$ -	\$ 23,115,022	\$ 19,375,316	\$ 3,739,706	\$ -	\$ -

Work Paper B-6.1
Plant Held for Future Use

WP B-6.1

No.	FUND	AGENCY	(PROJECT) ORG	PROJECT DESCRIPTION	Beginning Balance 2013	Transfer to PIS	Retirements	Additions	Ending Balance 2014	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1	3010	1107	1001	WSTRN COAL GENERATING PLAN	18,854,861		-	-	18,854,861	WP/B-6
2	3130	1107	1184	CT 3125,LYTTON SP-TRADING	2,999,314	-	-	-	2,999,314	WP/B-6
3	3120	1107	7614	TOYAH LAND	520,455	-	-	-	520,455	WP/B-6
				SEAHOLM LAND	740,392	-	-	-	740,392	WP/B-6
TOTAL PLANT HELD FOR FUTURE USE					23,115,022	-	-	-	23,115,022	

Schedule B-7
Accumulated Provision Balances

Schedule B-7

				Historical Allocation to								Normalized Allocation to					
FERC																	
No.	Acct	Description	Reference	Total Company	Non-Electric	Total Electric	Electric Allocation	Production	Transmission	Distribution	Customer	Known &	Adjusted Total	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Accumulated Provision Balances															
2		Austin Energy does not currently have any accumulated provision accounts.															

Schedule B-8
Materials and Supplies

Schedule B-8

		Historical Allocation to										Normalized Allocation to					
FERC No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Materials and Supplies																
2	151	Fuel Stock	WP B-8	\$ 45,990,152	\$ -	\$ 45,990,152	\$ 45,990,152	\$ 45,990,152	\$ -	\$ -	\$ -	\$ -	\$ 45,990,152	\$ 45,990,152	\$ -	\$ -	\$ -
3	154	Materials and Supplies	WP B-8	28,488,146	(210)	28,487,936	28,487,936	12,440,595	2,943,219	13,104,122	-	-	28,487,936	12,440,595	2,943,219	13,104,122	-
4	158	Allowance Inventory	WP B-8	(50,000)	-	(50,000)	(50,000)	(21,835)	(5,166)	(22,999)	-	-	(50,000)	(21,835)	(5,166)	(22,999)	-
5	Total			\$ 74,428,299	\$ (210)	\$ 74,428,089	\$ 74,428,089	\$ 58,408,913	\$ 2,938,053	\$ 13,081,123	\$ -	\$ -	\$ 74,428,089	\$ 58,408,913	\$ 2,938,053	\$ 13,081,123	\$ -

Work Paper B-8
Materials and Supplies

WP B-8

FERC				Historical Allocation to										Normalized Allocation to						
No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	Materials and Supplies - Inventory																			
2	154	Generation	WP B-8.1	\$	12,045,548		12,045,548	Production	12,045,548	-	-	-			12,045,548	12,045,548	-	-	-	
3	154	Transmission	WP B-8.1		2,168,565		2,168,565	Transmission	-	2,168,565	-	-			2,168,565	-	2,168,565	-	-	
4	154	Distribution	WP B-8.1		9,655,122		9,655,122	Distribution	-	-	9,655,122	-			9,655,122	-	-	9,655,122	-	
5	154	Substation	WP B-8.1		3,714,076		3,714,076	SUB-MS	-	681,193	3,032,883	-			3,714,076	-	681,193	3,032,883	-	
6	154	Common	WP B-8.1		904,625		904,625	COM-MS	395,047	93,461	416,117	-			904,625	395,047	93,461	416,117	-	
7	154	Non-Electric	WP B-8.1		210	(210)	-	-	-	-	-	-			-	-	-	-	-	
8	Sub-Total			\$	28,488,146	\$	28,487,936		\$	12,440,595	\$	2,943,219	\$	13,104,122	\$	28,487,936	\$	2,943,219	\$	13,104,122
9																				
10	158	Allowance Inventory	WP B-8.2	\$	(50,000)	-	(50,000)	COM-MS	(21,835)	(5,166)	(22,999)	-			(50,000)	(21,835)	(5,166)	(22,999)	-	
11																				
12	Net Inventory		Line 8 + 10	\$	28,438,146	\$	28,437,936		\$	12,418,760	\$	2,938,053	\$	13,081,123	\$	28,437,936	\$	2,938,053	\$	13,081,123
13																				
14	151	Fuel oil-Decker	WP B-8.2	\$	170,593		170,593	Production	170,593	-	-	-			170,593	170,593	-	-	-	
15	151	Diesel oil-Fayette	WP B-8.2		296,616		296,616	Production	296,616	-	-	-			296,616	296,616	-	-	-	
16	151	Coal-Fayette	WP B-8.2		17,505,460		17,505,460	Production	17,505,460	-	-	-			17,505,460	17,505,460	-	-	-	
17	151	Gas inventory	WP B-8.2		2,911,487		2,911,487	Production	2,911,487	-	-	-			2,911,487	2,911,487	-	-	-	
18	151	Inventory-Fayette	WP B-8.2					Production												
19	151	Inventory-STP	WP B-8.2					Production												
20	Sub-Total			\$	45,990,152	\$	45,990,152		\$	45,990,152	\$	-	\$	-	\$	45,990,152	\$	45,990,152	\$	-
21																				
22	Total Inventory		Line 12 + 20	\$	74,428,299	\$	74,428,089		\$	58,408,913	\$	2,938,053	\$	13,081,123	\$	74,428,089	\$	2,938,053	\$	13,081,123
23			WP B-8.2																	

Austin Energy
Electric Cost of Service and Rate Design

WP B-8.1

Work Paper B-8.1

WP B-8.1

Materials and Supplies, Investment in Inventory Fund

No.	Description	Schedule Reference	Total Company		
(A)					
1	Investment in Inventory Fund				
2	Generation		\$ 12,045,548	WP F-1.12	
3	Transmission		\$ 2,168,565	WP F-1.12	WP F-1.2
4	Distribution		\$ 9,655,122	WP F-1.12	WP F-1.2
5	Substation		\$ 3,714,076	WP F-1.12	WP F-1.2
6	Common		\$ 904,625	WP F-1.12	
7	Non-Electric		\$ 210	WP F-1.12	
8	Total	WP B-8.2	\$ 28,488,146		

Austin Energy
Electric Cost of Service and Rate Design

WP B-8.2

Work Paper B-8.2

WP B-8.2

Materials and Supplies Inventories, at cost
Balance Sheet Roll-up

No.	Sheet Acct	Description	Schedule Reference	Month-End Balance	Adjustment Debit	Adjustment Credit	Report Balance
				(A)	(B)	(C)	(D)
1		Inventories, at cost					
2	1511	Fuel oil-Decker		\$ 170,593			\$ 170,593
3	1517	Diesel oil-Fayette		296,616			296,616
4	1518	Coal-Fayette		17,505,460			17,505,460
5	1520	Gas inventory		2,911,475	12		2,911,487
6	1581	Allowance for Inventory		(50,000)			(50,000)
7	1543	Inventory-Fayette					
8	1544	Inventory-STP					
9	1545	Investment in inventory fund		19,244,328	9,243,818		28,488,146
10				<u>\$ 65,184,469</u>	<u>\$ 9,243,830</u>	<u>\$ -</u>	<u>\$ 74,428,299</u>
11							B-8

Schedule B-9
Cash Working Capital

Schedule B-9

No.	Description	Reference	Historical Allocation to										Normalized Allocation to			
			Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Cash Working Capital															
2	Operations and Maintenance (O&M) Expense	D-1 & D-2	\$ 1,035,723,311	\$ (592,816)	\$ 1,035,130,495	\$ 1,035,130,495	\$ 689,091,055	\$ 135,500,308	\$ 91,333,739	\$ 119,205,394	\$ (31,082,563)	\$ 1,004,047,932	\$ 673,566,549	\$ 145,698,897	\$ 93,985,259	\$ 90,797,227
3	Less: Recoverable Fuel and Purchase Power	WP B-9.3	(501,593,157)	-	(501,593,157)	(501,593,157)	(501,593,157)	-	-	-	88,748,556	(412,844,601)	(412,844,601)	-	-	-
4	Sub-Total		\$ 534,130,154	\$ (592,816)	\$ 533,537,338	\$ 533,537,338	\$ 187,497,898	\$ 135,500,308	\$ 91,333,739	\$ 119,205,394	\$ 57,665,993	\$ 591,203,331	\$ 260,721,948	\$ 145,698,897	\$ 93,985,259	\$ 90,797,227
5																
6	Less: Charges to O&M for															
7	Materials and Supplies	WP B-9.1	\$ (11,017,068)	\$ -	\$ (11,017,068)	\$ (11,017,068)	\$ (8,064,791)	\$ (251,062)	\$ (2,657,353)	\$ (43,862)	\$ -	\$ (11,017,068)	\$ (8,064,394)	\$ (250,479)	\$ (2,657,517)	\$ (44,678)
8	Prepaid Expenses	WP B-9.2	(16,823,523)	260,862	(16,562,661)	(16,562,661)	(15,318,972)	(203,748)	(1,022,001)	(17,940)	-	(16,562,661)	(15,318,972)	(203,748)	(1,022,001)	(17,940)
9	Sub-Total		\$ (27,840,591)	\$ 260,862	\$ (27,579,729)	\$ (27,579,729)	\$ (23,383,763)	\$ (454,810)	\$ (3,679,354)	\$ (61,803)	\$ -	\$ (27,579,729)	\$ (23,383,366)	\$ (454,227)	\$ (3,679,517)	\$ (62,619)
10																
11	Net O&M Expense	Line 4 + 9	\$ 506,289,564	\$ (331,954)	\$ 505,957,609	\$ 505,957,609	\$ 164,114,135	\$ 135,045,498	\$ 87,654,385	\$ 119,143,592	\$ 57,665,993	\$ 563,623,602	\$ 237,338,582	\$ 145,244,670	\$ 90,305,742	\$ 90,734,608
12																
13	1/8 of Net O&M Expense	(Line 11) / 8	\$ 63,286,195	\$ (41,494)	\$ 63,244,701	\$ 63,244,701	\$ 20,514,267	\$ 16,880,687	\$ 10,956,798	\$ 14,892,949	\$ 7,208,249	\$ 70,452,950	\$ 29,667,323	\$ 18,155,584	\$ 11,288,218	\$ 11,341,826
14																
15	Cash Working Capital (Based on 1/8 Rule)		\$ 63,286,195	\$ (41,494)	\$ 63,244,701	\$ 63,244,701	\$ 20,514,267	\$ 16,880,687	\$ 10,956,798	\$ 14,892,949	\$ 7,208,249	\$ 70,452,950	\$ 29,667,323	\$ 18,155,584	\$ 11,288,218	\$ 11,341,826

Work Paper B-9.1
Materials and Supplies Expensed

WP B-9.1

No.	Description	Reference	Historical Allocation to														Normalized Allocation to			
			Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer		
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)		
1	Materials and Supplies Expensed																			
2	Austin Energy	WP B-9.1.1	\$ 4,263,217	\$ -	\$ 4,263,217	\$ 4,263,217		\$ 1,312,945	\$ 250,546	\$ 2,656,431	\$ 43,295	\$	-	\$ 4,263,217	\$ 1,312,513	\$ 249,939	\$ 2,656,586	\$ 44,179		
3	Fayette Power Plant (FPP)	WP B-9.1.2																		
4	South Texas Project (STP)	WP B-9.1.3																		
5			\$ 11,017,068	\$ -	\$ 11,017,068	\$ 11,017,068		\$ 8,064,791	\$ 251,062	\$ 2,657,353	\$ 43,862	\$	-	\$ 11,017,068	\$ 8,064,394	\$ 250,479	\$ 2,657,517	\$ 44,678		
6																				

Work Paper B-9.1.1
Materials and Supplies Expensed

WP B-9.1.1

FERC No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to		Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
							Texas	Allocator	Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
1	AE Materials and Supplies Expensed																		
2	500 Operation Super. & Eng.		27,633			27,633	27,633	Production	27,633	-	-	-			27,633	27,633	-	-	-
3	501 Fuel		-			-	-	Production	-	-	-	-			-	-	-	-	-
4	502 Steam Expenses		10,736			10,736	10,736	Production	10,736	-	-	-			10,736	10,736	-	-	-
5	504 Steam Transferred - Credit		-			-	-	Production	-	-	-	-			-	-	-	-	-
6	505 Electric Expenses		36,038			36,038	36,038	Production	36,038	-	-	-			36,038	36,038	-	-	-
7	506 Misc. Steam power Expenses		4,171			4,171	4,171	Production	4,171	-	-	-			4,171	4,171	-	-	-
8	510 Maint. Super. & Eng.		344			344	344	Production	344	-	-	-			344	344	-	-	-
9	511 Maintenance of Structures		7,937			7,937	7,937	Production	7,937	-	-	-			7,937	7,937	-	-	-
10	512 Maintenance of Boiler Plant		448,704			448,704	448,704	Production	448,704	-	-	-			448,704	448,704	-	-	-
11	513 Maintenance of Electric Plant		112,756			112,756	112,756	Production	112,756	-	-	-			112,756	112,756	-	-	-
12	514 Maintenance of Miscellaneous Steam Plant		44,533			44,533	44,533	Production	44,533	-	-	-			44,533	44,533	-	-	-
13	515 Rents		-			-	-	Production	-	-	-	-			-	-	-	-	-
14	520 Steam Expenses		-			-	-	Production	-	-	-	-			-	-	-	-	-
15	543 Maintenance of Reservoirs, Dams & Waterways		-			-	-	Production	-	-	-	-			-	-	-	-	-
16	546 Operation Super. & Engin.		-			-	-	Production	-	-	-	-			-	-	-	-	-
17	548 Generation Expenses		27,775			27,775	27,775	Production	27,775	-	-	-			27,775	27,775	-	-	-
18	549 Misc. Other Power Generation		143,017			143,017	143,017	Production	143,017	-	-	-			143,017	143,017	-	-	-
19	551 Maintenance Supervision and Engineering		-			-	-	Production	-	-	-	-			-	-	-	-	-
20	552 Maintenance of Structures		69,926			69,926	69,926	Production	69,926	-	-	-			69,926	69,926	-	-	-
21	553 Maint. Gener. & Elect. Plt.		310,623			310,623	310,623	Production	310,623	-	-	-			310,623	310,623	-	-	-
22	554 Maint. Misc. Other power		50,845			50,845	50,845	Production	50,845	-	-	-			50,845	50,845	-	-	-
23	556 System Control & Load Dispatch		-			-	-	Production	-	-	-	-			-	-	-	-	-
24	557 Other		-			-	-	Production	-	-	-	-			-	-	-	-	-
25	560 Operation Super. & Engin.		434			434	434	Transmission	-	434	-	-			434	-	434	-	-
26	561 Load Dispatching		-			-	-	Transmission	-	-	-	-			-	-	-	-	-
27	562 Station Equipment		4,245			4,245	4,245	Transmission	-	4,245	-	-			4,245	-	4,245	-	-
28	563 Overhead Line Expense		69,466			69,466	69,466	Transmission	-	69,466	-	-			69,466	-	69,466	-	-
29	564 Underground Line Expense		-			-	-	Transmission	-	-	-	-			-	-	-	-	-
30	565 Wheeling Expense		-			-	-	Transmission	-	-	-	-			-	-	-	-	-
31	566 Misc. Transmission Expense		-			-	-	Transmission	-	-	-	-			-	-	-	-	-
32	568 Maintenance Super. & Engin.		-			-	-	Transmission	-	-	-	-			-	-	-	-	-
33	569 Maint. of Structures		-			-	-	Transmission	-	-	-	-			-	-	-	-	-
34	570 Maint. of Station Equipment		29,550			29,550	29,550	Transmission	-	29,550	-	-			29,550	-	29,550	-	-
35	571 Maint. of Overhead Lines		138,572			138,572	138,572	Transmission	-	138,572	-	-			138,572	-	138,572	-	-
36	572 Maint. of Underground Lines		-			-	-	Transmission	-	-	-	-			-	-	-	-	-
37	573 Maint. of Misc. Trans.Plant		-			-	-	Transmission	-	-	-	-			-	-	-	-	-
38	580 Operation Super. & Engin.		16,537			16,537	16,537	Distribution	-	-	16,537	-			16,537	-	-	16,537	-
39	581 Load Dispatching		-			-	-	Distribution	-	-	-	-			-	-	-	-	-
40	582 Station Expense		235,698			235,698	235,698	Distribution	-	-	235,698	-			235,698	-	-	235,698	-
41	583 Overhead Line Expense		234,467			234,467	234,467	Distribution	-	-	234,467	-			234,467	-	-	234,467	-
42	584 Underground Line Expense		40,449			40,449	40,449	Distribution	-	-	40,449	-			40,449	-	-	40,449	-
43	585 Street Light & Signal Systems		14,639			14,639	14,639	Distribution	-	-	14,639	-			14,639	-	-	14,639	-
44	586 Meter Expenses		26,070			26,070	26,070	Distribution	-	-	26,070	-			26,070	-	-	26,070	-
45	587 Customer Installation Expense		2,440			2,440	2,440	Distribution	-	-	2,440	-			2,440	-	-	2,440	-
46	588 Misc. Distribution Expenses		63,416			63,416	63,416	Distribution	-	-	63,416	-			63,416	-	-	63,416	-
47	589 Rents		-			-	-	Distribution	-	-	-	-			-	-	-	-	-
48	590 Maintenance Super. & Engin.		-			-	-	Distribution	-	-	-	-			-	-	-	-	-
49	591 Maint. of Structures		1,710			1,710	1,710	Distribution	-	-	1,710	-			1,710	-	-	1,710	-
50	592 Maint. of Station Equipment		25,467			25,467	25,467	Distribution	-	-	25,467	-			25,467	-	-	25,467	-
51	593 Maint. of Overhead Lines		599,480			599,480	599,480	Distribution	-	-	599,480	-			599,480	-	-	599,480	-
52	594 Maint. of Underground Lines		360,348			360,348	360,348	Distribution	-	-	360,348	-			360,348	-	-	360,348	-
53	595 Maint. of Line Transformers		-			-	-	Distribution	-	-	-	-			-	-	-	-	-
54	596 Maint. of Street Lights		264,617			264,617	264,617	Distribution	-	-	264,617	-			264,617	-	-	264,617	-
55	597 Maint. of Meters		-			-	-	Distribution	-	-	-	-			-	-	-	-	-
56	598 Maint. of Misc. Dist. Plant.		740,986			740,986	740,986	Distribution	-	-	740,986	-			740,986	-	-	740,986	-
57	901 Supervision		-			-	-	Customer	-	-	-	-			-	-	-	-	-
58	902 Meter Reading Expense		9,513			9,513	9,513	Customer	-	-	-	9,513			9,513	-	-	-	9,513
59	903 Customer Records & Collect.		6,106			6,106	6,106	Customer	-	-	-	6,106			6,106	-	-	-	6,106
60	907 Supervision		-			-	-	Customer	-	-	-	-			-	-	-	-	-
61	908 Customer Assistance		-			-	-	Customer	-	-	-	-			-	-	-	-	-
62	909 Inform. & Instruct. Adv. Exp.		-			-	-	Customer	-	-	-	-			-	-	-	-	-
63	910 Misc. Cust. Service & Inform.		-			-	-	Customer	-	-	-	-			-	-	-	-	-
64	911 Supervision		-			-	-	Customer	-	-	-	-			-	-	-	-	-
65	912 Demonstrating and Selling Expense		-			-	-	Customer	-	-	-	-			-	-	-	-	-
66	916 Miscellaneous Sales Expense		-			-	-	Customer	-	-	-	-			-	-	-	-	-
67	920 Admin. & General Salaries		-			-	-	Payroll&AG	-	-	-	-			-	-	-	-	-
68	921 Office Supplies		3,592			3,592	3,592	Payroll&AG	764	354	1,282	1,192			3,592	746	328	1,289	1,230
69	924 Property Insurance Exp.		-			-	-	Insurance	-	-	-	-			-	-	-	-	-
70	930 Misc. General Expense		79,715			79,715	79,715	Payroll&AG	16,960	7,850	28,454	26,451			79,715	16,547	7,269	28,602	27,297
71	931 Rents		-			-	-	Payroll&AG	-	-	-	-			-	-	-	-	-
72	935 Maint. of General Plant		664			664	664	N-GLT	183	75	373	33			664	183	75	373	33
73	Total		\$ 4,263,217	\$ -	\$ 4,263,217	\$ 4,263,217			\$ 1,312,945	\$ 250,546	\$ 2,656,431	\$ 43,295	\$ -	\$ -	\$ 4,263,217	\$ 1,312,513	\$ 249,939	\$ 2,656,586	\$ 44,179

Work Paper B-9.1.2
Materials and Supplies Expensed
FPP Materials and Supplies Expensed

WP B-9.1.2

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to					Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
									Production	Transmission	Distribution	Customer	K&M Reference			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		FPP Materials and Supplies Expensed																	
2	500	Operation Super. & Eng.																	
3	501	Fuel																	
4	502	Steam Expenses																	
5	505	Electric Expenses																	
6	506	Misc. Steam power Expenses																	
7	511	Maint. of Structures																	
8	512	Maint. of Boiler Plant																	
9	513	Maint. of Electric Plant																	
10	514	Maint. of Misc. Steam Plant																	
11		Total																	

Work Paper B-9.1.3
Materials and Supplies Expensed
STP Materials and Supplies Expensed

WP B-9.1.3

FERC			Historical Allocation to										Normalized Allocation to										
No.	Acct	Description	Reference	October 2013	November 2013	December 2013	9 Mos September 2014	12-Month Total	16% of Total for AE Share	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
1		STP Materials and Supplies Expensed																					
2	517	Operation Supervision																					
3	519	Coolants and Water																					
4	520	Steam Expenses																					
5	523	Electric Expenses																					
6	524	Misc Nuclear Power Expenses																					
7	528	Maintenance Supervision																					
8	529	Maintenance of Structures																					
9	530	Maintenance of Reactor Plant																					
10	531	Maintenance of Electric Plant																					
11	532	Maintenance of Miscellaneous																					
12	570	Maintenance of Station Equipment																					
13	921	Office Supplies and Expenses																					
14	923	Outside Services Employed																					
15	930	Misc General Expenses																					
16	935	Maintenance of General Plant																					
17		Sub-Total																					
18																							
19		Capitalized																					
20																							
21		Total from Account 154	Line 17 + 19																				

Line 17 + 19

Work Paper B-9.2
Prepayments Expensed

WP B-9.2

No.	Description	Reference	Non-Electric		Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to					
			Adjustment/Transfer	Production			Transmission	Distribution	Customer	Production			Transmission	Distribution	Customer			
																(A)	(B)	(C)
1	Prepayments Expensed																	
2	Prepaid Insurance	WP B-9.2.1	\$ 5,980,188	\$ (260,862)	\$ 5,719,326	\$ 5,719,326	\$ 4,475,637	\$ 203,748	\$ 1,022,001	\$ 17,940	\$ -	\$ 5,719,326	\$ 4,475,637	\$ 203,748	\$ 1,022,001	\$ 17,940		
3	Prepaid Other	WP B-9.2.1	10,843,335	-	10,843,335	10,843,335	10,843,335	-	-	-	-	10,843,335	10,843,335	-	-	-		
4	Total		\$ 16,823,523	\$ (260,862)	\$ 16,562,661	\$ 16,562,661	\$ 15,318,972	\$ 203,748	\$ 1,022,001	\$ 17,940	\$ -	\$ 16,562,661	\$ 15,318,972	\$ 203,748	\$ 1,022,001	\$ 17,940		

Work Paper B-9.2.1
Prepayments Expensed

WP B-9.2.1

FERC No. Acct		Description	Reference	Non-Electric		Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer				Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Prepayments Expensed																	
2	924	Prepayment - Ins - Boiler	WP B-9.2.1.1	-		-	-	Production	-	-	-	-			-	-	-	-	-
3	924	Prepayment - Ins - All Risk	WP B-9.2.1.1	4,310,996	(260,862)	4,050,135	4,050,135	Insurance	2,806,446	203,748	1,022,001	17,940			4,050,135	2,806,446	203,748	1,022,001	17,940
4	924	Prepayment - Ins - FPP	WP B-9.2.1.1	-		-	-	Production	-	-	-	-			-	-	-	-	-
5	924/925	Prepayment - Ins - STP	WP B-9.2.1.1	1,669,191		1,669,191	1,669,191	Production	1,669,191	-	-	-			1,669,191	1,669,191	-	-	-
6		Total Prepaid Insurance		\$ 5,980,188	\$ (260,862)	\$ 5,719,326	\$ 5,719,326		\$ 4,475,637	\$ 203,748	\$ 1,022,001	\$ 17,940		\$ -	\$ 5,719,326	\$ 4,475,637	\$ 203,748	\$ 1,022,001	\$ 17,940
7																			
8		Prepayment - Misc (STP)	WP B-9.2.1.1	8,517,331	-	8,517,331	8,517,331	Production	8,517,331	-	-	-			8,517,331	8,517,331	-	-	-
9		Prepayment - ERCOT	WP B-9.2.1.1	2,326,004	-	2,326,004	2,326,004	Production	2,326,004	-	-	-			2,326,004	2,326,004	-	-	-
10		Prepaid Exp- Misc (Non-STP)	WP B-9.2.1.1	-	-	-	-	Distribution	-	-	-	-			-	-	-	-	-
11		Total Prepaid Other		\$ 10,843,335	\$ -	\$ 10,843,335	\$ 10,843,335		\$ 10,843,335	\$ -	\$ -	\$ -		\$ -	\$ 10,843,335	\$ 10,843,335	\$ -	\$ -	\$ -
12																			
13		Total Prepaid Expensed	Line 6 + 11	\$ 16,823,523	\$ (260,862)	\$ 16,562,661	\$ 16,562,661		\$ 15,318,972	\$ 203,748	\$ 1,022,001	\$ 17,940		\$ -	\$ 16,562,661	\$ 15,318,972	\$ 203,748	\$ 1,022,001	\$ 17,940
14																			
15	Notes:																		
16	Non-Electric portion is calculated as follows:																		
17		1652 Prepayment - Ins - All Risk		\$ 4,310,996															
18		Non-Electric Allocation (WP F-1.8; Line 95)		6.05%															
19		Non-Electric Portion		\$ 260,862															

Work Paper B-9.2.1.1
Prepayments Expensed

WP B-9.2.1.1

No.	Sheet	Acct	Description	Reference	Beginning Balance	Prepayments	Expenses	Adjustments	Ending Balance
					(A)	(B)	(C)	(D)	(E)
1			Prepayments Expensed						
2	1651		Prepayment Ins - Boiler		\$ -	\$ -	\$ -	\$ -	\$ -
3	1652		Prepayment Ins - All Risk		146,991	4,338,616	(4,310,996)	-	174,611
4	1653		Prepayment Ins - FPP		-				-
5	1657		Prepayment Ins - STP		730,541	1,729,447	(1,669,191)	-	790,798
6			Total Prepaid Insurance		\$ 877,533	\$ 6,068,063	\$ (5,980,188)	\$ -	\$ 965,408
7									
8	1656		Prepayment - Misc (STP)		\$ 4,615,461	\$ 5,144,396	\$ (8,517,331)	\$ -	\$ 1,242,526
9	1658		Prepayment - ERCOT		3,630,291	3,275,493	(2,326,004)	-	4,579,780
10	5658		Prepaid Exp- Misc (Non-STP)		-				-
11			Total Prepaid Other		\$ 8,245,751	\$ 8,419,890	\$ (10,843,335)	\$ -	\$ 5,822,306
12									
13			Total Prepaid	Line 6 + 11	\$ 9,123,284	\$ 14,487,953	\$ (16,823,523)	\$ -	\$ 6,787,715

Work Paper B-9.3
Fuel and Purchase Power

WP B-9.3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
									Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Recoverable Fuel and Purchase Power																		
2	501	Fuel - Recoverable	WP D-1.1	\$ 189,075,394	-	189,075,394	189,075,394	Production	189,075,394	-	-	-		(86,444,474)	102,630,920	102,630,920	-	-	-
3	518	Nuclear Fuel Expense	WP D-1.1	16,646,703	-	16,646,703	16,646,703	Production	16,646,703	-	-	-		7,970,297	24,617,000	24,617,000	-	-	-
4	547	Fuel	WP D-1.1	-	-	-	-	Production	-	-	-	-		33,633,360	33,633,360	33,633,360	-	-	-
5	555	Purchased Power - Recoverable	WP D-1.1	197,491,789	-	197,491,789	197,491,789	Production	197,491,789	-	-	-		16,164,531	213,656,321	213,656,321	-	-	-
6	556	System Control and Load Dispatching	WP D-1.1	98,379,271	-	98,379,271	98,379,271	Production	98,379,271	-	-	-		(60,072,271)	38,307,000	38,307,000	-	-	-
7		Total Recoverable Fuel		\$ 501,593,157	\$ -	\$ 501,593,157	\$ 501,593,157		\$ 501,593,157	\$ -	\$ -	\$ -		\$ (88,748,556)	\$ 412,844,601	\$ 412,844,601	\$ -	\$ -	\$ -
8																			
9	Non-Recoverable Fuel and Purchase Power																		
10	501	Fuel - Non-Recoverable	WP D-1.1	\$ 5,740,918	-	5,740,918	5,740,918	Production	5,740,918	-	-	-		-	5,740,918	5,740,918	-	-	-
11	555	Purchased Power - Non-Recoverable	WP D-1.1	151,584	-	151,584	151,584	Production	151,584	-	-	-		22,771,529	22,923,113	22,923,113	-	-	-
12	556	System Control and Load Dispatching	WP D-1.1	7,821,628	-	7,821,628	7,821,628	Production	7,821,628	-	-	-		1,670,766	9,492,393	9,492,393	-	-	-
13		Total Non -Recoverable Fuel		\$ 13,714,130	\$ -	\$ 13,714,130	\$ 13,714,130		\$ 13,714,130	\$ -	\$ -	\$ -		\$ 24,442,295	\$ 38,156,424	\$ 38,156,424	\$ -	\$ -	\$ -

Schedule B-10
Prepayments

Schedule B-10

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
								Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Prepayments																
2	165	Prepayments Insurance	WP B-10	\$ 965,408	\$ (10,566)	\$ 954,843	\$ 954,843	\$ 904,469	\$ 8,253	\$ 41,395	\$ 727	\$ -	\$ 954,843	\$ 904,469	\$ 8,253	\$ 41,395	\$ 727
3	165	Prepayments Other	WP B-10	5,822,306	-	5,822,306	5,822,306	5,822,306	-	-	-	-	5,822,306	5,822,306	-	-	-
4		Total		\$ 6,787,715	\$ (10,566)	\$ 6,777,149	\$ 6,777,149	\$ 6,726,775	\$ 8,253	\$ 41,395	\$ 727	\$ -	\$ 6,777,149	\$ 6,726,775	\$ 8,253	\$ 41,395	\$ 727

Work Paper B-10
Prepayments

WP B-10

				Historical Allocation to								Normalized Allocation to							
No.	Sheet Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Prepayments																		
2	1652	Prepayment Ins - All Risk	WP B-10.1	174,611	(10,566)	164,045	164,045	Insurance	113,671	8,253	41,395	727		-	164,045	113,671	8,253	41,395	727
3	1657	Prepayment Ins - STP	WP B-10.1	790,798		790,798	790,798	Production	790,798	-	-	-		-	790,798	790,798	-	-	-
4	Total Prepaid Insurance			\$ 965,408	\$ (10,566)	\$ 954,843	\$ 954,843		\$ 904,469	\$ 8,253	\$ 41,395	\$ 727		\$ -	\$ 954,843	\$ 904,469	\$ 8,253	\$ 41,395	\$ 727
5																			
6	1656	Prepayment - Misc (STP)	WP B-10.1	1,242,526		1,242,526	1,242,526	Production	1,242,526	-	-	-		-	1,242,526	1,242,526	-	-	-
7	1658	Prepayment - ERCOT	WP B-10.1	4,579,780		4,579,780	4,579,780	Production	4,579,780	-	-	-		-	4,579,780	4,579,780	-	-	-
8	Total Prepaid Other			\$ 5,822,306	\$ -	\$ 5,822,306	\$ 5,822,306		\$ 5,822,306	\$ -	\$ -	\$ -		\$ -	\$ 5,822,306	\$ 5,822,306	\$ -	\$ -	\$ -
9																			
10	Total Prepaid		Line 4 + 8	\$ 6,787,715	\$ (10,566)	\$ 6,777,149	\$ 6,777,149		\$ 6,726,775	\$ 8,253	\$ 41,395	\$ 727		\$ -	\$ 6,777,149	\$ 6,726,775	\$ 8,253	\$ 41,395	\$ 727
11																			
12	Notes:																		
13	Non-Electric portion is calculated as follows:																		
14	1652 Prepayment Ins - All Risk			\$ 174,611															
15	Non-Electric Allocation (WP F-1.8; Line 95)			6.05%															
16	Non-Electric Portion			\$ 10,566															

Work Paper 10.1

WP B-10.1

Prepaid Expenses and Other Assets- Balance Sheet Roll Up

No.	Sheet Acct	Description	Reference	Month End Balance	Adj. Debit	Adj. Credit	Report Balance
				(A)	(B)	(C)	(D)
1	Prepaid Expenses and Other Assets						
2	1652	Prepayment-ins.-all-risk	WP B-9.2.1.1	\$ 174,611	\$ -	\$ -	\$ 174,611
3	1656	Prepayment-miscellaneous (STP)	WP B-9.2.1.1	\$ 1,238,370	\$ 4,156	\$ -	\$ 1,242,526
4	1657	Prepayment-ins.-STP nuclear	WP B-9.2.1.1	\$ 790,798	\$ -	\$ -	\$ 790,798
5	1658	Prepayments -ERCOT	WP B-9.2.1.1	\$ 4,579,780	\$ -	\$ -	\$ 4,579,780
6	5000	Cash Clearing		\$ -	\$ 38	\$ 38	\$ -
7				\$ 6,783,558	\$ 4,194	\$ 38	\$ 6,787,715

Schedule B-11
Other Rate Base Items

Schedule B-11

No.	FERC Acct	Description	Reference	Historical Allocation to														Normalized Allocation to			
				Total Company	Non-Electric Adjustment/Transfer	Total Electric	Texas	Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer				
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)				
1	Other Rate Base Items																				
2	120	Nuclear Fuel in Process	WP B-11.1																		
3	135	Advances to FPP	WP B-11.2																		
4	235	Less: Customer Deposits	WP B-11.3	(22,812,358)		(22,812,358)	(22,812,358)	-	-	(22,812,358)	-	-	(22,812,358)	-	-	(22,812,358)	-				
5	208/253	Less: CIAC	WP B-11.4	(110,111,484)		(110,111,484)	(110,111,484)	-	(2,667,643)	(107,443,841)	-	-	(110,111,484)	-	(2,667,643)	(107,443,841)	-				
6		Total		\$ (88,705,994)	\$ -	\$ (88,705,994)	\$ (88,705,994)	\$ 44,217,848	\$ (2,667,643)	\$ (130,256,199)	\$ -	\$ -	\$ (88,705,994)	\$ 44,217,848	\$ (2,667,643)	\$ (130,256,199)	\$ -				

Work Paper B-11.1
Other Rate Base Items (Nuclear Fuel in Process)

WP B-11.1

No.	Sheet Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
									Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Nuclear Fuel																		
2	120	Nuclear fuel in process	WP B-11.1.1																
3	120	Nuclear Fuel PRC	WP B-11.1.1																
4	120	Nuclear Fuel RTR	WP B-11.1.1																
5	120	SPNT Nuclear Fuel	WP B-11.1.1																
6		Sub-Total																	
7																			
8	Amortization																		
9	120	Nuclear Amortization	WP B-11.1.1																
10		Sub-Total																	
11																			
12	Net Nuclear Fuel		Line 6 + 10																

Work Paper B-11.1.1
Nuclear Fuel in Process - Balance Sheet Roll Up

WP B-11.1.1

No.	Sheet Acct	Description	Reference	Month End Balance	Adj. Debit	Adj. Credit	Report Balance
				(A)	(B)	(C)	(D)
1		Nuclear Fuel					
2	1201	Nuclear fuel in process					
3	1202	Nuclear Fuel PRC					
4	1203	Nuclear Fuel RTR					
5	1204	SPNT Nuclear Fuel					
6		Sub-Total					
7							
8		Amortization					
9	1205	Nuclear Amortization					
10		Sub-Total					
11							
12		Net Nuclear Fuel	Line 6 + 10				

Work Paper B-11.2
Advances to Fayette Power Plant

WP B-11.2

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to					Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
									Production	Transmission	Distribution	Customer	K&M Reference			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Advances to Fayette Power Plant																	
2	135	Advances to FPP	WP B-11.2.1	\$ 4,601,706	\$ -	\$ 4,601,706	\$ 4,601,706	Production	4,601,706	-	-	-	-		\$ 4,601,706	4,601,706	-	-	

Work Paper B-11.2.1
Advances to Fayette Power Plant

WP B-11.2.1

No.	Sheet Acct	Description	Reference	Month End Balance	Adj. Debit	Adj. Credit	Report Balance
				(A)	(B)	(C)	(D)
1		Advances to Fayette Power Plant					
2	1352	Advances to FPP		\$ 4,601,706	\$ -	\$ -	\$ 4,601,706
3		Total		\$ 4,601,706	\$ -	\$ -	\$ 4,601,706

Work Paper B-11.3
Customer Deposits

WP B-11.3

No.	FERC Acct	Description	Reference	Non-Electric		Electric Allocation to		Allocator	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to				
				Total Company	Adjustment/Transfer	Total Electric	Texas		Production	Transmission	Distribution	Customer			K&M Reference	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Customer Deposits																		
2	235	Customer Deposits	WP B-11.3.1	\$ (22,812,358)		\$ (22,812,358)	\$ (22,812,358)	Distribution	-	-	(22,812,358)	-			\$ (22,812,358)	-	-	(22,812,358)	-
3				\$ (22,812,358)	\$ -	\$ (22,812,358)	\$ (22,812,358)		\$ -	\$ -	(22,812,358)	\$ -		\$ -	\$ (22,812,358)	\$ -	\$ -	(22,812,358)	\$ -
4																			

Work Paper B-11.3.1

WP B-11.3.1

Customer Deposits - Balance Sheet Roll Up

No.	Sheet Acct	Description	Reference	Month End Balance	Adj. Debit	Adj. Credit	Report Balance
				(A)	(B)	(C)	(D)
1	Customer Deposits						
2	2351	Customer Deposits		\$ (22,812,358)	\$ -	\$ -	\$ (22,812,358)
3	2352	Refund checks subj. to escheat		-	-	-	-
4	2353	Refund checks issued-UCSO		30,363	-	-	30,363
5	2422	Overpayments		(2,990,158)	-	-	(2,990,158)
6				<u>\$ (25,772,153)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,772,153)</u>

Work Paper B-11.4
Contributions in Aid of Construction

WP B-11.4

FERC No. Acct		Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
									Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Contributions in Aid of Construction																	
2	253	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922	WP B-11.4.3	(95,465,106)		(95,465,106)	(95,465,106)	Distribution	-	-	(95,465,106)	-		-	(95,465,106)	-	-	(95,465,106)	-
3	253	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922	WP B-11.4.3	(4,454,835)		(4,454,835)	(4,454,835)	Transmission	-	(4,454,835)	-	-		-	(4,454,835)	-		(4,454,835)	-
4	253	DCIAC NEW SERV RES CTB-2923	WP B-11.4.1	(27,249,562)		(27,249,562)	(27,249,562)	Distribution	-	-	(27,249,562)	-		-	(27,249,562)	-	-	(27,249,562)	-
5	253	DCIAC NEW SERV COM CTB 2924	WP B-11.4.1	(70,753,409)		(70,753,409)	(70,753,409)	Distribution	-	-	(70,753,409)	-		-	(70,753,409)	-	-	(70,753,409)	-
6	253	DCIAC METER FEE CTB 2925	WP B-11.4.1	(1,296,510)		(1,296,510)	(1,296,510)	Distribution	-	-	(1,296,510)	-		-	(1,296,510)	-	-	(1,296,510)	-
7	253	DCIAC STREET LIGHTS CTB 2926	WP B-11.4.1	(18,910,957)		(18,910,957)	(18,910,957)	Distribution	-	-	(18,910,957)	-		-	(18,910,957)	-	-	(18,910,957)	-
8	253	DCIAC AMD 2928	WP B-11.4.1	(906,558)		(906,558)	(906,558)	Transmission	-	(906,558)	-	-		-	(906,558)	-		(906,558)	-
9	253	DCIAC ACCM AMORT CTB 2930	WP B-11.4.1	106,231,703		106,231,703	106,231,703	Distribution	-	-	106,231,703	-		-	106,231,703	-	-	106,231,703	-
10	253	DCIAC ACCM AMORT CTB 2930	WP B-11.4.1	2,693,750		2,693,750	2,693,750	Transmission	-	2,693,750	-	-		-	2,693,750	-		2,693,750	-
11		Net Contributions		\$ (110,111,484)	\$ -	\$ (110,111,484)	\$ (110,111,484)		\$ -	\$ (2,667,643)	\$ (107,443,841)	\$ -		\$ -	\$ (110,111,484)	\$ -	\$ (2,667,643)	\$ (107,443,841)	\$ -

Austin Energy
Electric Cost of Service and Rate Design

WP B-11.4.1

Work Paper B-11.4.1
Contributions in Aid of Construction

WP B-11.4.1

No.	Sheet Acct	Description	Reference	Report Balance
				(A)
1				
2		Contributins in Aid of Construction		
3	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922	WP B-11.4.1.1	\$ (99,919,940)
4	2834	DCIAC NEW SERV RES CTB-2923	WP B-11.4.1.1	\$ (27,249,562)
5	2835	DCIAC NEW SERV COM CTB 2924	WP B-11.4.1.1	\$ (70,753,409)
6	2836	DCIAC METER FEE CTB 2925	WP B-11.4.1.1	\$ (1,296,510)
7	2837	DCIAC STREET LIGHTS CTB 2926	WP B-11.4.1.1	\$ (18,910,957)
8	2838	DCIAC AMD 2928	WP B-11.4.1.1	\$ (906,558)
9	2857	DCIAC ACCM AMORT CTB 2930	WP B-11.4.1.1	\$ 106,231,703
10		DCIAC ACCM AMORT CTB 2930	WP B-11.4.1.1	\$ 2,693,750
11				
12		Total Contributions in Aid to Construction		\$ (110,111,484)
13				
14				
15				
16		Amortization Expense of Contributions		
17		Amortization	WP B-11.4.1.1	\$ 5,147,557

Work Paper B-11.4.1.1
Amortization Expense of Contributions (CIAC)

WP B-11.4.1.1

Sheet No.	Acct	Description	Reference	Beginning Balance		Increases	Decreases	Amortization	Year Ending		Transmission Identification Adjustment	Adjusted Year End
				10/1/2013					9/30/2014			
				(A)		(B)	(C)	(D)	(E)		(F)	(G)
1		Amortization Expense of Contributions										
2	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922		\$ (98,335,249)	\$	(1,584,692)	\$ -	\$ -	\$ (99,919,940)			(99,919,940)
3	2834	DCIAC NEW SERV RES CTB-2923		(26,335,633.47)		(913,928.71)	-	-	(27,249,562)			(27,249,562)
4	2835	DCIAC NEW SERV COM CTB 2924		(61,123,539.87)		(9,629,869.05)	-	-	(70,753,409)			(70,753,409)
5	2836	DCIAC METER FEE CTB 2925		(1,295,759.70)		(750.00)	-	-	(1,296,510)			(1,296,510)
6	2837	DCIAC STREET LIGHTS CTB 2926		(18,003,481.38)		(954,725.97)	47,250.00	-	(18,910,957)			(18,910,957)
7	2838	DCIAC AMD 2928		(906,558.00)		-	-	-	(906,558)			(906,558)
8	2857	DCIAC ACCM AMORT CTB 2930	WP B-11.4.2, WP B-11.4.3	103,777,896.00		-	-	5,147,557.00	108,925,453		(2,693,750)	106,231,703
9		DCIAC ACCM AMORT CTB 2930	WP B-11.4.2, WP B-11.4.3						-		2,693,750	2,693,750
10				\$ (102,222,325)	\$	(13,083,965)	\$ 47,250	\$ 5,147,557	\$ (110,111,484)	\$	-	\$ (110,111,484)
11												

WP B-11.4.1
WP E-1

Work Paper B-11.4.2
Contributions in Aid of Construction

WP B-11.4.2

No.	FERC		Reference	Asset Number	Asset Value	Accumulated Depreciation	Depreciation Expense
	Acct	Description			9/30/2014	9/30/2014	9/30/2014
				(A)	(B)	(C)	(D)
1	Contributions in Aid of Construction						
2	353	Advanced Micro Devices 138kV		9393562	906,558	478,394	22,664
3						WP B-11.4.1.1	WP F-1.1
4							

Work Paper B-11.4.3

WP B-11.4.3

Functionalization of Contributions in Aid of Construction

No.	Sheet Acct	Description	Reference	Report Balance	
				(A)	
1					
2		Contributions in Aid of Construction			
3	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922	WP B-11.4.1.1	\$ (99,919,940)	
4	2834	DCIAC NEW SERV RES CTB-2923	WP B-11.4.1.1	\$ (27,249,562)	
5	2835	DCIAC NEW SERV COM CTB 2924	WP B-11.4.1.1	\$ (70,753,409)	
6	2836	DCIAC METER FEE CTB 2925	WP B-11.4.1.1	\$ (1,296,510)	
7	2837	DCIAC STREET LIGHTS CTB 2926	WP B-11.4.1.1	\$ (18,910,957)	
8	2838	DCIAC AMD 2928	WP B-11.4.1.1	\$ (906,558)	
9	2857	DCIAC ACCM AMORT CTB 2930	WP B-11.4.1.1	\$ 108,925,453	
10		DCIAC ACCM AMORT CTB 2930	WP B-11.4.1.1	-	
11					
12		Total Contributions in Aid to Construction		\$ (110,111,484)	
13					
14		Amortization Expense of Contributions			
15		Amortization	WP B-11.4.1.1	\$ 5,147,557	
16					
17					
18		Summary Balances of CIAC			
19		Total Contributions		\$ (219,036,937)	
20		Total Accumulated Amortization		\$ 108,925,453	
21					
22		Total Net CIAC		\$ (110,111,484)	
23					
24		Amortization Expense		\$ 5,147,557	
25					
26					
27		Functionalize DCIAC CTB-2921 / DCIAC OTHER - CTB 2922			
28					
29	2846	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922			
30		Transmission Related		\$ (4,454,835)	
31		Distribution Related		\$ (95,465,106)	
32					
33		Total DCIAC CTB-2921 / DCIAC OTHER - CTB 2922		\$ (99,919,940)	
34					
35					
36		Direct Assingment of Transmission CIAC	Line 30 / Line 31	\$ (4,454,835)	WP B-11.4
37		Total Contributions	Line 19	\$ (219,036,937)	
38		Pro Rate Transmission to Total	Line 36 / Line 37	2.0%	
39					
40		Total Accumulated Amortization	Line 20	\$ 108,925,453	
41		Allocated portion to Transmission	Line 38 x Line 40	\$ 2,215,356	WP B-11.4.1.1
42					
43		Total Amortizatin Expense	Line 24	\$ 5,147,557	
44		Allocated portion to Transmission	Line 38 x Line 43	\$ 104,692	WP F-1.1

Schedule B-12
Regulatory Assets

Schedule B-12

No.	Description	Reference	Total Company	Non-Electric	Total Electric	Electric Allocation to	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Adjustment/Transfer		Texas	Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Regulatory Assets															
2	Austin Energy does not currently have any regulatory assets.															

Schedule C-3
Cash Flow Method

Schedule C-3															Schedule C-3														
Cash Flow Method																													
No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Historical Allocation to					Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to																
						Electric Allocation to Texas	Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer													
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)													
1	Cash Flow Method																												
2	Debt Service	WP C-3.1	\$ 130,995,451	\$ (3,842,913)	\$ 127,152,538	\$ 127,152,538	\$ 58,314,647	\$ 22,427,074	\$ 46,396,501	\$ 14,317	\$ (24,499,117)	\$ 102,653,421	\$ 38,974,972	\$ 17,933,287	\$ 45,730,845	\$ 14,317													
3	Reserve Requirements	WP C-3.2	-	-	-	-	-	-	-	-	11,590,703	11,590,703	5,348,585	-	4,738,146	1,503,972													
4	General Fund Transfer	WP C-3.3	105,000,000	-	105,000,000	105,000,000	38,394,106	8,327,019	40,764,807	17,514,068	-	105,000,000	44,297,706	7,561,714	39,855,178	13,285,402													
5	Internally Generated Funds for Construction	WP C-3.4	88,866,639	(2,763,667)	86,102,972	86,102,972	22,832,268	10,143,404	48,908,867	4,218,435	2,238,482	88,341,455	23,274,765	10,364,686	50,231,715	4,470,289													
6	Total Cash Flow Required		\$ 324,862,090	\$ (6,606,580)	\$ 318,255,510	\$ 318,255,510	\$ 119,541,020	\$ 40,897,496	\$ 136,070,175	\$ 21,746,819	\$ (10,669,932)	\$ 307,585,578	\$ 111,896,027	\$ 35,859,686	\$ 140,555,884	\$ 19,273,980													
7																													
8	Less: Depreciation and Amortization	Schedule E-1	\$ (147,302,442)	\$ 6,798,240	\$ (140,504,202)	\$ (140,504,202)	\$ (64,015,023)	\$ (16,333,280)	\$ (58,777,979)	\$ (1,377,921)	\$ -	\$ (140,504,202)	\$ (64,015,023)	\$ (16,333,280)	\$ (58,777,979)	\$ (1,377,921)													
9	Less: Interest Income	WP C-3.5	(5,191,382)	-	(5,191,382)	(5,191,382)	(4,364,373)	(105,516)	(755,111)	33,617	558,230	(4,633,152)	(2,282,371)	(890,025)	(1,122,564)	(338,192)													
10	Less: Contributions in aid to construction (CIAC)	WP C-3.6	(13,036,715)	217,405	(12,819,311)	(12,819,311)	-	-	(12,819,311)	-	(5,693,910)	(18,513,221)	-	-	(18,513,221)	-													
11	Other Sources of Cash		\$ (165,530,540)	\$ 7,015,645	\$ (158,514,895)	\$ (158,514,895)	\$ (68,379,396)	\$ (16,438,795)	\$ (72,352,400)	\$ (1,344,304)	\$ (5,135,680)	\$ (163,650,575)	\$ (66,297,393)	\$ (17,223,305)	\$ (78,413,763)	\$ (1,716,113)													
12																													
13	Cash Flow Return Requested	Line 6 + 11	\$ 159,331,551	\$ 409,065	\$ 159,740,615	\$ 159,740,615	\$ 51,161,625	\$ 24,458,701	\$ 63,717,774	\$ 20,402,516	\$ (15,805,612)	\$ 143,935,003	\$ 45,598,634	\$ 18,636,382	\$ 62,142,121	\$ 17,557,867													
14																													
15	Actual Return (Under Current Rates)	Schedule B	\$ 130,516,852	\$ 2,754,652	\$ 133,271,504	\$ 133,271,504					\$ 28,137,798	\$ 161,409,303																	
16																													
17	Excess/(Deficit)	Line 15 - 13	\$ (28,814,698)	\$ 2,345,587	\$ (26,469,111)	\$ (26,469,111)					\$ 43,943,410	\$ 17,474,299																	

Work Paper C-3.1
Debt Service (Accrual Basis)

WP C-3.1

No.	Description	Reference					Historical Allocation to								Normalized Allocation to			
			Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Revenue Bonds	WP C-3.1.1	\$ 130,580,255	\$ (3,696,667)	\$ 126,883,588	\$ 126,883,588	Bond Debt	\$ 58,310,385	\$ 22,356,270	\$ 46,216,933	\$ -	WP C-3.1.1	\$ (24,497,883)	\$ 102,385,705	\$ 38,970,710	\$ 17,862,483	\$ 45,552,512	\$ -
2	GO/CO Bonds	WP C-3.1.1	150,535	-	150,535	150,535	Distribution	-	-	150,535	-	WP C-3.1.1	(1,234)	149,300	-	-	149,300	-
3	Capital Lease	WP C-3.1.1	124,218	(124,218)	-	-		-	-	-	-	WP C-3.1.1	-	-	-	-	-	-
4	Commercial Paper	WP C-3.1.2	140,443	(22,028)	118,415	118,415	CP	4,262	70,804	29,033	14,317	WP C-3.1.2	-	118,415	4,262	70,804	29,033	14,317
5																		
6	Total Debt Service		\$ 130,995,451	\$ (3,842,913)	\$ 127,152,538	\$ 127,152,538		\$ 58,314,647	\$ 22,427,074	\$ 46,396,501	\$ 14,317		\$ (24,499,117)	\$ 102,653,421	\$ 38,974,972	\$ 17,933,287	\$ 45,730,845	\$ 14,317
								45.86%	17.64%	36.49%	0.01%				37.97%	17.47%	44.55%	0.01%

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.1.1

Work Paper C-3.1.1
Debt Service (Accrual Basis)

WP C-3.1.1

No.	Description	Reference	Principal	Interest	Total Debt Service	Non-Electric	Total Electric	Production	Transmission	Distribution	Customer	Total Electric
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1												
2	FY 2015											
3												
4	Revenue Bonds											
5	Prior Lien		\$ 534,202	\$ 2,809,892	\$ 3,344,094	\$ -	\$ 3,344,094	\$ 1,991,141	\$ -	\$ 1,352,952		\$ 3,344,093
6	Subordinate Lien		2,390,022	4,964,396	7,354,418	-	7,354,418	92,144	2,412,968	4,849,307		7,354,419
7	Separate Lien		52,558,750	50,272,751	102,831,501	(11,144,313)	91,687,188	36,887,425	15,449,515	39,350,253		91,687,193
8												
9	Total Debt Service - Revenue Bonds		55,482,974	58,047,039	113,530,013	(11,144,313)	102,385,700	38,970,710	17,862,483	45,552,512	-	102,385,705
10												
11	GO/CO		\$ 131,401	\$ 17,899	\$ 149,300		\$ 149,300			\$ 149,300		\$ 149,300
12	Capital Lease		46,677	78,533	125,209	(125,209)	-					-
13												
14	Total FY 2015		\$ 55,661,052	\$ 58,143,471	\$ 113,804,523	\$ (11,269,522)	\$ 102,535,000	\$ 38,970,710	\$ 17,862,483	\$ 45,701,812	\$ -	\$ 102,535,005
15												
16												
17	FY 2014											
18												
19	Revenue Bonds											
20	Prior Lien		\$ 498,585	\$ 2,087,611	\$ 2,586,196	\$ -	\$ 2,586,196	\$ 1,545,014	\$ 19,566	\$ 1,021,616		\$ 2,586,196
21	Subordinate Lien		2,223,018	5,084,392	7,307,409	-	7,307,409	91,554	2,397,544	4,818,311		7,307,409
22	Separate Lien		69,243,750	51,442,900	120,686,650	(3,696,667)	116,989,983	56,673,817	19,939,160	40,377,006		116,989,983
23												
24	Total Debt Service - Revenue Bonds		71,965,352	58,614,903	130,580,255	(3,696,667)	126,883,588	58,310,385	22,356,270	46,216,933	-	126,883,588
25												
26	GO/CO		\$ 126,781	\$ 23,753	\$ 150,535		\$ 150,535			\$ 150,535		\$ 150,535
27	Capital Lease		44,405	79,813	124,218	(124,218)	-					-
28												
29	Total FY 2014		\$ 72,136,539	\$ 58,718,469	\$ 130,855,007	\$ (3,820,885)	\$ 127,034,122	\$ 58,310,385	\$ 22,356,270	\$ 46,367,468	\$ -	\$ 127,034,123

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.1.2

Work Paper C-3.1.2
Commercial Paper

WP C-3.1.2

No.	Description	Reference	Balance at FY	Production	Distribution	Transmission	Support Services	Non-Electric
			2014					
			(A)	(B)	(C)	(D)	(E)	(F)
1								
2	Commercial Paper Outstanding		\$ 166,405,000	5,050,000	83,892,000	34,400,000	16,963,000	26,100,000
3								
4	Percent of Outstanding by Function			3%	50%	21%	10%	16%
5								
6	Commercial Paper Debt Service (Interest Only)		\$ 140,443	4,262	70,804	29,033	14,317	22,028
7								

WP C-3.2

Prepared by Austin Energy's Rates and Forecasting Division

Work Paper C-3.2.1

WP C-3.2.1

Reserve Funding

Excludes decommissioning, construction and non-nuclear reserve funds

No.	Description	Reference	FY2014 (A)	Test Year (B)
1				
2	Recoverable Fuel Cost	Schedule A	501,593,157	412,844,601
3	Non-Recoverable Fuel Cost	Schedule A	13,714,130	37,959,112
4	Non-Fuel O&M	Schedule A	519,823,209	553,244,219
5				
6	Portion of Non-Recoverable Fuel Cost that is GreenChoice	WP D-1.1.2		22,772,679
7				
8	Total O&M Including Fuel		1,035,130,495	1,004,047,932
9	Total O&M Excluding Fuel and GreenChoice Billed to Customers		533,537,338	568,430,652
10				
11	Depreciation Expense	Schedule E-1	145,651,759	\$ 145,651,759
12				
13	General Fund Transfer (GFT)	Schedule A	105,000,000	105,000,000
14				
15	Reserve Requirements			
16				
17	Per Financial Policy			
18				
19	Working Capital			
20	- 45 days O&M Excluding Power Supply	45	65,778,576	70,080,491
21				
22	Strategic Reserve			
23	Contingency			
24	- 60 days O&M Excluding Power Supply	60	87,704,768	93,440,655
25	Emergency			
26	- 60 days O&M Excluding Power Supply	60	87,704,768	93,440,655
27	Rate Stabilization			
28	- 90 days of Power Supply	90	123,680,504	107,412,480
29				
30	Repair & Replacement Reserve			
31	- 50% of Depreciation Expense	50%	72,825,880	72,825,880
32				
33	Total Reserves per Financial Policy		\$ 437,694,496	\$ 437,200,161
34	Calculated Days of Cash on Hand (Per Fitch)		154	159
35				

Work Paper C-3.2.1

WP C-3.2.1

Reserve Funding

Excludes decommissioning, construction and non-nuclear reserve funds

No.	Description	Reference	FY2014 (A)	Test Year (B)
36				
37	Per Reserve Requirement Study			
38				
39	Working Capital			
40	- 60 days O&M Excluding Power Supply	60	87,704,768	93,440,655
41				
42	Contingency			
43	- 60 days O&M Excluding Power Supply	60	87,704,768	93,440,655
44				
45	Rate Stabilization			
46	- 90 to 120 days of Power Supply	105	144,293,922	125,314,560
47				
48	Capital Reserve			
49	- 50% of Depreciation Expense	50%	72,825,880	72,825,880
50				
51	Sub-total		\$ 392,529,337	\$ 385,021,750
52	Additional to meet 150 Days Cash on Hand		\$ 32,866,757	\$ 27,600,688
53				
54	Total Reserves per Reserve Requirement Study		\$ 425,396,094	\$ 412,622,438
55				
56	Days of Cash on Hand	150	\$ 425,396,094	\$ 412,622,438
57				
58				
59	Rating Agency Standard - 150 days Cash on Hand	150	425,396,094	412,622,438
60				
61				
62	<u>Reserve Balances as of September 2015 (Unaudited)</u>			
63				
64	Working Capital			251,115,560
65	Strategic Reserve			152,233,075
66	Repair & Replacement Reserve			64,071
67	Mark to Market Adjustment			(984,653.0)
68	Total Reserves			\$ 402,428,053
69				
70	Per Financial Policy			437,200,161
71				
72	Deficiency per Financial Policy			\$ 34,772,108
73				
74	Years to recover			3
75				
76	Known & Measurable			\$ 11,590,703
77				WP C-3.2

Work Paper C-3.3
General Fund Transfer

WP C-3.3

No.	Description	Reference	Total Company	Non-Electric	Total Electric	Electric Allocation to	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Adjustment/Transfer		Texas		Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	General Fund Transfer																	
2	GFT	WP D-1.5	\$ 105,000,000		\$ 105,000,000	\$ 105,000,000	RRxGFT	38,394,106	8,327,019	40,764,807	17,514,068		\$ -	\$ 105,000,000	44,297,706	7,561,714	39,855,178	13,285,402
3																		

Work Paper C-3.4
Internally Generated Funds for Construction

WP C-3.4

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
								Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Cash Funded Capital Spending																	
2	NEPA	WP C-3.4.1	2,763,667	(2,763,667)	-	-		-	-	-	-	WP C-3.4.1	-	-	-	-	-	-
3	Power Production	WP C-3.4.1	20,210,047		20,210,047	20,210,047	Production	20,210,047	-	-	-	WP C-3.4.1	463,869	20,673,916	20,673,916	-	-	-
4	Transmission	WP C-3.4.1	8,929,689		8,929,689	8,929,689	Transmission	-	8,929,689	-	-	WP C-3.4.1	292,441	9,222,130	-	9,222,130	-	-
5	Distribution Substation	WP C-3.4.1	3,916,560		3,916,560	3,916,560	Distribution	-	-	3,916,560	-	WP C-3.4.1	115,640	4,032,200	-	-	4,032,200	-
6	Distribution	WP C-3.4.1	38,953,628		38,953,628	38,953,628	Distribution	-	-	38,953,628	-	WP C-3.4.1	1,082,471	40,036,099	-	-	40,036,099	-
7	Customer Services Billing & Meter	WP C-3.4.1	128,870		128,870	128,870	Customer	-	-	-	128,870	WP C-3.4.1	50,970	179,840	-	-	-	179,840
8	Support Services	WP C-3.4.1	12,324,830		12,324,830	12,324,830	Payroll	2,622,221	1,213,715	4,399,330	4,089,564	WP C-3.4.1	204,587	12,529,417	2,600,849	1,142,555	4,495,564	4,290,448
9	Capital Outlay (vehicles)	WP C-3.4.1	1,341,925		1,341,925	1,341,925	Distribution	-	-	1,341,925	-	WP C-3.4.1	32,082	1,374,007	-	-	1,374,007	-
10	Support Services	WP C-3.4.1	297,423		297,423	297,423	Distribution	-	-	297,423	-	WP C-3.4.1	(3,578)	293,845	-	-	293,845	-
11																		
12	Test Year Cash Contribution to Construction		88,866,639	(2,763,667)	86,102,972	86,102,972	-	22,832,268	10,143,404	48,908,867	4,218,435		2,238,482	88,341,455	23,274,765	10,364,686	50,231,715	4,470,289

Work Paper C-3.4.1

WP C-3.4.1

Historical and Projected Capital Spending

No.	Fund Acct	Description	Reference	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015
				(A)	(B)	(C)	(D)
1							
2		Capital Spending					
3	Fund 3060	NEPA		\$ 3,588,709	\$ 11,085,602	\$ 22,909,580	\$ 9,985,888
4	Fund 3220	Power Production		17,394,657	19,983,873	23,210,047	25,289,569
5	Fund 3230	Transmission		15,878,301	32,336,167	19,229,689	26,856,581
6	Fund 3240	Distribution Substation		7,695,739	10,440,878	11,366,560	9,796,408
7	Fund 3250	Distribution		54,940,743	63,507,551	75,053,628	78,494,651
8	Fund 3260	Customer Services Billing & Meter		5,115,572	2,338,111	128,870	246,978
9	Fund 3290	Support Services		6,178,859	3,216,251	12,324,830	16,615,789
10	Fund 3300	Capital Outlay (vehicles)		1,948,422	985,022	1,341,925	866,735
11	Fund 3310	Support Services		53,114,952	11,528,971	1,217,423	2,977
12							
13		Total Capital Spending		\$ 165,855,955	\$ 155,422,426	\$ 166,782,553	\$ 168,155,577
14							
15		Contributions in Aid of Capital					
16	Fund 3060	NEPA					\$ 191,379
17	Fund 3220	Power Production					-
18	Fund 3230	Transmission					-
19	Fund 3240	Distribution Substation					1,472,825
20	Fund 3250	Distribution					17,040,396
21	Fund 3260	Customer Services Billing & Meter					-
22	Fund 3290	Support Services					-
23	Fund 3300	Capital Outlay (vehicles)					-
24	Fund 3310	Support Services					-
25							
26		Total CIAC to Fund Capital Spending		\$ -	\$ -	\$ -	\$ 18,704,600
27							
28		% CIAC Funded					
29							
30		Debt Funding of Capital Costs					
31	Fund 3060	NEPA		\$ 2,626,796	\$ 6,022,865	\$ 20,145,913	\$ 4,897,255
32	Fund 3220	Power Production		100,000	2,050,000	3,000,000	12,644,785
33	Fund 3230	Transmission		3,550,000	24,100,000	10,300,000	13,428,290
34	Fund 3240	Distribution Substation		5,165,000	5,550,000	7,450,000	4,161,792
35	Fund 3250	Distribution		11,500,000	34,792,000	36,100,000	30,727,127
36	Fund 3260	Customer Services Billing & Meter		225,000	-	-	123,489
37	Fund 3290	Support Services		-	-	-	8,307,895
38	Fund 3300	Capital Outlay (vehicles)		-	-	-	433,367
39	Fund 3310	Support Services		49,425,000	16,043,000	920,000	1,489
40							
41		Total Commercial Paper Issued to Fund Capital Spending		\$ 72,591,796	\$ 88,557,865	\$ 77,915,913	\$ 74,725,488
42							
43		% Debt Funded					44.4%
44							
45		Cash Funding of Capital Costs (Includes CIAC after percent funded assumption)					
46	Fund 3060	NEPA	WP C-3.4	\$ 961,914	\$ 5,062,736	\$ 2,763,667	\$ 5,088,634
47	Fund 3220	Power Production		17,294,657	17,933,873	20,210,047	12,644,785
48	Fund 3230	Transmission		12,328,301	8,236,167	8,929,689	13,428,290
49	Fund 3240	Distribution Substation		2,530,739	4,890,878	3,916,560	5,634,617
50	Fund 3250	Distribution		43,440,743	28,715,551	38,953,628	47,767,523
51	Fund 3260	Customer Services Billing & Meter		4,890,572	2,338,111	128,870	123,489
52	Fund 3290	Support Services		6,178,859	3,216,251	12,324,830	8,307,895
53	Fund 3300	Capital Outlay (vehicles)		1,948,422	985,022	1,341,925	433,367
54	Fund 3310	Support Services		3,689,952	(4,514,029)	297,423	1,489
55							
56		Total Cash to Fund Capital Spending		\$ 93,264,160	\$ 66,864,561	\$ 88,866,639	\$ 93,430,088
57						WP C-3.4	
58		% Cash Funded					55.6%
59							

Work Paper C-3.4.1

WP C-3.4.1

Historical and Projected Capital Spending

No.	Fund Acct	Description	Reference	Actual FY 2012 (A)	Actual FY 2013 (B)	Actual FY 2014 (C)	Actual FY 2015 (D)	
60		Known & Measurable Calculation						
61								
62		2015 Capital Spending Less NEPA	Line 13				158,169,688	
63		Cash funding assumption (Non-CIAC portion)					50%	
64								
65		Test Year Cash Funding of Capital Costs Less NEPA					88,341,455	
66								
67		Less FY 2014 Cash Funding of Capital Costs Less NEPA	Line 41				(86,102,972)	
68								
69		Known & Measurable Adjustment					\$ 2,238,482	
70								
71					Average 2011-2015 Cash Funding of Capital Costs	Percent of FY 2015 Cash Funding	Pro-Rate Adjustment	
72		Prorate adjustment to funds based on 4 year average						
73								
74								
75		Power Production	Line 32		17,020,840	21%	463,869	WP C-3.4
76		Transmission	Line 33		10,730,612	13%	292,441	WP C-3.4
77		Distribution Substation	Line 34		4,243,198	5%	115,640	WP C-3.4
78		Distribution	Line 35		39,719,361	48%	1,082,471	WP C-3.4
79		Customer Services Billing & Meter	Line 36		1,870,261	2%	50,970	WP C-3.4
80		Support Services	Line 37		7,506,959	9%	204,587	WP C-3.4
81		Capital Outlay (vehicles)	Line 38		1,177,184	1%	32,082	WP C-3.4
82		Support Services	Line 39		(131,291)	0%	(3,578)	WP C-3.4
83								
84					\$ 82,137,124	100%	\$ 2,238,482	
85								
86								
87								
88								
						Total Adjustment to Electric	\$ 2,238,482	WP C-3.4

Work Paper C-3.5
Interest Income

WP C-3.5

No.	Description	Reference	Non-Electric		Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
			Total Company	Adjustment/Transfer				Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Interest Income																	
2	CIP Interest Income	WP C-3.5.1	(71,288)		(71,288)	(71,288)	CIP-Debt	(32,694)	(12,574)	(26,012)	(8)		-	(71,288)	(27,066)	(12,454)	(31,758)	(10)
3	Decommissioning Interest	WP C-3.5.1	(3,506,703)		(3,506,703)	(3,506,703)	Production	(3,506,703)	-	-	-	WP C-3.5.1	3,506,703	-	-	-	-	-
4	Interest from Investment Pool	WP C-3.5.1	(166,281)		(166,281)	(166,281)	O&MxAG	(76,804)	(41,003)	(19,183)	(29,291)		-	(166,281)	(80,931)	(44,474)	(20,483)	(20,392)
5	Interest - Strategic Reserve	WP C-3.5.1	(1,590,760)		(1,590,760)	(1,590,760)	O&MxAG	(734,759)	(392,265)	(183,515)	(280,221)		-	(1,590,760)	(774,247)	(425,473)	(195,953)	(195,086)
6	Interest Income - Other	WP C-3.5.1	(712,818)		(712,818)	(712,818)	O&MxAG	(329,245)	(175,774)	(82,233)	(125,567)		-	(712,818)	(346,940)	(190,654)	(87,807)	(87,418)
7	Other Interest Revenue	WP C-3.5.1	(287,730)		(287,730)	(287,730)	O&MxAG	(132,900)	(70,951)	(33,193)	(50,685)		-	(287,730)	(140,043)	(76,958)	(35,443)	(35,286)
8	Build America Bond Interest	WP C-3.5.1	(1,804,275)		(1,804,275)	(1,804,275)	BAB Bond	(913,144)	(140,012)	(751,120)	-		-	(1,804,275)	(913,144)	(140,012)	(751,120)	-
9	Total Interest Income		\$ (8,139,855)	\$ -	\$ (8,139,855)	\$ (8,139,855)		\$ (5,726,248)	\$ (832,578)	\$ (1,095,256)	\$ (485,773)		\$ 3,506,703	\$ (4,633,152)	\$ (2,282,371)	\$ (890,025)	\$ (1,122,564)	\$ (338,192)
10																		
11	Unrealized Portion																	
12	Unrealized Gain	WP C-3.5.1	89,729		89,729	89,729	O&MxAG	41,445	22,126	10,351	15,806	WP C-3.5.1	(89,729)	-	-	-	-	-
13	Unrealized Loss	WP C-3.5.1	2,858,744		2,858,744	2,858,744	O&MxAG	1,320,430	704,936	329,794	503,584	WP C-3.5.1	(2,858,744)	-	-	-	-	-
14	Total Unrealized		\$ 2,948,472	\$ -	\$ 2,948,472	\$ 2,948,472		\$ 1,361,875	\$ 727,063	\$ 340,145	\$ 519,390		\$ (2,948,472)	\$ -	\$ -	\$ -	\$ -	\$ -
15																		
16	Net Realized Interest	Line 9 + 14	\$ (5,191,382)	\$ -	\$ (5,191,382)	\$ (5,191,382)		\$ (4,364,373)	\$ (105,516)	\$ (755,111)	\$ 33,617		\$ 558,230	\$ (4,633,152)	\$ (2,282,371)	\$ (890,025)	\$ (1,122,564)	\$ (338,192)
17								84.1%	2.0%	14.5%	-0.6%				49.3%	19.2%	24.2%	7.3%

Austin Energy
Electric Cost of Service and Rate Design

WP C-3.5.1

Work Paper C-3.5.1
Interest Income

WP C-3.5.1

No.	Acct	Description	Reference	FY 2014 Actual	
					(A)
1	Interest Income				
2	4219	CIP Interest Income		\$ (71,288)	WP C-3.5
3	4220	Decommissioning Interest		(3,506,703)	Note 1 WP C-3.5
4	4221	Interest from Investment Pool		(166,281)	WP C-3.5
5	4224	Interest - Strategic Reserve		(1,590,760)	WP C-3.5
6	4228	Interest Income - Other		(712,818)	WP C-3.5
7	4951	Other Interest Revenue		(287,730)	WP C-3.5
8	4216	Build America Bond Interest		(1,804,275)	WP C-3.5
9					
10				<u>\$ (8,139,855)</u>	
11					
12	4902	Unrealize Gain on Investment (GASB 31)		\$ 89,729	Note 1 WP C-3.5
13	4903	Unrealized Loss on Investment (GASB 31)		2,858,744	Note 1 WP C-3.5
14					
15				<u>\$ 2,948,472</u>	
16					
17	Net Realized Interest		Line 10 + Line 15	<u>\$ (5,191,382)</u>	
18					
19	Notes:				
20	¹ Not available to offset operating costs				

Work Paper C-3.6
Contributions in Aid to Construction (CIAC)

WP C-3.6

No.	Fund Acct	Description	Reference	Non-Electric		Electric Allocation to		Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer	Total Electric	Texas		Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Cash Contributions for Construction																		
2	Fund 3060	NEPA	WP C-3.6.1	217,405	\$ (217,405)	-	-		-	-	-	-		-	-	-	-	-	-
3	Fund 3240	Distribution Substation	WP C-3.6.1	-		-	-	Distribution	-	-	-	-	WP C-3.6.1	1,472,825	1,472,825	-	-	1,472,825	-
4	Fund 3250	Distribution	WP C-3.6.1	12,419,311		12,419,311	12,419,311	Distribution	-	-	12,419,311	-	WP C-3.6.1	4,621,085	17,040,396	-	-	17,040,396	-
5	Fund 3310	Support Services	WP C-3.6.1	400,000		400,000	400,000	Distribution	-	-	400,000	-	WP C-3.6.1	(400,000)	-	-	-	-	-
6																			
7				\$ 13,036,715	\$ (217,405)	\$ 12,819,311	\$ 12,819,311		\$ -	\$ -	\$ 12,819,311	\$ -		\$ 5,693,910	\$ 18,513,221	\$ -	\$ -	\$ 18,513,221	\$ -

Work Paper C-3.6.1

WP C-3.6.1

Cash Contribution in Aid of Construction (CIAC)

No.	Fund Acct	Description	Reference	FY 2014 CIAC (A)	FY 2015 CIAC (B)	Adjustment (C)
1	Cash Contribution in Aid of Construction (CIAC)					
2	Fund 3060	NEPA		\$ 217,405	\$ 191,379	\$ (26,026)
3	Fund 3240	Distribution Substation		-	1,472,825	1,472,825
4	Fund 3250	Distribution		12,419,311	17,040,396	4,621,085
5	Fund 3310	Support Services		400,000	-	(400,000)
6						
7	Total			\$ 13,036,715	\$ 18,704,600	\$ 5,667,885
8						

Schedule D-1
Operations and Maintenance Expenses

Schedule D-1

FERC No. Acct		Description	Reference	Total Company		Non-Electric Adjustment/Transfer		Total Electric		Historical Allocation to								Normalized Allocation to				
										Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer			
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)					
1		Power Production Expenses																				
2		Steam Power Generation																				
3		Operation																				
4	500	Operation Supervision and Engineering	WP D-1	\$ 5,659,407	\$ -	\$ 5,659,407	\$ 5,659,407	\$ 5,659,407	\$ -	\$ -	\$ -	\$ 94,437	\$ 5,753,844	\$ 5,753,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	501	Fuel - Recoverable	WP D-1	189,075,394	-	189,075,394	189,075,394	189,075,394	-	-	-	(86,444,474)	102,630,920	102,630,920	-	-	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	WP D-1	5,740,918	-	5,740,918	5,740,918	5,740,918	-	-	-	(197,313)	5,543,605	5,543,605	-	-	-	-	-	-	-	-
7	502	Steam Expenses	WP D-1	3,854,078	-	3,854,078	3,854,078	3,854,078	-	-	-	217,858	4,071,937	4,071,937	-	-	-	-	-	-	-	-
8	503	Steam from other Sources	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	504	Steam Transferred	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	505	Electric Expenses	WP D-1	2,524,838	-	2,524,838	2,524,838	2,524,838	-	-	-	125,154	2,649,992	2,649,992	-	-	-	-	-	-	-	-
11	506	Miscellaneous Steam Expenses	WP D-1	3,416,487	-	3,416,487	3,416,487	3,416,487	-	-	-	17,753,525	21,170,012	21,170,012	-	-	-	-	-	-	-	-
12	507	Rents	WP D-1	-	-	-	-	-	-	-	-	-	225	225	225	-	-	-	-	-	-	-
13		Sub-Total		\$ 210,271,122	\$ -	\$ 210,271,122	\$ 210,271,122	\$ 210,271,122	\$ -	\$ -	\$ -	\$ (68,450,587)	\$ 141,820,535	\$ 141,820,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Maintenance																				
15																						
16	510	Maintenance Supervision	WP D-1	\$ 3,185,806	\$ -	\$ 3,185,806	\$ 3,185,806	\$ 3,185,806	\$ -	\$ -	\$ -	\$ 553,862	\$ 3,739,669	\$ 3,739,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	511	Maintenance of Structures	WP D-1	354,585	-	354,585	354,585	354,585	-	-	-	96,707	451,293	451,293	-	-	-	-	-	-	-	-
18	512	Maintenance of Boiler Plant	WP D-1	7,748,218	-	7,748,218	7,748,218	7,748,218	-	-	-	(205,956)	7,542,262	7,542,262	-	-	-	-	-	-	-	-
19	513	Maintenance of Electric Plant	WP D-1	3,362,438	-	3,362,438	3,362,438	3,362,438	-	-	-	(71,357)	3,291,081	3,291,081	-	-	-	-	-	-	-	-
20	514	Maintenance of Miscellaneous Steam Plant	WP D-1	4,085,339	-	4,085,339	4,085,339	4,085,339	-	-	-	(181,478)	3,903,861	3,903,861	-	-	-	-	-	-	-	-
21	515	Rents	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22		Sub-Total		\$ 18,736,387	\$ -	\$ 18,736,387	\$ 18,736,387	\$ 18,736,387	\$ -	\$ -	\$ -	\$ 191,778	\$ 18,928,165	\$ 18,928,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		Nuclear Power Generation																				
24		Operation																				
25																						
26	517	Operation Supervision	WP D-1	\$ 9,003,631	\$ -	\$ 9,003,631	\$ 9,003,631	\$ 9,003,631	\$ -	\$ -	\$ -	\$ (268,145)	\$ 8,735,486	\$ 8,735,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	518	Nuclear Fuel Expense	WP D-1	16,646,703	-	16,646,703	16,646,703	16,646,703	-	-	-	7,970,297	24,617,000	24,617,000	-	-	-	-	-	-	-	-
28	519	Coolants and Water	WP D-1	1,228,469	-	1,228,469	1,228,469	1,228,469	-	-	-	(96,666)	1,131,803	1,131,803	-	-	-	-	-	-	-	-
29	520	Steam Expenses	WP D-1	2,533,133	-	2,533,133	2,533,133	2,533,133	-	-	-	(358,353)	2,174,780	2,174,780	-	-	-	-	-	-	-	-
30	523	Electric Expenses	WP D-1	5,585,290	-	5,585,290	5,585,290	5,585,290	-	-	-	(995,315)	4,989,975	4,989,975	-	-	-	-	-	-	-	-
31	524	Misc Nuclear Power Expenses	WP D-1	13,451,608	-	13,451,608	13,451,608	13,451,608	-	-	-	(417,435)	13,034,173	13,034,173	-	-	-	-	-	-	-	-
32	525	Rents	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		Sub-Total		\$ 48,448,834	\$ -	\$ 48,448,834	\$ 48,448,834	\$ 48,448,834	\$ -	\$ -	\$ -	\$ 6,234,383	\$ 54,683,216	\$ 54,683,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34		Maintenance																				
35																						
36	528	Maintenance Supervision	WP D-1	\$ 8,551,423	\$ -	\$ 8,551,423	\$ 8,551,423	\$ 8,551,423	\$ -	\$ -	\$ -	\$ (1,170,253)	\$ 7,381,171	\$ 7,381,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	529	Maintenance of Structures	WP D-1	2,629,297	-	2,629,297	2,629,297	2,629,297	-	-	-	(311,567)	2,317,730	2,317,730	-	-	-	-	-	-	-	-
38	530	Maintenance of Reactor Plant	WP D-1	6,895,423	-	6,895,423	6,895,423	6,895,423	-	-	-	(1,557,224)	5,338,200	5,338,200	-	-	-	-	-	-	-	-
39	531	Maintenance of Electric Plant	WP D-1	3,248,469	-	3,248,469	3,248,469	3,248,469	-	-	-	887,155	4,135,624	4,135,624	-	-	-	-	-	-	-	-
40	532	Maintenance of Miscellaneous	WP D-1	1,409,615	-	1,409,615	1,409,615	1,409,615	-	-	-	(400,154)	1,009,462	1,009,462	-	-	-	-	-	-	-	-
41		Sub-Total		\$ 22,734,229	\$ -	\$ 22,734,229	\$ 22,734,229	\$ 22,734,229	\$ -	\$ -	\$ -	\$ (2,552,042)	\$ 20,182,187	\$ 20,182,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42		Hydraulic Power Generation																				
43		Maintenance																				
44																						
45	541	Maintenance Supervision	WP D-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	542	Maintenance of Structures	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	543	Maintenance of Reservoirs, Dams & Waterways	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	544	Maintenance of Electric Plant	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	545	Maintenance of Miscellaneous Hydraulic Plant	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51		Other Power Generation																				
52		Operation																				
53																						
54	546	Operation Supervision	WP D-1	\$ 2,085,452	\$ -	\$ 2,085,452	\$ 2,085,452	\$ 2,085,452	\$ -	\$ -	\$ -	\$ 211,798	\$ 2,297,251	\$ 2,297,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	547	Fuel	WP D-1	-	-	-	-	-	-	-	-	-	33,633,360	33,633,360	33,633,360	-	-	-	-	-	-	-
56	548	Generation Expenses	WP D-1	3,641,530	-	3,641,530	3,641,530	3,641,530	-	-	-	311,122	3,952,652	3,952,652	-	-	-	-	-	-	-	-
57	549	Miscellaneous Other Power Generation Expenses	WP D-1	462,215	-	462,215	462,215	462,215	-	-	-	1,679,269	2,141,484	2,141,484	-	-	-	-	-	-	-	-
58	550	Rents	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Program	0	WP D-1	-	-	-	-	-	-	-	-	22,838,401	22,838,401	22,838,401	-	-	-	-	-	-	-	-
60	rogram	0	WP D-1	-	-	-	-	-	-	-	-	2,379,945	2,379,945	2,379,945	-	-	-	-	-	-	-	-
61	rogram u	0	WP D-1	-	-	-	-	-	-	-	-	8,309,528	8,309,528	8,309,528	-	-	-	-	-	-	-	-
62		Sub-Total		\$ 6,189,197	\$ -	\$ 6,189,197	\$ 6,189,197	\$ 6,189,197	\$ -	\$ -	\$ -	\$ 69,363,425	\$ 75,552,622	\$ 75,552,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63		Maintenance																				
64																						
65	551	Maintenance Supervision and Engineering	WP D-1	\$ 10,024	\$ -	\$ 10,024	\$ 10,024	\$ 10,024	\$ -	\$ -	\$ -	\$ (9,139)	\$ 884	\$ 884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	552	Maintenance of Structures	WP D-1	505,745	-	505,745	505,745	505,745	-	-	-	(5,143)	500,602	500,602	-	-	-	-	-	-	-	-
67	553	Maintenance of Generating and Electric Equipment	WP D-1	18,317,487	-	18,317,487	18,317,487	18,317,487	-	-	-	(3,569,753)	14,747,734	14,747,734	-	-	-	-	-	-	-	-
68	554	Maintenance of Misc Other Power Generation Plant	WP D-1	1,230,800	-	1,230,800	1,230,800	1,230,800	-	-	-	86,201	1,317,061	1,317,061	-	-	-	-	-	-	-	-
69		Sub-Total		\$ 20,064,117	\$ -	\$ 20,064,117	\$ 20,064,117	\$ 20,064,117	\$ -	\$ -	\$ -	\$ (3,497,835)	\$ 16,566,281	\$ 16,566,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70		Other Power Supply																				
71																						
72	555	Purchased Power - Recoverable	WP D-1	\$ 197,491,789	\$ -	\$ 197,491,789	\$ 197,491,789	\$ 197,491,789	\$ -	\$ -	\$ -	\$ 16,164,531	\$ 213,									

Schedule D-1
Operations and Maintenance Expenses

Schedule D-1

FERC No. Acct		Description	Reference	Historical Allocation to										Normalized Allocation to			
				Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
86	563	Overhead Line Expenses	WP D-1	285,107	-	285,107	285,107	-	285,107	-	-	-	(5,057)	280,050	-	280,050	-
87	564	Underground Line Expenses	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	565	Transmission of Electricity by Others	WP D-1	108,023,817	-	108,023,817	108,023,817	-	108,023,817	-	-	8,832,134	116,855,952	-	116,855,952	-	-
89	566	Miscellaneous Transmission Expenses	WP D-1	503,398	-	503,398	503,398	-	-	-	-	419,691	923,088	-	923,088	-	-
90	567	Rents	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91		Sub-Total		\$ 117,778,419	\$ -	\$ 117,778,419	\$ 117,778,419	\$ -	\$ 117,778,419	\$ -	\$ -	\$ 9,019,394	\$ 126,797,812	\$ -	\$ 126,797,812	\$ -	\$ -
92																	
93		Maintenance															
94	568	Maintenance Supervision and Engineering	WP D-1	325,022	\$ -	\$ 325,022	325,022	\$ -	\$ 325,022	\$ -	\$ -	1,810	\$ 326,833	\$ -	\$ 326,833	\$ -	\$ -
95	569	Maintenance of Structures	WP D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	570	Maintenance of Station Equipment	WP D-1	410,264	-	410,264	410,264	-	410,264	-	-	(17,580)	392,684	-	392,684	-	-
97	571	Maintenance of Overhead Lines	WP D-1	2,674,767	-	2,674,767	2,674,767	-	2,674,767	-	-	264,531	2,939,298	-	2,939,298	-	-
98	572	Maintenance of Underground Lines	WP D-1	639	-	639	639	-	639	-	-	-	639	-	639	-	-
99	573	Maintenance of Miscellaneous Transmission Plant	WP D-1	270,720	-	270,720	270,720	-	270,720	-	-	-	270,720	-	270,720	-	-
100		Sub-Total		\$ 3,681,412	\$ -	\$ 3,681,412	\$ 3,681,412	\$ -	\$ 3,681,412	\$ -	\$ -	\$ 248,762	\$ 3,930,174	\$ -	\$ 3,930,174	\$ -	\$ -
101																	
102		Total Transmission Expenses		\$ 121,459,831	\$ -	\$ 121,459,831	\$ 121,459,831	\$ -	\$ 121,459,831	\$ -	\$ -	\$ 9,268,156	\$ 130,727,986	\$ -	\$ 130,727,986	\$ -	\$ -
103																	
104		Distribution Expenses															
105		Operation															
106	580	Operations Supervision and Engineering	WP D-1	18,837,106	\$ -	\$ 18,837,106	18,837,106	\$ -	\$ 18,837,106	\$ -	\$ -	2,309,049	\$ 21,146,155	\$ -	\$ 21,146,155	\$ -	\$ -
107	581	Load Dispatching	WP D-1	2,622,595	-	2,622,595	2,622,595	-	2,622,595	-	-	191,795	2,814,390	-	2,814,390	-	-
108	582	Station Expenses	WP D-1	2,348,241	-	2,348,241	2,348,241	-	2,348,241	-	-	621,607	2,969,848	-	2,969,848	-	-
109	583	Overhead Line Expenses	WP D-1	3,342,078	-	3,342,078	3,342,078	-	3,342,078	-	-	40,824	3,382,902	-	3,382,902	-	-
110	584	Underground Line Expenses	WP D-1	939,603	-	939,603	939,603	-	939,603	-	-	(232,779)	706,823	-	706,823	-	-
111	585	Street Lighting	WP D-1	44,186	-	44,186	44,186	-	44,186	-	-	5,306	49,492	-	49,492	-	-
112	586	Meter Expenses	WP D-1	2,121,594	-	2,121,594	2,121,594	-	2,121,594	-	-	215,266	2,336,860	-	2,336,860	-	-
113	587	Customer Installation Expenses	WP D-1	148,326	-	148,326	148,326	-	148,326	-	-	35	148,361	-	148,361	-	-
114	588	Miscellaneous Distribution Expenses	WP D-1	6,192,925	-	6,192,925	6,192,925	-	6,192,925	-	-	99,677	6,292,602	-	6,292,602	-	-
115	589	Rents	WP D-1	249	-	249	249	-	249	-	-	-	249	-	249	-	-
116		Sub-Total		\$ 36,596,902	\$ -	\$ 36,596,902	\$ 36,596,902	\$ -	\$ 36,596,902	\$ -	\$ -	\$ 3,250,781	\$ 39,847,683	\$ -	\$ 39,847,683	\$ -	\$ -
117																	
118		Maintenance															
119	590	Maintenance Supervision and Engineering	WP D-1	2,810	\$ -	\$ 2,810	2,810	\$ -	\$ 2,810	\$ -	\$ -	(2,620)	\$ 191	\$ -	\$ 191	\$ -	\$ -
120	591	Maintenance of Structures	WP D-1	234,593	-	234,593	234,593	-	234,593	-	-	(76,047)	158,546	-	158,546	-	-
121	592	Maintenance of Station Equipment	WP D-1	1,159,246	-	1,159,246	1,159,246	-	1,159,246	-	-	(113,328)	1,045,918	-	1,045,918	-	-
122	593	Maintenance of Overhead Lines	WP D-1	13,215,162	-	13,215,162	13,215,162	-	13,215,162	-	-	310,447	13,525,610	-	13,525,610	-	-
123	594	Maintenance of Underground Lines	WP D-1	1,266,284	-	1,266,284	1,266,284	-	1,266,284	-	-	(116,056)	1,150,228	-	1,150,228	-	-
124	595	Maintenance of Line Transformers	WP D-1	-	-	-	-	-	-	-	-	65,630	65,630	-	65,630	-	-
125	596	Maintenance of Street Lighting and Signal Systems	WP D-1	1,763,508	-	1,763,508	1,763,508	-	1,763,508	-	-	(76,272)	1,687,235	-	1,687,235	-	-
126	597	Maintenance of Meters	WP D-1	-	-	-	-	-	-	-	-	280	280	-	280	-	-
127	598	Maintenance of Miscellaneous Distribution Plant	WP D-1	2,584,600	-	2,584,600	2,584,600	-	2,584,600	-	-	141,391	2,725,991	-	2,725,991	-	-
128		Sub-Total		\$ 20,226,203	\$ -	\$ 20,226,203	\$ 20,226,203	\$ -	\$ 20,226,203	\$ -	\$ -	\$ 133,426	\$ 20,359,629	\$ -	\$ 20,359,629	\$ -	\$ -
129																	
130		Total Distribution Expenses		\$ 56,823,106	\$ -	\$ 56,823,106	\$ 56,823,106	\$ -	\$ 56,823,106	\$ -	\$ -	\$ 3,384,207	\$ 60,207,313	\$ -	\$ 60,207,313	\$ -	\$ -
131																	
132		Customer and Information Expenses															
133																	
134		Customer Accounts Expenses															
135	901	Supervision	WP D-1	125,325	\$ -	\$ 125,325	125,325	\$ -	\$ 125,325	\$ -	\$ -	(4,468)	\$ 120,858	\$ -	\$ 120,858	\$ -	\$ 120,858
136	902	Meter Reading Expenses	WP D-1	14,022,094	-	14,022,094	14,022,094	-	14,022,094	-	-	527,905	14,549,999	-	14,549,999	-	-
137	903	Customer Records and Collection Expenses	WP D-1	29,466,213	-	29,466,213	29,466,213	-	29,466,213	-	-	1,567,244	31,033,457	-	31,033,457	-	-
138	904	Uncollectible Accounts	WP D-1	20,868,373	-	20,868,373	20,868,373	-	20,868,373	-	-	(4,813,622)	16,054,751	-	16,054,751	-	-
139	905	Miscellaneous Customer Accounts Expenses	WP D-1	(20,176,155)	-	(20,176,155)	(20,176,155)	-	-	-	-	-	(20,176,155)	-	-	-	(20,176,155)
140		Sub-Total		\$ 44,305,851	\$ -	\$ 44,305,851	\$ 44,305,851	\$ -	\$ 44,305,851	\$ -	\$ -	\$ (2,722,941)	\$ 41,582,910	\$ -	\$ 41,582,910	\$ -	\$ 41,582,910
141																	
142		Cust. Service & Information Expense															
143	907	Supervision	WP D-1	4,824,267	\$ -	\$ 4,824,267	4,824,267	\$ -	\$ 4,824,267	\$ -	\$ -	(3,718,289)	\$ 1,105,979	\$ -	\$ 1,105,979	\$ -	\$ 1,105,979
144	908	Customer Assistance Expenses	WP D-1	28,090,399	-	28,090,399	28,090,399	-	28,090,399	-	-	(27,098,868)	991,531	-	991,531	-	-
145	909	Informational & Instructional Advertising Expenses	WP D-1	412,929	-	412,929	412,929	-	412,929	-	-	(399,847)	13,082	-	13,082	-	-
146	910	Misc Customer Service & Informational Expenses	WP D-1	4,045,159	-	4,045,159	4,045,159	-	4,045,159	-	-	(2,363,228)	1,681,931	-	1,681,931	-	-
147	911	Supervision	WP D-1	527,227	-	527,227	527,227	-	527,227	-	-	9,464,456	9,991,684	-	9,991,684	-	-
148	912	Demonstrating & Selling Expense	WP D-1	4,092,750	(60,099)	4,032,651	4,032,651	-	4,032,651	-	-	143,861	4,176,512	-	4,176,512	-	-
149	913	Advertising Expense	WP D-1	324,523	-	324,523	324,523	-	324,523	-	-	(90,514)	234,009	-	234,009	-	-
150	916	Miscellaneous Sales Expense	WP D-1	203,928	-	203,928	203,928	-	203,928	-	-	(40,820)	163,107	-	163,107	-	-
151		Sub-Total		\$ 42,521,182	\$ (60,099)	\$ 42,461,084	\$ 42,461,084	\$ -	\$ 42,461,084	\$ -	\$ -	\$ (24,103,249)	\$ 18,357,835	\$ -	\$ 18,357,835	\$ -	\$ 18,357,835
152																	
153		Total Customer and Information Expenses		\$ 86,827,033	\$ (60,099)	\$ 86,766,934	\$ 86,766,934	\$ -	\$ 86,766,934	\$ (26,826,189)	\$ 59,940,745	\$ -	\$ 59,940,745	\$ -	\$ 59,940,745	\$ -	\$ 59,940,745
154																	
155		Total O&M (excluding General and Administrative)		\$ 895,832,638	\$ (60,099)	\$ 895,772,539	\$ 895,772,539	\$ 630,722,669	\$ 121,459,831	\$ 56,823,106	\$ 86,766,934	\$ (32,469,058)	\$ 863,303,482	\$ 612,427,438	\$ 130,727,986	\$ 60,207,313	\$ 59,940,745

WP D-1

Prepared by Austin Energy's Rates and Forecasting Division

Work Paper D-1
Operations and Maintenance Expenses

WP D-1

FERC		Reference	Total Company	Non-Electric		Electric Allocation to		Historical Allocation to				K&M Reference	Adjusted Total Electric		Normalized Allocation to			
No.	Acct	Description	(A)	Adjustment/Transfer	Total Electric	Texas	Allocator	Production	Transmission	Distribution	Customer	(J)	Known & Measurable	to Texas	Production	Transmission	Distribution	Customer
				(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		(K)	(L)	(M)	(N)	(O)	(P)
104	Distribution Expenses																	
105	Operation																	
106	580	Operations Supervision and Engineering	WP D-1.1	\$	18,837,106	-	18,837,106	18,837,106	Distribution	-	-	18,837,106	-	WP D-1.2	2,309,049	21,146,155	-	21,146,155
107	581	Load Dispatching	WP D-1.1		2,622,595	-	2,622,595	2,622,595	Distribution	-	-	2,622,595	-	WP D-1.2	191,795	2,814,390	-	2,814,390
108	582	Station Expenses	WP D-1.1		2,348,241	-	2,348,241	2,348,241	Distribution	-	-	2,348,241	-	WP D-1.2	621,607	2,969,848	-	2,969,848
109	583	Overhead Line Expenses	WP D-1.1		3,342,078	-	3,342,078	3,342,078	Distribution	-	-	3,342,078	-	WP D-1.2	40,824	3,382,902	-	3,382,902
110	584	Underground Line Expenses	WP D-1.1		939,603	-	939,603	939,603	Distribution	-	-	939,603	-	WP D-1.2	(232,779)	706,823	-	706,823
111	585	Street Lighting	WP D-1.1		44,186	-	44,186	44,186	Distribution	-	-	44,186	-	WP D-1.2	5,306	49,492	-	49,492
112	586	Meter Expenses	WP D-1.1		2,121,594	-	2,121,594	2,121,594	Distribution	-	-	2,121,594	-	WP D-1.2	215,246	2,336,840	-	2,336,840
113	587	Customer Installation Expenses	WP D-1.1		148,326	-	148,326	148,326	Distribution	-	-	148,326	-	WP D-1.2	35	148,361	-	148,361
114	588	Miscellaneous Distribution Expenses	WP D-1.1		6,192,925	-	6,192,925	6,192,925	Distribution	-	-	6,192,925	-	WP D-1.2	99,677	6,292,602	-	6,292,602
115	589	Rents	WP D-1.1		249	-	249	249	Distribution	-	-	249	-	WP D-1.2	-	249	-	249
116	Sub-Total		\$	36,596,902	\$	-	\$	36,596,902	\$	-	\$	36,596,902	\$	-	\$	5,250,781	\$	39,847,683
117	Maintenance																	
118	Maintenance Supervision and Engineering																	
119	590	Maintenance of Structures	WP D-1.1	\$	2,810	-	2,810	2,810	Distribution	-	-	2,810	-	WP D-1.2	(2,620)	191	-	191
120	591	Maintenance of Station Equipment	WP D-1.1		234,593	-	234,593	234,593	Distribution	-	-	234,593	-	WP D-1.2	(76,047)	158,546	-	158,546
121	592	Maintenance of Overhead Lines	WP D-1.1		1,159,246	-	1,159,246	1,159,246	Distribution	-	-	1,159,246	-	WP D-1.2	(113,326)	1,045,918	-	1,045,918
122	593	Maintenance of Underground Lines	WP D-1.1		13,215,162	-	13,215,162	13,215,162	Distribution	-	-	13,215,162	-	WP D-1.2	310,447	13,525,610	-	13,525,610
123	594	Maintenance of Line Transformers	WP D-1.1		1,266,284	-	1,266,284	1,266,284	Distribution	-	-	1,266,284	-	WP D-1.2	(116,056)	1,150,228	-	1,150,228
124	595	Maintenance of Street Lighting and Signal Systems	WP D-1.1		-	-	-	-	Distribution	-	-	-	-	WP D-1.2	65,630	65,630	-	65,630
125	596	Maintenance of Meters	WP D-1.1		1,763,508	-	1,763,508	1,763,508	Distribution	-	-	1,763,508	-	WP D-1.2	(76,272)	1,687,235	-	1,687,235
126	597	Maintenance of Miscellaneous Distribution Plant	WP D-1.1		2,584,600	-	2,584,600	2,584,600	Distribution	-	-	2,584,600	-	WP D-1.2	280	280	-	280
127	598	Sub-Total	\$	20,226,203	\$	-	\$	20,226,203	\$	-	\$	20,226,203	\$	-	\$	141,391	\$	2,725,991
128	Sub-Total		\$	56,823,106	\$	-	\$	56,823,106	\$	-	\$	56,823,106	\$	-	\$	133,426	\$	20,359,629
129	Total Distribution Expenses		\$	56,823,106	\$	-	\$	56,823,106	\$	-	\$	56,823,106	\$	-	\$	3,384,207	\$	60,207,313
130	Customer and Information Expenses																	
131	Customer Accounts Expenses																	
132	901	Supervision	WP D-1.1	\$	125,325	-	125,325	125,325	Customer	-	-	125,325	-	WP D-1.2	(4,468)	120,858	-	120,858
133	902	Meter Reading Expenses	WP D-1.1		14,022,094	-	14,022,094	14,022,094	Customer	-	-	14,022,094	-	WP D-1.2	527,905	14,549,999	-	14,549,999
134	903	Customer Records and Collection Expenses	WP D-1.1		29,486,213	-	29,486,213	29,486,213	Customer	-	-	29,486,213	-	WP D-1.2	1,267,244	31,033,457	-	31,033,457
135	904	Uncollectible Accounts	WP D-1.1		20,868,373	-	20,868,373	20,868,373	Customer	-	-	20,868,373	-	WP D-1.2	(4,813,622)	16,054,751	-	16,054,751
136	905	Miscellaneous Customer Accounts Expenses	WP D-1.1		(20,176,155)	-	(20,176,155)	(20,176,155)	Customer	-	-	(20,176,155)	-	WP D-1.2	-	(20,176,155)	-	(20,176,155)
137	Sub-Total		\$	44,305,851	\$	-	\$	44,305,851	\$	-	\$	44,305,851	\$	-	\$	(2,722,941)	\$	41,582,910
138	Cust. Service & Information Expense																	
139	907	Supervision	WP D-1.1	\$	4,824,267	-	4,824,267	4,824,267	Customer	-	-	4,824,267	-	WP D-1.2	(3,718,289)	1,105,979	-	1,105,979
140	908	Customer Assistance Expenses	WP D-1.1		28,090,399	-	28,090,399	28,090,399	Customer	-	-	28,090,399	-	WP D-1.2	(27,098,868)	991,531	-	991,531
141	909	Informational & Instructional Advertising Expenses	WP D-1.1		412,929	-	412,929	412,929	Customer	-	-	412,929	-	WP D-1.2	(399,847)	13,082	-	13,082
142	910	Misc Customer Service & Informational Expenses	WP D-1.1		4,045,159	-	4,045,159	4,045,159	Customer	-	-	4,045,159	-	WP D-1.2	(2,363,228)	1,681,931	-	1,681,931
143	911	Supervision	WP D-1.1		527,227	-	527,227	527,227	Customer	-	-	527,227	-	WP D-1.2	9,464,456	9,991,684	-	9,991,684
144	912	Demonstrating & Selling Expense	WP D-1.1		4,032,651	-	4,032,651	4,032,651	Customer	-	-	4,032,651	-	WP D-1.2	143,861	4,176,512	-	4,176,512
145	913	Advertising Expense	WP D-1.1		324,523	-	324,523	324,523	Customer	-	-	324,523	-	WP D-1.2	(90,514)	234,009	-	234,009
146	916	Miscellaneous Sales Expense	WP D-1.1		203,928	-	203,928	203,928	Customer	-	-	203,928	-	WP D-1.2	(60,820)	163,107	-	163,107
147	Sub-Total		\$	42,521,182	\$	(60,099)	\$	42,461,084	\$	-	\$	42,461,084	\$	-	\$	(24,103,249)	\$	18,357,835
148	Total Customer and Information Expenses		\$	86,827,033	\$	(60,099)	\$	86,766,934	\$	-	\$	86,766,934	\$	-	\$	(26,826,189)	\$	59,940,745
149	Total O&M (excluding General and Administrative)		\$	895,832,638	\$	(60,099)	\$	895,772,539	\$	-	\$	895,772,539	\$	-	\$	(32,469,858)	\$	863,303,482
150																		
151																		
152																		
153																		
154																		
155																		

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.1

Work Paper D-1.1

WP D-1.1

Trial Balance

No.	FERC	Description	Reference Schedule	Audited FY2014 (A)
1	400	Operating Revenue		(1,388,023,791)
2	500	Operation Supervision and Engineering		5,659,407
3	501	Fuel		194,816,312
4	502	Steam Expenses		3,854,078
5	503	Steam from other Sources		-
6	504	Steam Transferred		-
7	505	Electric Expenses		2,524,838
8	506	Miscellaneous Steam Expenses		3,416,487
9	507	Rents		-
10	510	Maintenance Supervision		3,185,806
11	511	Maintenance of Structures		354,585
12	512	Maintenance of Boiler Plant		7,748,218
13	513	Maintenance of Electric Plant		3,362,438
14	514	Maintenance of Miscellaneous Steam Plant		4,085,339
15	515	Rents		-
16	517	Operation Supervision		9,003,631
17	518	Nuclear Fuel Expense		16,646,703
18	519	Coolants and Water		1,228,469
19	520	Steam Expenses		2,533,133
20	523	Electric Expenses		5,585,290
21	524	Misc Nuclear Power Expenses		13,451,608
22	525	Rents		-
23	528	Maintenance Supervision		8,551,423
24	529	Maintenance of Structures		2,629,297
25	530	Maintenance of Reactor Plant		6,895,423
26	531	Maintenance of Electric Plant		3,248,469
27	532	Maintenance of Miscellaneous		1,409,615
28	537	Hydraulic Expense		-
29	541	Maintenance Supervision		-
30	542	Maintenance of Structures		-
31	543	Maintenance of Reservoirs, Dams & Waterways		-
32	544	Maintenance of Electric Plant		-
33	545	Maintenance of Miscellaneous Hydraulic Plant		-
34	546	Operation Supervision		2,085,452
35	547	Fuel		-
36	548	Generation Expenses		3,641,530
37	549	Miscellaneous Other Power Generation Expenses		462,215
38	550	Rents		-

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.1

Work Paper D-1.1

WP D-1.1

Trial Balance

No.	FERC	Description	Reference Schedule	Audited FY2014 (A)
39	551	Maintenance Supervision and Engineering		10,024
40	552	Maintenance of Structures		505,745
41	553	Maintenance of Generating and Electric Equipment		18,317,487
42	554	Maintenance of Miscellaneous Other Power Generation Plant		1,230,860
43	555	Purchased Power		197,643,373
44	556	System Control and Load Dispatching		106,200,899
45	557	Other Power Expenses		434,512
46	560	Operations Supervision and Engineering		5,616,348
47	561	Load Dispatching		19,918
48	562	Station Expenses		3,329,831
49	563	Overhead Line Expenses		285,107
50	564	Underground Line Expenses		-
51	565	Transmission of Electricity by Others		108,023,817
52	566	Miscellaneous Transmission Expenses		503,398
53	567	Rents		-
54	568	Maintenance Supervision and Engineering		325,022
55	569	Maintenance of Structures		-
56	570	Maintenance of Station Equipment		410,264
57	571	Maintenance of Overhead Lines		2,674,767
58	572	Maintenance of Underground Lines		639
59	573	Maintenance of Miscellaneous Transmission Plant		270,720
60	580	Operations Supervision and Engineering		18,837,106
61	581	Load Dispatching		2,622,595
62	582	Station Expenses		2,348,241
63	583	Overhead Line Expenses		3,342,078
64	584	Underground Line Expenses		939,603
65	585	Street Lighting		44,186
66	586	Meter Expenses		2,121,594
67	587	Customer Installation Expenses		148,326
68	588	Miscellaneous Distribution Expenses		6,192,925
69	589	Rents		249
70	590	Maintenance Supervision and Engineering		2,810
71	591	Maintenance of Structures		234,593
72	592	Maintenance of Station Equipment		1,159,246
73	593	Maintenance of Overhead Lines		13,215,162
74	594	Maintenance of Underground Lines		1,266,284
75	595	Maintenance of Line Transformers		-
76	596	Maintenance of Street Lighting and Signal Systems		1,763,508

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.1

Work Paper D-1.1

WP D-1.1

Trial Balance

No.	FERC	Description	Reference Schedule	Audited FY2014 (A)
77	597	Maintenance of Meters		-
78	598	Maintenance of Miscellaneous Distribution Plant		2,584,600
79	901	Supervision		125,325
80	902	Meter Reading Expenses		14,022,094
81	903	Customer Records and Collection Expenses		29,466,213
82	904	Uncollectible Accounts		20,868,373
83	905	Miscellaneous Customer Accounts Expenses		(20,176,155)
84	907	Supervision		4,824,267
85	908	Custmer Assistance Expenses		28,090,399
86	909	Informational & Instructional Advertising Expenses		412,929
87	910	Miscellaneous Customer Service & Informational Expenses		4,045,159
88	911	Supervision		527,227
89	912	Demonstrating & Selling Expense		4,092,750
90	913	Advertising Expense		324,523
91	916	Miscellaneous Sales Expense		203,928
92	920	Administrative and General Salaries		32,157,089
93	921	Office Supplies and Expenses		5,740,864
94	922	Administrative Expense Transferred - Credit		2,351,333
95	923	Outside Services Employed		27,737,437
96	924	Property Insurance		5,528,178
97	925	Injuries and Damages		742,470
98	926	Employee Pension and Benefits		26,041,090
99	927	Franchise Requirements		-
100	928	Regulatory Commission Expense		47,644
101	929	Duplicate Charges - Credit		-
102	930	General Expenses		33,979,473
103	931	Rents		4,260,933
104	935	Maintenance of General Plant		1,304,163
105	403	Depreciation Expense		152,449,999
106	407	Regulatory Debits		(10,035,168)
107	408	Taxes Other Than Income		1,407,353
108	411.6	Loss on Disposal		6,103,138
109	417	Expenses - Non-utility operations		14,502,588
110	418	Non-operating Rental Income		-
111	419	Interest and Dividend Income		(5,191,382)
112	421	Miscellaneous Nonoperating Income		8,965,577
113	421.3	Capital Contributions		(13,029,778)
114	421.5	General Fund Transfers		128,605,750

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.1

Work Paper D-1.1

WP D-1.1

Trial Balance

No.	FERC	Description	Reference Schedule	Audited FY2014 (A)
115	421.6	Transfers In		(13,748,010)
116	426	Donations		25,395
117	427	Interest Expense		61,384,581
118	428	Amortization of Debt Expense		-
119	428.2	Amortization of Debt Discount		(288,122)
120	429	Amortization of Premium on Debt		2,191,218
121	431	Other Interest Expense		-
122	445	Other Sales To Public Authorities		75,000
123	449	Other Sales		-
124	456	Other Electric Property		-
125	451	Misc Service Revenue		-
126				
127		Net Margins		(18,882,343)
128				
129		Reconciliation of O&M to CAFR Income Statement		
130		Total Operation and Maintenance (500-999)		1,035,723,311
131		Less FERC 904		(20,868,373)
132		Plus FERC 408		1,407,353
133		Plus FERC 417		14,502,588
134		Plus FERC 421 Misc Non-Operating Income		8,965,577
135		Plus FERC 426		25,395
136		Plus FERC 445		75,000
137		Plus FERC 449		-
138		Plus FERC 456		-
139		Plus FERC 451		-
140				
141		Adjusted O&M to Tie to CAFR		1,039,830,851
142				
143				
144		Reconciliation of Interest Expense to CAFR Income Statement		
145		FERC 427 Interest Expense		61,384,581
146		FERC 428 Amortization of Debt Discount		(288,122)
147		FERC 429 Amortization of Premium on Debt		2,191,218
148				
149		Total Interest Expense to Tie to CAFR		63,287,676

Work Paper D-1.1.1
Fuel and Purchased Power

WP D-1.1.1

FERC No.	Acct	Description	Reference	Total Company (A)	Non-Electric Adjustment/Transfer (B)	Total Electric (C)	Electric Allocation to Texas (D)	K&M Reference (E)	Known & Measurable (F)	Adjusted Total Electric to Texas (G)
1		Power Production Recoverable Fuel and Purchased Power								
2		Steam Power Generation								
3	501	Fuel - Recoverable	WP D-1.1.1.1	189,075,394	- \$	189,075,394 \$	189,075,394	WP D-1.2	\$ (86,444,474)	\$ 102,630,920
4		Sub-Total		\$ 189,075,394	\$ -	\$ 189,075,394	\$ 189,075,394		\$ (86,444,474)	\$ 102,630,920
5										
6		Nuclear Power Generation								
7	518	Nuclear Fuel Expense	WP D-1.1.1.1	16,646,703	- \$	16,646,703 \$	16,646,703	WP D-1.2	\$ 7,970,297	\$ 24,617,000
8		Sub-Total		\$ 16,646,703	\$ -	\$ 16,646,703	\$ 16,646,703		\$ 7,970,297	\$ 24,617,000
9										
10		Other Power Generation								
11	547	Fuel	WP D-1.1.1.1	-	- \$	- \$	-	WP D-1.2	\$ 33,633,360	\$ 33,633,360
12		Sub-Total		\$ -	\$ -	\$ -	\$ -		\$ 33,633,360	\$ 33,633,360
13										
14		Other Power Supply								
15	555	Purchased Power - Recoverable	WP D-1.1.1.1	197,491,789	- \$	197,491,789 \$	197,491,789	WP D-1.2	\$ 16,164,531	\$ 213,656,321
16	556	System Control and Load Dispatching - Recoverable	WP D-1.1.1.1	98,379,271	-	98,379,271	98,379,271	WP D-1.2	(60,072,271)	38,307,000
17		Sub-Total		\$ 295,871,061	\$ -	\$ 295,871,061	\$ 295,871,061		\$ (43,907,740)	\$ 251,963,321
18										
19		Total Recoverable Fuel and Purchased Power	Line 4 + 8 + 12 + 17	\$ 501,593,157	\$ -	\$ 501,593,157	\$ 501,593,157		\$ (88,748,556)	\$ 412,844,601
20										
21		Off-System Sales								
22		Off-System Sales Fuel	WP D-1.1.1.1	-	- \$	- \$	-	WP D-1.2	\$ -	\$ -
23		Sub-Total		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
24										
25		Total Recoverable Fuel and Purchased Power Net of Off-System Sales	Line 19 - 23	\$ 501,593,157	\$ -	\$ 501,593,157	\$ 501,593,157		\$ (88,748,556)	\$ 412,844,601
26										
27		Non-Recoverable Fuel and Purchased Power								
28		Steam Power Generation								
29	501	Fuel - Non-Recoverable	WP D-1.1	5,740,918	- \$	5,740,918 \$	5,740,918	WP D-1.2	\$ (197,313)	\$ 5,543,605
30		Sub-Total		\$ 5,740,918	\$ -	\$ 5,740,918	\$ 5,740,918		\$ (197,313)	\$ 5,543,605
31										
32		Nuclear Power Generation								
33	518	Nuclear Fuel Expense	WP D-1.1	0	- \$	0 \$	0		\$ -	\$ 0
34		Sub-Total		\$ 0	\$ -	\$ 0	\$ 0		\$ -	\$ 0
35										
36		Other Power Generation								
37	547	Fuel	WP D-1.1	-	- \$	- \$	-	WP D-1.2	\$ -	\$ -
38		Sub-Total		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
39										
40		Other Power Supply								
41	555	Purchased Power - Non-Recoverable	WP D-1.1	151,584	- \$	151,584 \$	151,584	WP D-1.2	\$ 22,771,529	\$ 22,923,113
42	556	System Control and Load Dispatching - Non-Recoverable	WP D-1.1	7,821,628	-	7,821,628	7,821,628	WP D-1.2	1,670,766	9,492,393
43		Sub-Total		\$ 7,973,212	\$ -	\$ 7,973,212	\$ 7,973,212		\$ 24,442,295	\$ 32,415,506
44										
45		Total Non-Recoverable Fuel and Purchased Power	Line 30 + 34 + 38 + 43	\$ 13,714,130	\$ -	\$ 13,714,130	\$ 13,714,130		\$ 24,244,982	\$ 37,959,112
46										
47		Total Recoverable and Non-Recoverable Fuel Net of Off-System Sales	Line 25 + 45	\$ 515,307,287	\$ -	\$ 515,307,287	\$ 515,307,287		\$ (64,503,574)	\$ 450,803,713
48										
49		SUMMARY								
50		Recoverable Fuel and Purchase Power								
51	501	Fuel - Recoverable	Line 3	189,075,394	-	189,075,394	189,075,394		(86,444,474)	102,630,920
52	518	Nuclear Fuel Expense	Line 7	16,646,703	-	16,646,703	16,646,703		7,970,297	24,617,000
53	547	Fuel	Line 11	-	-	-	-		33,633,360	33,633,360
54	555	Purchased Power - Recoverable	Line 15	197,491,789	-	197,491,789	197,491,789		16,164,531	213,656,321
55	556	System Control and Load Dispatching	Line 16	98,379,271	-	98,379,271	98,379,271		(60,072,271)	38,307,000
56		Total Recoverable Fuel		\$ 501,593,157	\$ -	\$ 501,593,157	\$ 501,593,157		\$ (88,748,556)	\$ 412,844,601
57										
58		Non-Recoverable Fuel and Purchase Power								
59	501	Fuel - Non-Recoverable	Line 29	5,740,918	-	5,740,918	5,740,918		(197,313)	5,543,605
60	518	Nuclear Fuel Expense	Line 33	0	-	0	0		-	0

Work Paper D-1.1.1
Fuel and Purchased Power

WP D-1.1.1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas
				(A)	(B)	(C)	(D)	(E)	(F)	(G)
61	547	Fuel	Line 37	-	-	-	-		-	-
62	555	Purchased Power - Non-Recoverable	Line 41	151,584	-	151,584	151,584		22,771,529	22,923,113
63	556	System Control and Load Dispatching	Line 42	7,821,628	-	7,821,628	7,821,628		1,670,766	9,492,393
64		Total Non -Recoverable Fuel		\$ 13,714,130	\$ -	\$ 13,714,130	\$ 13,714,130		\$ 24,244,982	\$ 37,959,112
65										
66		Total Recoverable and Non-Recoverable Fuel		\$ 515,307,287	\$ -	\$ 515,307,287	\$ 515,307,287		\$ (64,503,574)	\$ 450,803,713
67										
68		Off-System Sales	- (Line 22)	-	-	-	-		-	-
69										
70		Total Recoverable and Non-Recoverable Fuel Net of Off-System Sales		\$ 515,307,287	\$ -	\$ 515,307,287	\$ 515,307,287		\$ (64,503,574)	\$ 450,803,713

Work Paper D-1.1.1.1 Fuel and Purchased Power													WP D-1.1.1.1																										
No.	Month	Year	SHEC/DPP		Fayette	Fayette	Total	STP		Purchase	Renewable	3M	Solar	DPP		ERCOT	Risk Mgmt	Total	Total ERCOT		FAC	PSA Fuel	FAC Fuel	PSA Admin/TRE	FAC Admin/TRE														
			Total	Gas		Oil		Total Units	18.2 Nuclear					Total	Total				Admin/TRE	FEE		Cost	Cost																
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)																	
1																																							
2	OCTOBER	13	\$	5,115,326	\$	7,297,091	\$	124,454	\$	7,421,546	\$	1,224,894	\$	52,814	\$	14,179,510		\$	14,395,898	\$	-	\$	5,319,804	\$	4,000,047	\$	37,477,514	\$	462,394	\$	0	\$	29,419,848	\$	8,157,080	\$	362,979	\$	99,415
3	NOVEMBER	13		4,270,980		3,884,208		28,294		3,912,503		1,310,473		131,813		12,427,655			6,223,643		710,699		29,210,537		320,355		0		22,930,272		6,349,142		251,479		68,876				
4	DECEMBER	13		6,855,966		7,384,499		230,919		7,615,418		1,175,852		26,640		13,992,944			11,095,342		612,000		41,467,315		678,735		0		32,551,843		9,061,401		532,807		145,928				
5	JANUARY	14		6,175,696		8,289,949		77,951		8,367,900		1,872,630		-		15,581,081			3,238,043		492,517		35,727,867		418,578		0		28,046,376		7,777,936		352,133		96,444				
6	FEBRUARY	14		7,701,745		7,774,336		431,118		7,817,454		1,690,368		258,120		13,602,969			7,692,567		118,591		38,623,695		420,988		0		30,319,600		8,394,607		330,476		90,512				
7	MARCH	14		4,144,472		8,946,024		42,908		8,988,932		1,382,524		144,040		15,811,621			16,098,342				37,715,089		589,737		0		29,606,345		8,235,538		462,944		126,793				
8	APRIL	14		5,025,324		3,650,267		77,125		3,727,392		894,021		4,374,182		16,344,088			10,708,504		2,257,772		43,511,349		483,610		0		34,156,409		9,458,916		379,634		103,976				
9	MAY	14		5,110,414		7,459,952		134,612		7,594,564		846,978		3,722,414		16,712,960			5,620,253		2,053,981		41,859,063		445,871		0		32,859,364		9,095,561		350,009		95,862				
10	JUNE	14		7,816,684		8,824,736		87,176		8,911,913		1,516,155		339,410		19,727,835			5,732,755		2,278,585		46,554,768		755,087		0		36,545,493		10,771,619		592,743		162,344				
11	JULY	14		9,905,804		7,420,929		71,956		7,492,885		1,585,584		754,360		15,908,275			16,904,336				47,781,373		621,482		0		37,508,377		10,406,614		487,863		133,619				
12	AUGUST	14		12,795,453		5,446,205		82,158		5,528,363		1,602,275		3,244,760		13,491,705			16,962,541				13,412,414		3,803,737				54,104,784		638,097		42,472,255		11,769,719		500,906		137,191
13	SEPTEMBER	14		7,190,662		6,652,754		39,087		6,691,840		1,544,949		3,584,560		11,404,964			15,223,758				12,041,152		3,420,639				46,136,097		756,952		36,216,836		10,082,005		594,207		162,745
14																																							
15																																							
16	YTD		\$	82,110,525	\$	83,030,951	\$	1,039,758	\$	84,070,709	\$	16,646,703	\$	16,633,112	\$	178,672,934		\$	197,491,789	\$	23,096	\$	96,955,566	\$	22,871,063	\$	500,169,452	\$	6,621,886	\$	3	\$	392,633,019	\$	108,960,137	\$	5,198,180	\$	1,423,705
17																																							
18	FY2014 FERC			501						501		518				555		501		556		501																	556
19																																							
20				FERC		FY2014		Coding Correction		Test Year																													
21																																							
22				501	\$	189,075,394		(60,516,761)	\$	128,558,633																													
23				518		16,646,703								501		21,593,764																							
24				547		-		60,516,761		60,516,761				547		60,516,761																							
25				555		197,491,789		-		197,491,789																													
26				556		98,379,271		-		98,379,271						82,110,525																							
27																																							
28				Total Recoverable 1	\$	501,593,157	\$	-	\$	501,593,157						-																							
29																																							
30																																							
31				PSA Fuel Cost	\$	392,633,019																																	
32				FAC Fuel Cost	\$	108,960,137																																	
33																																							
34					\$	501,593,156																																	

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.1.2

Work Paper D-1.1.2
Purchased Power

WP D-1.1.2

FERC		Description	Reference	FY 2014	K&M Reference	Known & Measurable	Test Year
No.	Acct			(A)		(B)	(C)
1	Purchased Power						
2							
3	Recoverable						
4	555	Purchase Power			WP D-1.2.4.1		
5	555	Renewable Power PPA			WP D-1.2.4.1		
6	555	3M Purchases			WP D-1.2.4.1		
7	555	PBI Solar			WP D-1.2.4.1		
8	555	Segregate GreenChoice from Other Renewable PPA			WP G-10.1		
9	555	Move GreenChoice to Non-Recoverable					
10		Total Recoverable		\$ 197,491,789		\$ 16,164,531	\$ 213,656,321
11				WP D-1			
12	Non-Recoverable						
13	555	Payroll & Benefits			WP D-3.1		
14	555	Other			WP D-1.2.6		
15	555	Move GreenChoice to Non-Recoverable					
16		Total Non-Recoverable		\$ 151,584		\$ 22,771,529	\$ 22,923,113
17							
18	Total System Control and Load Dispatching			\$ 197,643,373		\$ 38,936,060	\$ 236,579,434
				WP D-1			

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.1.3

Work Paper D-1.1.3

WP D-1.1.3

System Control and Load Dispatching

FERC			Reference	FY 2014 Actual	K&M Reference	Known &	Test Year
No.	Acct	Description				Measurable	
						(A)	
1	System Control and Load Dispatching						
2	Recoverable						
3	556	ERCOT TCR Credits			WP D-1.2.4.1		
4	556	ERCOT Serv Exp-Capacity			WP D-1.2.4.1		
5	556	ERCOT Serv Exp-Energy			WP D-1.2.4.1		
6	556	ERCOT TCR Expense					
7	556	ERCOT Admin Fees					
8		Total Recoverable		\$ 98,379,271		\$ (60,072,271)	\$ 38,307,000
9							
10	Non-Recoverable						
11	556	ERCOT Admin Fees			WP D-3.1		
12	556	Payroll & Benefits			WP D-1.2.6		
13	556	Other					
14		Total Non-Recoverable		\$ 7,821,628		\$ 1,670,766	\$ 9,492,393
15							
16	Total System Control and Load Dispatching			\$ 106,200,899		\$ (58,401,506)	\$ 47,799,393

Work Paper D-1.2
Summary of Known & Measurable Adjustments

WP D-1.2

FERC No.	Acct	Description	Sum of Known & Measurable	South Texas Project	Sand Hill Energy Center	Reclassify Recoverable Gas Expense	Adjust Power Supply Costs to Normalized Test Year	Non-Nuclear Decommissioning Costs	O&M Holly Power Plant	Reclassify Energy Efficiency Costs to Production	City Services	City Service FERC Reclass	Test Year Labor	Uncollectible Accounts	Miscellaneous Nonoperating Income	Rate Case Expense	Transmission by Others	Remove Grant Consolidation Entry	Benefits from CAP Revenue	Separate Non-Recoverable FERC 555 (GreenChoice)	Separate Non-Recoverable FERC 556 (ERCOT Admin)
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
1				WP D-1.2.1	WP D-1.2.2	WP D-1.2.3	WP D-1.2.4	WP D-1.2.5	WP D-1.2.6	WP D-1.2.7	WP D-1.2.8	WP D-1.2.8.1	WP D-3.1	WP D-1.2.9	WP E-4.3	WP D-1.2.10	WP D-1.2.11	WP D-1.2.7.2	WP D-1.2.12	WP D-1.1.2	WP D-1.1.3
2		Workpaper Reference																			
3																					
4	500	Operation Supervision and Engineering	\$ 94,437			-	\$ -	-	(10,404)	-	-	-	-	104,841	-	-	-	-	-	-	-
5	501	Fuel - Recoverable	(86,444,474)			(60,516,761)	(25,927,713)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	(197,313)			-	-	-	-	-	-	-	-	(197,313)	-	-	-	-	-	-	-
7	502	Steam Expenses	217,858			-	-	-	(3,760)	-	-	-	-	221,618	-	-	-	-	-	-	-
8	503	Steam from other Sources	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	504	Steam Transferred	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	505	Electric Expenses	125,154			-	-	-	-	-	-	-	-	125,154	-	-	-	-	-	-	-
11	506	Miscellaneous Steam Expenses	17,753,525			-	-	17,750,000	(79,498)	-	-	-	-	83,023	-	-	-	-	-	-	-
12	507	Rents	225			-	-	-	-	-	-	-	-	225	-	-	-	-	-	-	-
13	510	Maintenance Supervision	553,862			-	-	-	-	-	-	-	-	553,862	-	-	-	-	-	-	-
14	511	Maintenance of Structures	96,707			-	-	-	(20)	-	-	-	-	96,727	-	-	-	-	-	-	-
15	512	Maintenance of Boiler Plant	(205,956)			-	-	-	-	-	-	-	-	(205,956)	-	-	-	-	-	-	-
16	513	Maintenance of Electric Plant	(71,357)			-	-	-	4,039	-	-	-	-	(75,396)	-	-	-	-	-	-	-
17	514	Maintenance of Miscellaneous Steam Plant	(181,478)			-	-	-	(238,994)	-	-	-	-	57,516	-	-	-	-	-	-	-
18	515	Rents	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	517	Operation Supervision	(268,145)			-	-	-	-	-	-	-	-	77,248	-	-	-	-	-	-	-
20	518	Nuclear Fuel Expense	7,970,297			-	7,970,297	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	519	Coolants and Water	(96,666)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	520	Steam Expenses	(358,353)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	523	Electric Expenses	(595,315)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	524	Misc. Nuclear Power Expenses	(417,435)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	525	Rents	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	528	Maintenance Supervision	(1,170,253)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	529	Maintenance of Structures	(311,567)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	530	Maintenance of Reactor Plant	(1,557,224)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	531	Maintenance of Electric Plant	887,155			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	532	Maintenance of Miscellaneous	(400,154)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	537	Hydraulic Expense	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	541	Maintenance Supervision	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	542	Maintenance of Structures	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	543	Maintenance of Reservoirs, Dams & Waterways	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	544	Maintenance of Electric Plant	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	545	Maintenance of Miscellaneous Hydraulic Plant	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	546	Operation Supervision	211,798			-	-	-	-	-	-	-	-	211,798	-	-	-	-	-	-	-
38	547	Fuel	33,633,360			60,516,761	(26,883,401)	-	-	-	-	-	-	311,122	-	-	-	-	-	-	-
39	548	Generation Expenses	311,122			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	549	Miscellaneous Other Power Generation Expenses	1,679,269			-	-	1,692,308	(15,160)	-	-	-	-	2,122	-	-	-	-	-	-	-
41	550	Rents	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	551	Maintenance Supervision and Engineering	(9,139)			-	-	-	-	-	-	-	-	(9,139)	-	-	-	-	-	-	-
43	552	Maintenance of Structures	(5,143)			-	-	-	-	-	-	-	-	(5,143)	-	-	-	-	-	-	-
44	553	Maintenance of Generating and Electric Equipment	(3,569,753)			-	-	-	-	-	-	-	-	(33,322)	-	-	-	-	-	-	-
45	554	Maintenance of Miscellaneous Other Power Generation Plant	86,201			-	-	-	-	-	-	-	-	86,201	-	-	-	-	-	-	-
46	555	Purchased Power - Recoverable	16,164,531			-	38,937,211	-	-	-	-	-	-	-	-	-	-	-	-	(22,772,679)	-
47	555	Purchased Power - Non-Recoverable	22,771,529			-	-	-	(7,200)	-	-	-	-	6,050	-	-	-	-	-	22,772,679	-
48	556	System Control and Load Dispatching - Recoverable	(60,072,271)			-	(58,432,452)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,639,819)
49	556	System Control and Load Dispatching - Non-Recoverable	1,670,766			-	-	-	(900)	-	-	-	-	31,846	-	-	-	-	-	-	1,639,819
50	557	Other Power Expenses	(118,908)			-	-	-	-	-	-	-	-	(118,908)	-	-	-	-	-	-	-
51	560	Operations Supervision and Engineering	289,331			-	-	-	(1,491)	-	-	-	-	290,822	-	-	-	-	-	-	-
52	561	Load Dispatching	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	562	Station Expenses	(516,706)			-	-	-	-	-	-	-	-	(516,706)	-	-	-	-	-	-	-
54	563	Overhead Line Expenses	(5,057)			-	-	-	-	-	-	-	-	(5,057)	-	-	-	-	-	-	-
55	564	Underground Line Expenses	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	565	Transmission of Electricity by Others	8,832,134			-	-	-	-	-	-	-	-	-	-	-	8,832,134	-	-	-	-
57	566	Miscellaneous Transmission Expenses	419,691			-	-	-	-	-	38,345	-	-	52,875	328,471	-	-	-	-	-	-
58	567	Rents	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	568	Maintenance Supervision and Engineering	1,810			-	-	-	-	-	-	-	-	1,810	-	-	-	-	-	-	-
60	569	Maintenance of Structures	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	570	Maintenance of Station Equipment	(17,580)			-	-	-	-	-	-	-	-	(17,580)	-	-	-	-	-	-	-
62	571	Maintenance of Overhead Lines	264,531			-	-	-	-	-	-	-	-	264,531	-	-	-	-	-	-	-
63	572	Maintenance of Underground Lines	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	573	Maintenance of Miscellaneous Transmission Plant	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	580	Operations Supervision and Engineering	2,309,049			-	-	-	(6,587)	-	-	-	-	2,315,637	-	-	-	-	-	-	-
66	581	Load Dispatching	191,795			-	-	-	-	-	-	-	-	191,795	-	-	-	-	-	-	-
67	582	Station Expenses	621,607			-	-	-	-	-	-	-	-	621,607	-	-	-	-	-	-	-
68	583	Overhead Line Expenses	40,824			-	-	-	-	-	-	-	-	40,824	-	-	-	-	-	-	-
69	584	Underground Line Expenses	(232,779)			-	-	-	-	-	-	-	-	(232,779)	-	-	-	-	-	-	-
70	585	Street Lighting	5,306			-	-	-	-	-	-	-	-	5,306	-	-	-	-	-	-	-
71	586	Meter Expenses	215,266			-	-	-	-	-	-	-	-	215,266	-	-	-	-	-	-	-
72	587	Customer Installation Expenses	35			-	-	-	-	-	-	-	-	35	-	-	-	-	-	-	-
73	588	Miscellaneous Distribution Expenses	99,677			-	-	-	-	-	-	-	-	99,677	-	-	-	-	-	-	-
74	589	Rents	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	590	Maintenance Supervision and Engineering	(2,620)			-	-	-	-	-	-	-	-	(2,620)	-	-	-	-	-	-	-
76	591	Maintenance of Structures	(76,047)			-	-	-	-	-	-	-	-	(76,047)	-	-	-	-	-	-	-
77	592	Maintenance of Station Equipment	(113,328)			-	-	-	-	-	-	-	-	(113,328)	-	-	-	-	-	-	-
78	593	Maintenance of Overhead Lines	310,447			-	-	-	-	-	-	-	-	310,447	-	-	-	-	-	-	-
79	594	Maintenance of Underground Lines	(116,056)			-	-	-	-	-	-	-	-	(116,056)	-	-	-	-	-	-	-
80	595	Maintenance of Line Transformers	65,630			-	-	-	-	-	-	-	-	65,630	-	-	-	-	-	-	-
81	596	Maintenance of Street Lighting and Signal Systems	(76,272)			-	-	-	-	-	-	-	-	(76,272)	-	-	-	-	-	-	-
82	597	Maintenance of Meters	280			-	-	-	-	-	-	-	-	280	-	-	-	-	-	-	-
83	598	Maintenance of Miscellaneous Distribution Plant	141,391			-	-	-	-	-	-	-	-	141,391	-	-	-	-	-	-	-
84	901	Supervision	(4,468)			-	-	-	(36,120)	-	-	-	-	31,652	-	-	-	-	-	-	-
85	902	Meter Reading Expenses	527,905			-	-	-	-	-	-	-	-	527,905	-	-	-	-	-	-	-
86	903	Customer Records and Collection Expenses	1,567,244			-	-	-	-	-	-	-	-	2,167,244	-	-	-	-	-	-	-
87	904	Uncollectible Accounts	(4,813,622)			-	-	-	-	-	-	-	-	(4,813,622)	-	-	-	-	-	-	-
88	905	Miscellaneous Customer Accounts Expenses	0			-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-
89	907	Supervision	(3,718,289)			-	-	-	-	(3,505,733)	311,040	-	-								

Work Paper D-1.2
Summary of Known & Measurable Adjustments

WP D-1.2

FERC No.	Aect	Description	Sum of Known & Measurable	South Texas Project	Sand Hill Energy Center	Reclassify Recoverable Gas Expense	Adjust Power Supply Costs to Normalized Test Year	Non-Nuclear Decommissioning Costs	O&M Holly Power Plant	Reclassify Energy Efficiency Costs to Production	City Services	City Service FERC Reclass	Test Year Labor	Uncollectible Accounts	Miscellaneous Nonoperating Income	Rate Case Expense	Transmission by Others	Remove Grant Consolidation Entry	Benefits from CAP Revenue	Separate Non- Recoverable FERC 555 (GreenChoice)	Separate Non- Recoverable FERC 556 (ERCOT Admin)
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
95	913	Advertising Expense	(90,514)			-	-	-	-	(80,458)	-	-	(10,057)	-	-	-	-	-	-	-	-
96	916	Miscellaneous Sales Expense	(40,820)			-	-	-	-	(40,820)	-	-	-	-	-	-	-	-	-	-	-
97	920	Administrative and General Salaries	2,961,247			-	-	-	-	-	-	-	2,961,247	-	-	-	-	-	-	-	-
98	921	Office Supplies and Expenses	(2,240,519)			-	-	-	(2,028)	-	8,104	(2,401,592)	154,997	-	-	-	-	-	-	-	-
99	922	Administrative Expense Transferred - Credit	(4,450)			-	-	-	-	-	-	-	(4,450)	-	-	-	-	-	-	-	-
100	923	Outside Services Employed	7,286,221			-	-	-	(1,140)	-	(469,260)	1,305,529	(0)	-	6,451,092	-	-	-	-	-	-
101	924	Property Insurance	400,000			-	-	-	-	-	-	33,333	-	-	366,667	-	-	-	-	-	-
102	925	Injuries and Damages	0			-	-	-	-	-	(2,188,084)	182,340	(0)	-	2,005,744	-	-	-	-	-	-
103	926	Employee Pension and Benefits	(11,187,723)			-	-	-	-	-	-	-	(11,187,723)	-	-	-	-	-	-	-	-
104	927	Franchise Requirements	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	928	Regulatory Commission Expense	538,333			-	-	-	-	-	-	-	-	-	-	538,333	-	-	-	-	-
106	929	Duplicate Charges - Credit	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	930	General Expenses	3,645,979			-	-	-	-	-	3,287,717	(215,673)	573,935	-	-	-	-	-	-	-	-
108	931	Rents	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	935	Maintenance of General Plant	(12,594)			-	-	-	-	-	-	-	(12,594)	-	-	-	-	-	-	-	-
110	417	Expenses - Non-utility operations	(220,748)			-	-	-	-	-	779,252	-	-	-	(1,000,000)	-	-	-	-	-	-
111	421	Miscellaneous Nonoperating Income	(16,389,381)			-	-	-	-	-	-	-	-	-	(16,389,381)	-	-	-	-	-	-
112	451	Misc Service Revenue	0			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113		Energy Efficiency Program under Production	22,838,401			-	-	-	-	22,838,401	-	-	-	-	-	-	-	-	-	-	-
114		Green Building Program under Production	2,379,945			-	-	-	-	2,379,945	-	-	-	-	-	-	-	-	-	-	-
115		Solar Rebate Program under Production	8,309,528			-	-	-	-	8,309,528	-	-	-	-	-	-	-	-	-	-	-
116																					
117		Total	(47,692,692)	(4,365,205)	(3,536,521)	0	\$ (64,336,057)	19,442,308	(363,144)	-	(1,045,103)	-	1,409,396	(4,813,622)	3,533,446	538,333	8,832,134	(1,014,013)	(1,974,646)	-	-
118																					

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.1

Work Paper D-1.2.1

WP D-1.2.1

Adjustments to South Texas Project (STP) O&M related to periodic maintenance costs

No.	FERC Acct	Description	Reference	FY 2012 (A)	FY2013 (B)	FY2014 (C)	Three Year Average (D)	Known & Measurable (E)
1	STP							(D - C)
2	517	Operation Supervision						
3	519	Coolants and Water						
4	520	Steam Expenses						
5	523	Electric Expenses						
6	524	Misc. Nuclear Power Exp.						
7	528	Misc. Nuclear Power Exp.						
8	529	Maintenance of Structures						
9	530	Maintenance of Reactor Plant Equipment						
10	531	Maintenance of Electric Plant						
11	532	Maintenance of Misc. Nuclear Plant						
12								
13				\$ 47,715,243	\$ 48,261,863	\$ 54,536,359	\$ 50,171,155	\$ (4,365,205)
14								WP D-1.2

15 Note:

16 Maintenance schedule for STP includes periodic over-haul expenses every third year and, thus, a three-year average is necessary to capture these recurring, but uneven, contract costs.

17

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.2

Work Paper D-1.2.2

WP D-1.2.2

Adjustments to Sand Hill Energy Center (SHEC) O&M related to periodic maintenance costs

No.	FERC Acct	Description	Reference	FY 2012 (A)	FY2013 (B)	FY2014 (C)	Three Year Average (D)	Known & Measurable (E)
1		Sand Hill Energy Center						
2								
3	553	Maintenance of Misc. Other						
4								
5		Notes:						
6		- Costs denoted above are maintenance contract costs						
7		- Maintenance contract for SHEC includes periodic over-haul expenses every third year. A three-year average is necessary to capture these recurring, but uneven, contract costs.						

WP D-1.2

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.3

Work Paper D-1.2.3

WP D-1.2.3

Reallocate Recoverable Gas Costs to FERC 547

No.	FERC Acct	Description	Reference	FY 2014 (A)	Pro-rate (B)	Known & Measurable (C)
1						
2		FY 2014 Gas Burn (MMBTU)				
3						
4		Decker steam production				
5		Sandhill Combined Cycle				
6		Sandhill and Decker Gas Turbine				
7						
8		Total MMBTU			100.0%	
9						
10	501	Total Gas Costs	WP D-1.1.1.1			
11	547	Other Production - Fuel				
12						
13		Total Gas Costs		\$ 82,110,525	\$ 82,110,525	\$ -
14						
15		Note:				
16		Reclassify gas costs from Steam Generation to Other Generation				

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.4

Work Paper D-1.2.4

Adjust Recoverable Power Supply Costs to Normalized Test Year

WP D-1.2.4

				Normalized Recoverable Costs before Test Year GC and ERCOT Admin are Removed					Known & Measurable	
No.	FERC Acct	Description	Reference	FY 2014	Reclassify Gas Costs	Adjusted FY2014				
				(A)	(B)	(C)	(D)		(E)	
1					WP D-1.2.3	(A) + (B)			(D) - (C)	
2										
3	501	Fuel - Recoverable	WP D-1.1.1/WP D-1.2.4.1	\$ 189,075,394	\$ (60,516,761)	\$ 128,558,633	\$ 102,630,920	\$ (25,927,713)	WP D-1.2	
4	518	Nuclear Fuel Expense	WP D-1.1.1/WP D-1.2.4.1	16,646,703		\$ 16,646,703	24,617,000	\$ 7,970,297	WP D-1.2	
5	547	Fuel	WP D-1.1.1/WP D-1.2.4.1	-	60,516,761	\$ 60,516,761	33,633,360	\$ (26,883,401)	WP D-1.2	
6	555	Purchased Power - Recoverable	WP D-1.1.1/WP D-1.2.4.1	197,491,789		\$ 197,491,789	236,429,000	\$ 38,937,211	WP D-1.2	
		System Control and Load								
7	556	Dispatching - Recoverable	WP D-1.1.1/WP D-1.2.4.1	98,379,271		\$ 98,379,271	39,946,820	\$ (58,432,452)	WP D-1.2	
8										
9				\$ 501,593,157	\$ -	\$ 501,593,157	\$ 437,257,100	\$ (64,336,057)		

Work Paper D-1.2.4.1
Adjust Power Supply Costs to Normalized Test Year

WP D-1.2.4.1

No.	FERC	Normalized 2014 Test Year		Ref	FERC	Amount	Remove amount in FY 2014 Actual associated with Non- Recoverable ERCOT Admin Fees	Normalized Recoverable Costs before Test Year GC and ERCOT Admin are Removed
							(G)	(H)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
1								
2								
3								WP D-1.2.4
4								WP D-1.2.4
5								WP D-1.2.4
6								WP D-1.2.4
7								WP D-1.2.4
8								
9								
10								
11								
12								WP D-1.1.2
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								WP D-1.1.3
24								
25								WP D-1.1.3
26								
27								
28								
29								
30								
31								

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.5

Work Paper D-1.2.5

WP D-1.2.5

Non-Nuclear Decommissioning Costs

No.	FERC Acct	Description	Reference	FY 2014	Decommission Costs ⁽¹⁾	Years to Amortize	Calculated Expense	Adjustment	
				(A)	(B)	(C)	(D)	(E)	
1							(B) / (C)	(D) - (A)	
2									
3	506	Decker Units 1 and 2		\$ -	\$ 28,000,000	2	\$ 14,000,000	\$ 14,000,000	WP D-1.2
4	506	Fayette Power Plant		-	30,000,000	8	3,750,000	3,750,000	WP D-1.2
5	549	Sand Hill Energy Center		-	22,000,000	13	1,692,308	1,692,308	WP D-1.2
6									
7				\$ -	\$ 80,000,000		\$ 19,442,308	\$ 19,442,308	
8									
9									
10	Note:								
11	(1) An adjustment to include non-nuclear decommission costs are based on NewGen report.								

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.6

Work Paper D-1.2.6
O&M Holly Power Plant

WP D-1.2.6

No.	FERC Acct	Description	Schedule Reference	FY 2014 Holly O&M	Known & Measurable	Test Year
				(A)	(B)	(C)
1	Holly Power Plant O&M					
2	500	Steam Generation Oper Superv And Engineering		\$ 10,404	\$ (10,404)	\$ -
3	502	Steam Expenses		3,760	(3,760)	-
4	506	Miscellaneous Steam Power		79,498	(79,498)	-
5	511	Steam Maintenance Of Structures		20	(20)	-
6	513	Steam Maintenance Of Electric Plant		(4,039)	4,039	-
7	514	Maintenance Of Misc Steam Plant		238,994	(238,994)	-
8	549	Miscellaneous Other Power Generation Expenses		15,160	(15,160)	-
9	555	Purchased Power		7,200	(7,200)	-
10	556	System Control And Load Dispatching		900	(900)	-
11	560	Transmission Operations Supervision And Engineering		1,491	(1,491)	-
12	580	Distribution Operations Supervision And Engineering		6,587	(6,587)	-
13	921	Office Supplies & Expenses		2,028	(2,028)	-
14	923	Outside Services Employed		1,140	(1,140)	-
15				\$ 363,144	\$ (363,144)	\$ -
16						
17	Note:	This work paper identifies Holly related O&M for removal from the Test Year.				

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.7

Work Paper D-1.2.7

WP D-1.2.7

Reclassify Energy Efficiency Costs to Production

No.	FERC Acct	Description	Schedule Reference	Labor Adjustment to		Grant Consolidation WP D-1.2.7.2	Key Accounts ⁽³⁾ WP D-1.2.7.1	FY 2014 Adjusted	Known & Measurable	Test Year
				FY 2014 Actual	FY 2015					
				(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Energy Efficiency Services ¹								
2	907	Supervision		\$ 3,454,363	\$ 350,834	\$ (1,014,013)	\$ -	\$ 2,791,184	\$ (2,791,184)	\$ -
3	908	Customer Assistance Expenses		16,935,510	350,713	-	-	17,286,223	(17,286,223)	-
4	909	Informational & Instructional Advertising Expenses		400,260	-	-	-	400,260	(400,260)	-
5	910	Misc Customer Service & Informational Expenses		2,304,893	(82,895)	-	-	2,221,998	(2,221,998)	-
6	911	Supervision		5,676	-	-	-	5,676	(5,676)	-
7	912	Demonstrating & Selling Expense		11,783	-	-	-	11,783	(11,783)	-
8	913	Advertising Expense		80,458	-	-	-	80,458	(80,458)	-
9	916	Miscellaneous Sales Expense		40,820	-	-	-	40,820	(40,820)	-
10		Energy Efficiency Program under Production			-	-	-	-	22,838,401	22,838,401
11		Sub-Total		\$ 23,233,762	\$ 618,652	\$ (1,014,013)	\$ -	\$ 22,838,401	\$ -	\$ 22,838,401
12										
13		Green Building ¹								
14	901	Supervision		\$ 15,110	\$ 21,009	\$ -	\$ -	\$ 36,120	\$ (36,120)	\$ -
15	907	Supervision		432,412	88,833	-	-	521,245	(521,245)	-
16	908	Customer Assistance Expenses		1,740,526	81,657	-	-	1,822,183	(1,822,183)	-
17	910	Misc Customer Service & Informational Expenses		397	-	-	-	397	(397)	-
18		Green Building Program under Production			-	-	-	-	2,379,945	2,379,945
19		Sub-Total		\$ 2,188,446	\$ 191,499	\$ -	\$ -	\$ 2,379,945	\$ -	\$ 2,379,945
20										
21		Solar Rebate ¹								
22	907	Supervision		\$ 61,579	\$ 131,725	\$ -	\$ -	\$ 193,304	\$ (193,304)	\$ -
23	908	Customer Assistance Expenses		7,926,798	(176,099)	-	-	7,750,700	(7,750,700)	-
24	910	Misc Customer Service & Informational Expenses		228,050	137,475	-	-	365,525	(365,525)	-
25		Solar Rebate Program under Production			-	-	-	-	8,309,528	8,309,528
26		Sub-Total		\$ 8,216,427	\$ 93,101	\$ -	\$ -	\$ 8,309,528	\$ -	\$ 8,309,528
27										
28		Key Accounts ²								
29	907	Supervision		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	908	Customer Assistance Expenses		1,011	(1,011)	-	-	(0)		(0)
31	911	Supervision		2,053	(2,053)	-	-	-		-
32	912	Demonstrating & Selling Expense		1,439,306	86,315	-	(60,099)	1,465,522		1,465,522
33		Sub-Total		\$ 1,442,370	\$ 83,251	\$ -	\$ (60,099)	\$ 1,465,522		\$ 1,465,522

Notes:

⁽¹⁾ Business activity to be moved to the Production Function

⁽²⁾ Isolate Key Accounts as its own sub-function within the Customer Function

⁽³⁾ Key Account Adjustment is to remove non-electric expense

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.7.1

Work Paper D-1.2.7.1
Key Accounts - Non-Electric

WP 1.2.7.1

Line No.	Description	Schedule Reference	Key Account Time	FY 2014 Key Account WP D-1.2.7	Test Year
			(A)	(B)	(C)
1	Key Accounts			\$ 1,442,370	
2					
3	Electric				
4	Residential		0.4%	\$ 6,010	\$ 6,010
5	Secondary Voltage < 10 kW		7.9%	114,188	114,188
6	Secondary Voltage 10 - 49.9 kW		12.9%	186,306	186,306
7	Secondary Voltage ≥ 50 kW		49.3%	711,569	711,569
8	Primary Voltage < 3 MW		5.0%	72,119	72,119
9	Primary Voltage 3 - 19.9 MW		14.2%	204,336	204,336
10	Primary Voltage ≥ 20 MW		4.3%	62,503	62,503
11	Transmission Voltage		1.8%	25,241	25,241
12	Sub-Total		95.8%	\$ 1,382,271	\$ 1,382,271
13					
14	Non-Electric ¹		4.2%	\$ 60,099	
15	Total		100.0%	\$ 1,442,370	

17 Notes:

18 ⁽¹⁾ The non-electric portion is removed from the Test Year

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.7.2

Work Paper D-1.2.7.2
Remove Grant Consolidation Entry

WP D-1.2.7.2

No.	FERC Acct	Description	Known & Measurable (A)
1	Grant Consolidation		
2	907	Supervision	\$ (1,014,013)
3			
4		Total	<u>\$ (1,014,013)</u>

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.8

Work Paper D-1.2.8
City Services

WP D-1.2.8

No.	FERC Acct	Description	Reference	Adjusted FY 2014	FY2016 Approved Budget	Known & Measurable	
				(A)	(B)	(C)	
1	City Services						
2	566	Miscellaneous Transmission Expenses	WP D-1.2.8.1	\$ 328,471	\$ 366,816	\$ 38,345	WP D-1.2
2	907	Supervision	WP D-1.2.8.1	-	311,040	311,040	WP D-1.2
3	908	Customer Assistance Expenses	WP D-1.2.8.1	1,280,063	1,148,270	(131,793)	WP D-1.2
4	911	Supervision	WP D-1.2.8.1	11,770,853	9,090,429	(2,680,424)	WP D-1.2
5	921	Office Supplies and Expenses	WP D-1.2.8.1	24,138	32,242	8,104	WP D-1.2
6	923	Outside Services Employed	WP D-1.2.8.1	9,029,348	8,560,088	(469,260)	WP D-1.2
7	924	Liability Reserve	WP D-1.2.8.1	400,000	400,000	-	WP D-1.2
8	925	Injuries and Damages	WP D-1.2.8.1	2,188,084	-	(2,188,084)	WP D-1.2
9	930	General Expenses	WP D-1.2.8.1	21,020,536	24,308,253	3,287,717	WP D-1.2
10	417	Expenses - Non-utility operations	WP D-1.2.8.1	1,935,028	2,714,280	779,252	WP D-1.2
11							
12		Total		\$ 47,976,521	\$ 46,931,418	\$ (1,045,103)	WP D-1.2

Work Paper D-1.2.8.1

WP D-1.2.8.1

City Services

Adjustments to Costs Associated with City of Austin Programs and Transfers for the Test Year

No.	FERC Acct	Description	Schedule Reference	FY 2014 Actual	FY 2014 FERC Reclass	Adjusted FY 2014	FY 2015 Unaudited	FY 2016 Approved Budget	Adjustment to FY 2016	Total Known & Measurable
				(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		City Services - Operations and Maintenance								(E) - (C)
2		Transfers and Program Funding								
3	930	Transfer to Administrative Support		\$ 21,002,536	\$ -	\$ 21,002,536	\$ 20,132,282	\$ 22,415,057	\$ 1,412,521	\$ 1,412,521
4	923	Transfer to Communications & Technology Management		7,037,555	-	7,037,555	5,985,656	6,946,625	(90,930)	(90,930.00)
5	911	Transfer to Economic Incentive Reserve Fund (7916)		333,333	-	333,333	-	-	(333,333)	(333,333.00)
6	566	Transfer to Wireless Communication Services Fund (Radio Communication) and Trunked Radio		328,471	-	328,471	282,961	366,816	38,345	38,345.00
7	924	Liability Reserve		366,667	33,333	400,000	400,000	400,000	-	33,333.00
8	930	Liability Reserve		33,333	(33,333)	-	-	-	-	(33,333.00)
9	925	Workers' Compensation		2,005,744	182,340	2,188,084	-	-	(2,188,084)	(2,005,744.00)
10	930	Workers' Compensation		182,340	(182,340)	-	2,338,903	1,875,196	1,875,196	1,692,856.00
11		Sub-Total		\$ 31,289,979	\$ -	\$ 31,289,979	\$ 29,139,802	\$ 32,003,694	\$ 713,715	\$ 713,715
12										
13		Economic Development (EGRSO)								
14	911	EGRSO - Economic Development		11,437,520	-	11,437,520	8,770,183	9,090,429	(2,347,091)	(2,347,091.00)
15		Sub-Total		\$ 11,437,520	\$ -	\$ 11,437,520	\$ 8,770,183	\$ 9,090,429	\$ (2,347,091)	\$ (2,347,091)
16										
17		City Support, Purchases & Payments for Services								
18	417	311 Call Center - O&M		\$ 1,935,028	\$ -	\$ 1,935,028	\$ 2,388,650	\$ 2,714,280	\$ 779,252	\$ 779,252
19	923	APD - Homeland Security Services at power plants		403,764	-	403,764	-	-	(403,764)	(403,764.00)
20	908	CMO Environmental Sustainability Office			1,096,063	1,096,063	933,946	964,270	(131,793)	964,270.00
21	921	CMO Environmental Sustainability Office		1,096,063	(1,096,063)	-	-	-	-	(1,096,063.00)
22	921	Other City Support - Channel 6		24,138	-	24,138	29,848	32,242	8,104	8,104.00
23	930	Library - Summer reading program		18,000	-	18,000	18,000	18,000	-	-
24	923	Office of City Auditor (OCA) - staff working directly on AE related projects		200,000	-	200,000	200,000	-	(200,000)	(200,000.00)
25	908	Other Purchases - Green Building Program Energy Inspections		184,000	-	184,000	184,000	184,000	-	-
26	923	Other Purchases - Lobbyist Paid to Outside Organization		82,500	-	82,500	90,000	90,000	7,500	7,500.00
27	923	Purchasing Back charge for staff dedicated strictly to AE needs			1,305,529	1,305,529	1,532,969	1,523,463	217,934	1,523,463.00
28	921	Purchasing Back charge for staff dedicated strictly to AE needs		1,305,529	(1,305,529)	-	-	-	-	(1,305,529.00)
29	907	Neighborhoods & Large Tree Contract-Transfer from Sustainability office to PARD		-	-	-	311,040	311,040	311,040	311,040.00
30		Sub-Total		\$ 5,249,022	\$ -	\$ 5,249,022	\$ 5,688,453	\$ 5,837,295	\$ 588,273	\$ 588,273
31										
32		Total - City Services - Operations and Maintenance		\$ 47,976,521	\$ -	\$ 47,976,521	\$ 43,598,438	\$ 46,931,418	\$ (1,045,103)	\$ (1,045,103)
33										
34		City Services - Return								
35	421	General Fund Transfer		105,000,000		105,000,000	105,000,000	105,000,000	-	-
36										
37		Total City Services		\$ 152,976,521	\$ -	\$ 152,976,521	\$ 148,598,438	\$ 151,931,418	\$ (1,045,103)	\$ (1,045,103)

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.9

Work Paper D-1.2.9
Uncollectible Accounts

WP D-1.2.9

No.	FERC Acct	Description	Schedule Reference	FY 2014		Test Year	Known & Measurable Adjustment		
				Actual					
				(A)		(B)	(C)		
1	Uncollectible Accounts						(B) - (A)		
2	904	Uncollectible Accounts		\$	20,868,373	\$	16,054,751	\$	(4,813,622)

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.9.1

Work Paper D-1.2.9.1

WP D-1.2.9.1

Uncollectible Accounts by Customer Class

No.	FERC Acct	Description	Schedule Reference	Contribution By Class (A)	FY 2014 Actual (B)	Test Year Amount (C)
1		Uncollectible Accounts				
2	904	Uncollectible Accounts			\$ 20,868,373	\$ 16,054,751
3						
4		Allocation Based on Historical Contribution by Customer Classes				
5		Residential		89.6%	\$ 18,696,541	
6		Secondary Voltage < 10 kW		2.6%	538,039	
7		Secondary Voltage 10 - 49.9 kW		5.2%	1,082,638	
8		Secondary Voltage > 50 kW		1.1%	235,004	
9		Other		1.5%	316,151	
10				100.0%	\$ 20,868,373	
11						
12		Redistribute Other to Primary Classes of Responsibility				
13		Residential		91.0%	\$ 18,984,147	
14		Secondary Voltage < 10 kW		2.6%	546,315	
15		Secondary Voltage 10 - 49.9 kW		5.3%	1,099,292	
16		Secondary Voltage ≥ 50 kW		1.1%	238,619	
17				100.0%	\$ 20,868,373	
18						
19		Allocation Based on Historical Contribution Reorganized Based on Proposed Customer Classes ¹				
20		Residential		91.0%		\$ 14,605,152
21		Secondary Voltage < 10 kW		2.6%		420,299
22		Secondary Voltage 10 - 299.9 kW		6.4%		1,029,300
23		Secondary Voltage ≥ 300 kW		0.0%		-
24		Other		100.0%		\$ 16,054,751

26 Notes:

27 ¹ The contribution by Secondary Voltage > 50 kW is assumed to be from customers < 300 kW

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.10

Work Paper D-1.2.10
Rate Case Expenses

WP D-1.2.10

No.	FERC Acct	Description	Schedule Reference	FY 2014 Actual (A)	Test Year (B)	Known & Measurable Adjustment (C)
1	Rate Case Expenses					(B) - (A)
2	928	Regulatory Commission Expense	Schedule D-2	\$ 47,644	\$ 585,977	538,333
3						
4						
5	Known & Measurable Calculation					
6		Rate Consultant, Independent Consumer Advocate, Impartial Hearing Examiner and Outside Counsel	\$	1,615,000		
7						
8		Recovery Period (years)		3		
9						
10		Test Year Rate Case Expense (FERC 928)		<u>\$ 538,333</u>	Line 6 / Line 8	

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.11

Work Paper D-1.2.11
Transmission by Others

WP D-1.2.11

FERC No.	Acct	Description	Schedule Reference	FY 2014 Actual	Labor Adjustment WP D-3.2	FY 2014 Adjusted	Known & Measurable Adjustment	Test Year WP D-1.10.1
				(A)	(B)	(C)	(D)	(E)
1		Transmission by Others					WP D-1.2.11.1	
2	565	Transmission of Electricity by Others	WP D-1.1	\$ 108,023,817	\$ -	\$ 108,023,817	\$ 8,832,134	\$ 116,855,952

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.11.1

Work Paper D-1.2.11.1

WP D-1.2.11.1

Test Year Transmission by Others

No.	FERC Acct	Description	Schedule Reference	Access Fee ¹ (\$/kW)	Austin Energy Normalized 4 CP (kW) WP F-2.1		Test Year Matrix
					(A)	(B)	
1		Transmission by Others					
2	565	Transmission of Electricity by Others		\$ 46.40	2,518,250	\$ 116,855,952	
3							
4	Note:						
5	¹	Public Utility Commission of Texas					
6		Docket No. 43881					
7		2015 Net Wholesale Trans. Matrix Charges for ERCOT					
8		Access Costs & Total Transmission Costs					

Austin Energy
Electric Cost of Service and Rate Design

WP D-1.2.12

Work Paper D-1.2.12
Benefits from CAP Revenue

WP D-1.2.12

No.	FERC Acct	Description	Schedule Reference	FY 2014 Actual (A)	Test Year (B)	Known & Measurable Adjustment (C)
1		Remove CAP Weatherization from O&M				(B) - (A)
2	908	Customer Assistance Expenses		\$ 1,374,646	\$ -	\$ (1,374,646)
3						
4						
5		Remove "Plus 1" from O&M				
6	903	Customer Records and Collection Expenses		\$ 600,000	\$ -	\$ (600,000)

CAP weatherization and a portion of "Plus 1" was included in O&M in FY2014. Expense funded from CAP revenue.
O&M reduced to avoid double recovery.

Schedule D-2
General and Administrative

Schedule D-2

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
								Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
1	General and Administrative Expenses																
2	920	Administrative and General Salaries	WP D-2	\$ 32,157,089	-	\$ 32,157,089	\$ 32,157,089	\$ 9,436,535	\$ 2,842,150	\$ 10,301,891	\$ 9,576,513	\$ 2,961,247	\$ 35,118,336	\$ 9,901,737	\$ 2,901,864	\$ 11,417,844	\$ 10,896,891
3	921	Office Supplies and Expenses	WP D-2	5,740,864	-	5,740,864	5,740,864	1,534,140	526,226	1,907,401	1,773,097	(2,240,519)	3,500,345	1,041,376	282,972	1,113,399	1,062,598
4	922	Administrative Expense Transferred	WP D-2	2,351,333	-	2,351,333	2,351,333	2,344,778	820	2,972	2,763	(4,450)	2,346,883	2,343,811	353	1,391	1,327
5	923	Outside Services Employed	WP D-2	27,737,437	(210,000)	27,527,437	27,527,437	13,049,890	5,669,042	3,821,207	4,987,298	7,286,221	34,813,658	17,109,043	7,805,411	5,034,997	4,864,207
6	924	Property Insurance	WP D-2	5,528,178	(260,862)	5,267,316	5,267,316	4,018,755	204,546	1,026,005	18,011	400,000	5,667,316	4,295,925	224,669	1,126,940	19,783
7	925	Injuries and Damages	WP D-2	742,470	-	742,470	742,470	696,650	5,732	20,776	19,313	-	742,470	696,348	5,308	20,884	19,931
8	926	Employee Pension and Benefits	WP D-2	26,041,090	-	26,041,090	26,041,090	17,233,657	1,101,736	3,993,442	3,712,255	(11,187,723)	14,853,366	14,853,366	-	-	-
9	928	Regulatory Commission Expense	WP D-2	47,644	-	47,644	47,644	25,024	-	22,620	-	538,333	585,977	307,772	-	278,205	-
10	930	General Expenses	WP D-2	33,979,473	(61,856)	33,917,618	33,917,618	7,994,184	3,242,803	11,754,132	10,926,498	3,645,979	37,563,597	8,580,448	3,335,310	13,123,303	12,524,536
11	931	Rents	WP D-2	4,260,933	-	4,260,933	4,260,933	915,171	418,527	1,517,026	1,410,209	-	4,260,933	893,157	387,555	1,524,898	1,455,323
12	935	Maintenance of General Plant	WP D-2	1,304,163	-	1,304,163	1,304,163	1,119,602	28,897	143,161	12,504	(12,594)	1,291,569	1,116,128	27,469	136,086	11,886
13		Sub-Total		\$ 139,890,673	\$ (532,717)	\$ 139,357,956	\$ 139,357,956	\$ 58,368,386	\$ 14,040,477	\$ 34,510,633	\$ 32,438,460	\$ 1,386,495	\$ 140,744,450	\$ 61,139,111	\$ 14,970,911	\$ 33,777,947	\$ 30,856,482

Work Paper D-2
General and Administrative

WP D-2

Historical Allocation to																Normalized Allocation to (Excluding Direct Allocation to Production (Col. (E)))					
FERC No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Direct Allocations to Production Shown on Work Paper D-2.1	Net Electric to be Allocated (Col. (D) - Col. (E))	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Net Electric to be Allocated (Col. (F) + Col. (M))	Production	Transmission	Distribution	Customer
1		General and Administrative Expenses																			
2	920	Administrative and General Salaries	WP D-1.1	32,157,089	-	32,157,089	32,157,089	3,296,094	28,860,995	Payroll\$AG	6,140,442	2,842,150	10,301,891	9,576,513	WP D-1.2	2,961,247	31,822,242	6,605,643	2,901,864	11,417,844	10,896,891
3	921	Office Supplies and Expenses	WP D-1.1	5,740,864	-	5,740,864	5,740,864	397,234	5,343,630	Payroll\$AG	1,136,906	526,226	1,967,401	1,773,097	WP D-1.2	(2,240,519)	3,103,111	644,142	282,972	1,113,399	1,062,598
4	922	Administrative Expense Transferred	WP D-1.1	2,351,333	-	2,351,333	2,351,333	2,343,007	8,327	Payroll\$AG	1,772	820	2,972	2,763	WP D-1.2	(4,450)	3,876	805	353	1,391	1,327
5	923	Outside Services Employed	WP D-1.1	27,737,437	(210,000)	27,527,437	27,527,437	1,089,404	26,438,033	OK&M\$FP	11,960,486	5,669,042	3,821,207	4,987,298	WP D-1.2	7,286,221	33,724,254	16,019,639	7,805,411	5,034,997	4,864,207
6	924	Property Insurance	WP D-1.1	5,528,178	(260,862)	5,267,316	5,267,316	1,201,313	4,066,003	Insurance	2,817,441	204,546	1,026,005	18,011	WP D-1.2	400,000	4,466,003	3,094,612	224,669	1,126,940	19,783
7	925	Injuries and Damages	WP D-1.1	742,470	-	742,470	742,470	684,266	58,204	Payroll\$AG	12,383	5,732	20,776	19,313	WP D-1.2	-	58,204	12,082	5,308	20,884	19,931
8	926	Employee Pension and Benefits	WP D-1.1	26,041,090	-	26,041,090	26,041,090	14,853,366	11,187,723	Payroll\$AG	2,380,291	1,101,736	3,993,442	3,712,255	WP D-1.2	(11,187,723)	-	-	-	-	-
9	928	Regulatory Commission Expense	WP D-1.1	47,644	-	47,644	47,644	-	47,644	N-PLTxTrans&GPLT	25,024	-	22,620	-	WP D-1.2	538,333	585,977	307,772	-	278,205	-
10	930	General Expenses	WP D-1.1	33,979,473	(61,856)	33,917,618	33,917,618	988,134	32,929,484	Payroll\$AG	7,006,050	3,242,803	11,754,132	10,926,498	WP D-1.2	3,645,979	36,575,463	7,592,314	3,335,310	13,123,303	12,524,536
11	931	Rents	WP D-1.1	4,260,933	-	4,260,933	4,260,933	10,947	4,249,986	Payroll\$AG	960,224	418,527	1,577,026	1,410,209	WP D-1.2	-	4,249,986	882,210	387,555	1,524,898	1,455,323
12	935	Maintenance of General Plant	WP D-1.1	1,304,163	-	1,304,163	1,304,163	1,049,293	254,870	N-GPLT	70,308	28,897	143,161	12,504	WP D-1.2	(12,594)	242,275	66,834	27,469	136,086	11,886
13		Sub-Total		\$ 139,890,673	\$ (532,717)	\$ 139,357,956	\$ 139,357,956	\$ 25,913,058	\$ 113,444,898		\$ 32,455,328	\$ 14,040,477	\$ 34,510,633	\$ 32,438,460		\$ 1,386,495	\$ 114,831,392	\$ 35,226,053	\$ 14,970,911	\$ 33,777,947	\$ 30,856,482

Austin Energy
Electric Cost of Service and Rate Design

WP D-2.1

Work Paper D-2.1

WP D-2.1

Direct Allocation to Production

No.	FERC Acct	Description	Reference	Production Expenses (A)	Adjustment (B)	Total (C)
1	Direct Allocation of General and Administrative Expenses to Production					
2	920	Administrative and General Salaries		\$ 3,296,094	\$ -	\$ 3,296,094
3	921	Office Supplies and Expenses		397,234	-	397,234
4	922	Administrative Expense Transferred		2,343,007	-	2,343,007
5	923	Outside Services Employed		1,089,404	-	1,089,404
6	924	Property Insurance		1,201,313	-	1,201,313
7	925	Injuries and Damages		684,266	-	684,266
8	926	Employee Pension and Benefits		14,853,366	-	14,853,366
9	928	Regulatory Commission Expense		-	-	-
10	930	General Expenses		988,134	-	988,134
11	931	Rents		10,947	-	10,947
12	935	Maintenance of General Plant		1,049,293	-	1,049,293
13		Sub-Total		\$ 25,913,058	\$ -	\$ 25,913,058

Schedule D-3
Payroll Expense Distribution

Schedule D-3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
								Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Payroll Expense															
2		Steam Power Generation															
3		Operation															
4	500	Operation Supervision and Engineering	WP D-3	\$ 4,032,135	\$ -	\$ 4,032,135	\$ 4,032,135	\$ 4,032,135	\$ -	\$ -	\$ -	\$ 104,841	\$ 4,136,976	\$ 4,136,976	\$ -	\$ -	\$ -
5	501	Fuel - Recoverable	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	WP D-3	402,707	-	402,707	402,707	402,707	-	-	-	(197,313)	205,394	205,394	-	-	-
7	502	Steam Expenses	WP D-3	2,183,786	-	2,183,786	2,183,786	2,183,786	-	-	-	221,618	2,405,404	2,405,404	-	-	-
8	503	Steam from other Sources	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	504	Steam Transferred	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	505	Electric Expenses	WP D-3	1,701,125	-	1,701,125	1,701,125	1,701,125	-	-	-	125,154	1,826,280	1,826,280	-	-	-
11	506	Miscellaneous Steam Expenses	WP D-3	339,179	-	339,179	339,179	339,179	-	-	-	83,023	422,202	422,202	-	-	-
12	507	Rents	WP D-3	-	-	-	-	-	-	-	-	225	225	225	-	-	-
13		Sub-Total		\$ 8,658,931	\$ -	\$ 8,658,931	\$ 8,658,931	\$ 8,658,931	\$ -	\$ -	\$ -	\$ 337,549	\$ 8,996,480	\$ 8,996,480	\$ -	\$ -	\$ -
14		Maintenance															
15		Maintenance Supervision	WP D-3	\$ 2,755,280	\$ -	\$ 2,755,280	\$ 2,755,280	\$ 2,755,280	\$ -	\$ -	\$ -	\$ 553,862	\$ 3,309,143	\$ 3,309,143	\$ -	\$ -	\$ -
16	510	Maintenance of Structures	WP D-3	55,545	-	55,545	55,545	55,545	-	-	-	96,727	152,273	152,273	-	-	-
18	512	Maintenance of Boiler Plant	WP D-3	440,926	-	440,926	440,926	440,926	-	-	-	(205,956)	234,970	234,970	-	-	-
19	513	Maintenance of Electric Plant	WP D-3	399,827	-	399,827	399,827	399,827	-	-	-	(75,396)	324,431	324,431	-	-	-
20	514	Maintenance of Miscellaneous Steam Plant	WP D-3	499,399	-	499,399	499,399	499,399	-	-	-	57,516	556,915	556,915	-	-	-
21	515	Rents	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22		Sub-Total		\$ 4,150,977	\$ -	\$ 4,150,977	\$ 4,150,977	\$ 4,150,977	\$ -	\$ -	\$ -	\$ 426,754	\$ 4,577,732	\$ 4,577,732	\$ -	\$ -	\$ -
23		Nuclear Power Generation															
24		Operation															
25		Operation Supervision	WP D-3	\$ 326,252	\$ -	\$ 326,252	\$ 326,252	\$ 326,252	\$ -	\$ -	\$ -	\$ 77,248	\$ 403,500	\$ 403,500	\$ -	\$ -	\$ -
27	518	Nuclear Fuel Expense	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	519	Coolants and Water	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	520	Steam Expenses	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	523	Electric Expenses	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	524	Misc Nuclear Power Expenses	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	525	Rents	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		Sub-Total		\$ 326,252	\$ -	\$ 326,252	\$ 326,252	\$ 326,252	\$ -	\$ -	\$ -	\$ 77,248	\$ 403,500	\$ 403,500	\$ -	\$ -	\$ -
34		Maintenance															
35		Maintenance Supervision	WP D-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	528	Maintenance of Structures	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	529	Maintenance of Reactor Plant	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	530	Maintenance of Electric Plant	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	531	Maintenance of Miscellaneous	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	532	Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41		Hydraulic Power Generation															
42		Maintenance															
43		Maintenance Supervision	WP D-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	541	Maintenance of Structures	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	542	Maintenance of Reservoirs, Dams & Waterways	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	543	Maintenance of Electric Plant	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	544	Maintenance of Miscellaneous Hydraulic Plant	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	545	Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49		Other Power Generation															
50		Operation															
51		Operation Supervision	WP D-3	\$ 1,999,521	\$ -	\$ 1,999,521	\$ 1,999,521	\$ 1,999,521	\$ -	\$ -	\$ -	\$ 211,798	\$ 2,211,320	\$ 2,211,320	\$ -	\$ -	\$ -
52	546	Fuel	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	547	Generation Expenses	WP D-3	1,854,797	-	1,854,797	1,854,797	1,854,797	-	-	-	311,122	2,165,919	2,165,919	-	-	-
54	548	Miscellaneous Other Power Generation Expenses	WP D-3	24,423	-	24,423	24,423	24,423	-	-	-	2,122	26,545	26,545	-	-	-
55	549	Rents	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	550	Energy Efficiency	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57		Green Building	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Solar Rebate	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59		Sub-Total		\$ 3,878,741	\$ -	\$ 3,878,741	\$ 3,878,741	\$ 3,878,741	\$ -	\$ -	\$ -	\$ 525,042	\$ 4,403,783	\$ 4,403,783	\$ -	\$ -	\$ -
60		Maintenance															
61		Maintenance Supervision and Engineering	WP D-3	\$ 9,139	\$ -	\$ 9,139	\$ 9,139	\$ 9,139	\$ -	\$ -	\$ -	\$ (9,139)	\$ -	\$ -	\$ -	\$ -	\$ -
62	551	Maintenance of Structures	WP D-3	68,479	-	68,479	68,479	68,479	-	-	-	(5,143)	63,335	63,335	-	-	-
63	552	Maintenance of Generating and Electric Equipment	WP D-3	1,217,462	-	1,217,462	1,217,462	1,217,462	-	-	-	(33,232)	1,184,230	1,184,230	-	-	-
64	553	Maintenance of Misc Other Power Generation Plant	WP D-3	591,090	-	591,090	591,090	591,090	-	-	-	86,201	677,291	677,291	-	-	-
65	554	Sub-Total		\$ 1,886,171	\$ -	\$ 1,886,171	\$ 1,886,171	\$ 1,886,171	\$ -	\$ -	\$ -	\$ 38,686	\$ 1,924,857	\$ 1,924,857	\$ -	\$ -	\$ -
66		Other Power Supply															
67		Purchased Power - Recoverable	WP D-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	555	Purchased Power - Non-Recoverable	WP D-3	130,884	-	130,884	130,884	130,884	-	-	-	6,050	136,934	136,934	-	-	-
69	556	System Control and Load Dispatching - Recoverable	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	556	System Control and Load Dispatching - Non-Recoverable	WP D-3	2,280,886	-	2,280,886	2,280,886	2,280,886	-	-	-	31,846	2,312,732	2,312,732	-	-	-
71	557	Other Power Expenses	WP D-3	381,822	-	381,822	381,822	381,822	-	-	-	(118,908)	262,914	262,914	-	-	-
72		Sub-Total		\$ 2,793,592	\$ -	\$ 2,793,592	\$ 2,793,592	\$ 2,793,592	\$ -	\$ -	\$ -	\$ (81,012)	\$ 2,712,580	\$ 2,712,580	\$ -	\$ -	\$ -
73		Total Power Production Expense		\$ 21,694,665	\$ -	\$ 21,694,665	\$ 21,694,665	\$ 21,694,665	\$ -	\$ -	\$ -	\$ 1,324,267	\$ 23,018,932	\$ 23,018,932	\$ -	\$ -	\$ -
74																	
75																	
76																	
77																	
78																	
79																	
80																	

Schedule D-3

Payroll Expense Distribution

Schedule D-3

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
								Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
81	Transmission Expense																
82	Operation																
83	560 Operations Supervision and Engineering	WP D-3	\$	5,436,066	\$	-	\$ 5,436,066	\$	5,436,066	\$	-	\$	290,822	\$	5,726,888	\$	-
84	561 Load Dispatching	WP D-3		-		-	-		-		-				-		-
85	562 Station Expenses	WP D-3		2,925,456		-	2,925,456		2,925,456		-	(516,706)	2,408,750		2,408,750		-
86	563 Overhead Line Expenses	WP D-3		6,099		-	6,099		6,099		-	(5,057)	1,042		1,042		-
87	564 Underground Line Expenses	WP D-3		-		-	-		-		-	-	-		-		-
88	565 Transmission of Electricity by Others	WP D-3		-		-	-		-		-	-	-		-		-
89	566 Miscellaneous Transmission Expenses	WP D-3		332,291		-	332,291		332,291		-	52,875	385,166		385,166		-
90	567 Rents			-		-	-		-		-	-	-		-		-
91	Sub-Total		\$	8,699,912	\$	-	\$ 8,699,912	\$	8,699,912	\$	-	\$	(178,066)	\$	8,521,846	\$	-
92																	
93	Maintenance																
94	568 Maintenance Supervision and Engineering	WP D-3	\$	-	\$	-	-	\$	-	\$	-	\$	1,810	\$	1,810	\$	-
95	569 Maintenance of Structures	WP D-3		-		-	-		-		-		-		-		-
96	570 Maintenance of Station Equipment	WP D-3		349,751		-	349,751		349,751		-	(17,580)	332,171		332,171		-
97	571 Maintenance of Overhead Lines	WP D-3		991,876		-	991,876		991,876		-	264,531	1,256,408		1,256,408		-
98	572 Maintenance of Underground Lines	WP D-3		-		-	-		-		-	-	-		-		-
99	573 Maintenance of Miscellaneous Transmission Plant	WP D-3		-		-	-		-		-	-	-		-		-
100	Sub-Total		\$	1,341,627	\$	-	\$ 1,341,627	\$	1,341,627	\$	-	\$	248,762	\$	1,590,389	\$	-
101																	
102	Total Transmission Expenses		\$	10,041,539	\$	-	\$ 10,041,539	\$	10,041,539	\$	-	\$	70,696	\$	10,112,235	\$	-
103																	
104	Distribution Expenses																
105	Operation																
106	580 Operations Supervision and Engineering	WP D-3	\$	18,252,585	\$	-	\$ 18,252,585	\$	-	\$	18,252,585	\$	2,315,637	\$	20,568,222	\$	-
107	581 Load Dispatching	WP D-3		2,533,723		-	2,533,723		-		2,533,723		191,795		2,725,519		-
108	582 Station Expenses	WP D-3		1,784,683		-	1,784,683		-		1,784,683		621,607		2,406,290		-
109	583 Overhead Line Expenses	WP D-3		1,251,063		-	1,251,063		-		1,251,063		40,824		1,291,887		-
110	584 Underground Line Expenses	WP D-3		542,969		-	542,969		-		542,969		(232,779)		310,190		-
111	585 Street Lighting	WP D-3		744		-	744		-		744		5,306		6,050		-
112	586 Meter Expenses	WP D-3		1,758,111		-	1,758,111		-		1,758,111		215,266		1,973,378		-
113	587 Customer Installation Expenses	WP D-3		(35)		-	(35)		-		(35)		35		-		-
114	588 Miscellaneous Distribution Expenses	WP D-3		3,314,573		-	3,314,573		-		3,314,573		99,877		3,414,250		-
115	589 Rents	WP D-3		-		-	-		-		-		-		-		-
116	Sub-Total		\$	29,438,416	\$	-	\$ 29,438,416	\$	-	\$	29,438,416	\$	3,257,368	\$	32,695,784	\$	-
117																	
118	Maintenance																
119	590 Maintenance Supervision and Engineering	WP D-3	\$	2,620	\$	-	\$ 2,620	\$	-	\$	2,620	\$	(2,620)	\$	-	\$	-
120	591 Maintenance of Structures	WP D-3		232,117		-	232,117		-		232,117		(76,047)		156,070		-
121	592 Maintenance of Station Equipment	WP D-3		260,278		-	260,278		-		260,278		(113,328)		146,950		-
122	593 Maintenance of Overhead Lines	WP D-3		3,283,816		-	3,283,816		-		3,283,816		310,447		3,594,263		-
123	594 Maintenance of Underground Lines	WP D-3		873,280		-	873,280		-		873,280		(116,056)		757,224		-
124	595 Maintenance of Line Transformers	WP D-3		(65,630)		-	(65,630)		-		(65,630)		65,630		-		-
125	596 Maintenance of Street Lighting and Signal Systems	WP D-3		1,110,697		-	1,110,697		-		1,110,697		(76,272)		1,034,425		-
126	597 Maintenance of Meters	WP D-3		-		-	-		-		-		280		280		-
127	598 Maintenance of Miscellaneous Distribution Plant	WP D-3		1,261,799		-	1,261,799		-		1,261,799		141,391		1,403,191		-
128	Sub-Total		\$	6,958,977	\$	-	\$ 6,958,977	\$	-	\$	6,958,977	\$	133,426	\$	7,092,402	\$	-
129																	
130	Total Distribution Expenses		\$	36,397,393	\$	-	\$ 36,397,393	\$	-	\$	36,397,393	\$	3,390,794	\$	39,788,187	\$	-
131																	
132	Customer and Information Expenses																
133																	
134	Customer Accounts Expenses																
135	901 Supervision	WP D-3	\$	118,722	\$	-	\$ 118,722	\$	-	\$	118,722	\$	31,652	\$	150,374	\$	-
136	902 Meter Reading Expenses	WP D-3		4,644,150		-	4,644,150		-		4,644,150		527,905		5,172,054		-
137	903 Customer Records and Collection Expenses	WP D-3		17,445,664		-	17,445,664		-		17,445,664		2,167,244		19,612,908		-
138	904 Uncollectible Accounts	WP D-3		-		-	-		-		-		-		-		-
139	905 Miscellaneous Customer Accounts Expenses	WP D-3		-		-	-		-		-		-		-		-
140	Sub-Total		\$	22,208,536	\$	-	\$ 22,208,536	\$	-	\$	22,208,536	\$	2,726,801	\$	24,935,336	\$	-
141																	
142	Cust. Service & Information Expense																
143	907 Supervision	WP D-3	\$	3,120,311	\$	-	\$ 3,120,311	\$	-	\$	3,120,311	\$	490,417	\$	3,610,728	\$	-
144	908 Customer Assistance Expenses	WP D-3		4,109,435		-	4,109,435		-		4,109,435		170,614		4,280,049		-
145	909 Informational & Instructional Advertising Expenses	WP D-3		-		-	-		-		-		413		413		-
146	910 Misc Customer Service & Informational Expenses	WP D-3		1,369,236		-	1,369,236		-		1,369,236		224,692		1,593,928		-
147	911 Supervision	WP D-3		(57,054)		-	(57,054)		-		(57,054)		379,703		322,649		-
148	912 Demonstrating & Selling Expense	WP D-3		3,068,797		-	3,068,797		-		3,068,797		155,644		3,224,441		-
149	913 Advertising Expense	WP D-3		15,314		-	15,314		-		15,314		(10,857)		5,258		-
150	916 Miscellaneous Sales Expense	WP D-3		-		-	-		-		-		-		-		-
151	Sub-Total		\$	11,626,039	\$	-	\$ 11,626,039	\$	-	\$	11,626,039	\$	1,411,427	\$	13,037,465	\$	-
152																	
153	Total Customer and Information Expenses		\$	33,834,574	\$	-	\$ 33,834,574	\$	-	\$	33,834,574	\$	4,138,228	\$	37,972,802	\$	-
154																	
155	Total O&M (excluding General and Administrative)		\$	101,968,171	\$	-	\$ 101,968,171	\$	21,694,665	\$	10,041,539	\$	36,397,393	\$	110,892,156	\$	37,972,802
156																	

Schedule D-3
Payroll Expense Distribution

Schedule D-3

FERC No. Acct		Description	Reference	Total Company	Non-Electric		Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
					Adjustment/Transfer				Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
157	General and Administrative Expenses																	
158	920	Administrative and General Salaries	WP D-3	\$ 42,502,007	\$ -	\$ 42,502,007	\$ 42,502,007	\$ 9,042,692	\$ 4,185,478	\$ 15,171,031	\$ 14,102,806	\$ 2,961,247	\$ 45,463,255	\$ 9,437,237	\$ 4,145,786	\$ 16,312,249	\$ 15,567,983	
159	921	Office Supplies and Expenses	WP D-3	(154,997)	-	(154,997)	(154,997)	(32,977)	(15,264)	(55,326)	(51,430)	154,997	-	-	-	-	-	-
160	922	Administrative Expense Transferred	WP D-3	4,450	-	4,450	4,450	947	438	1,588	1,477	(4,450)	-	-	-	-	-	-
161	923	Outside Services Employed	WP D-3	0	-	0	0	0	0	0	0	(0)	-	-	-	-	-	-
162	924	Property Insurance	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	925	Injuries and Damages	WP D-3	0	-	0	0	0	0	0	0	(0)	-	-	-	-	-	-
164	926	Employee Pension and Benefits	WP D-3	11,187,723	-	11,187,723	11,187,723	2,380,291	1,101,736	3,993,442	3,712,255	(11,187,723)	-	-	-	-	-	-
165	928	Regulatory Commission Expense	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166	930	General Expenses	WP D-3	163,451	-	163,451	163,451	34,776	16,096	58,344	54,236	573,925	737,386	153,066	67,242	264,575	252,503	
167	931	Rents	WP D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	935	Maintenance of General Plant	WP D-3	99,360	-	99,360	99,360	21,140	9,785	35,466	32,969	(12,594)	86,765	18,011	7,912	31,131	29,711	
169	Sub-Total			\$ 53,801,995	\$ -	\$ 53,801,995	\$ 53,801,995	\$ 11,446,868	\$ 5,298,269	\$ 19,204,545	\$ 17,852,312	\$ (7,514,588)	\$ 46,287,406	\$ 9,608,314	\$ 4,220,940	\$ 16,607,955	\$ 15,850,197	
170																		
171	Total Electric Payroll			\$ 155,770,165	\$ -	\$ 155,770,165	\$ 155,770,165	\$ 33,141,533	\$ 15,339,808	\$ 55,601,938	\$ 51,686,886	\$ 1,409,396	\$ 157,179,562	\$ 32,627,246	\$ 14,333,175	\$ 56,396,142	\$ 53,822,999	

Work Paper D-3
Payroll Expense Distribution

WP D-3

No	FERC Acct	Description	Reference	Total Company (A)	Non-Electric Adjustment/Transfer (B)	Total Electric (C)	Electric Allocation to Texas (D)	Allocator (E)	Historical Allocation to				K&M Reference (J)	Known & Measurable (K)	Adjusted Total Electric to Texas (L)	Normalized Allocation to			
									Production (F)	Transmission (G)	Distribution (H)	Customer (I)				Production (M)	Transmission (N)	Distribution (O)	Customer (P)
1	Payroll Expense																		
2	Steam Power Generation																		
3	Operation																		
4	500	Operation Supervision and Engineering	WP D-3.1.1	4,032,135	-	-	4,032,135	Production	4,032,135	-	-	-	WP D-3.1	104,841	4,136,976	4,136,976	-	-	-
5	501	Fuel - Recoverable	WP D-3.1.1	-	-	-	-	Production	-	-	-	-	WP D-3.1	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	WP D-3.1.1	402,707	-	402,707	402,707	Production	402,707	-	-	-	WP D-3.1	(197,313)	205,394	205,394	-	-	-
7	502	Steam Expenses	WP D-3.1.1	2,183,786	-	2,183,786	2,183,786	Production	2,183,786	-	-	-	WP D-3.1	221,618	2,405,404	2,405,404	-	-	-
8	503	Steam from other Sources	WP D-3.1.1	-	-	-	-	Production	-	-	-	-	WP D-3.1	-	-	-	-	-	-
9	504	Steam Transferred	WP D-3.1.1	-	-	-	-	Production	-	-	-	-	WP D-3.1	-	-	-	-	-	-
10	505	Electric Expenses	WP D-3.1.1	1,701,125	-	1,701,125	1,701,125	Production	1,701,125	-	-	-	WP D-3.1	125,154	1,826,280	1,826,280	-	-	-
11	506	Miscellaneous Steam Expenses	WP D-3.1.1	339,179	-	339,179	339,179	Production	339,179	-	-	-	WP D-3.1	83,023	422,202	422,202	-	-	-
12	507	Rents	WP D-3.1.1	-	-	-	-	Production	-	-	-	-	WP D-3.1	225	225	225	-	-	-
13	Sub-Total			\$ 8,658,931	\$ -	\$ 8,658,931	\$ 8,658,931		\$ 8,658,931	\$ -	\$ -	\$ -		\$ 337,549	\$ 8,996,480	\$ 8,996,480	\$ -	\$ -	\$ -
14	Maintenance																		
15	Operation																		
16	510	Maintenance Supervision	WP D-3.1.1	2,755,280	-	2,755,280	2,755,280	Production	2,755,280	-	-	-		553,862	3,309,143	3,309,143	-	-	-
17	511	Maintenance of Structures	WP D-3.1.1	55,545	-	55,545	55,545	Production	55,545	-	-	-		96,727	152,273	152,273	-	-	-
18	512	Maintenance of Boiler Plant	WP D-3.1.1	440,926	-	440,926	440,926	Production	440,926	-	-	-		(205,956)	234,970	234,970	-	-	-
19	513	Maintenance of Electric Plant	WP D-3.1.1	399,827	-	399,827	399,827	Production	399,827	-	-	-		(75,396)	324,431	324,431	-	-	-
20	514	Maintenance of Miscellaneous Steam Plant	WP D-3.1.1	499,399	-	499,399	499,399	Production	499,399	-	-	-		57,516	556,915	556,915	-	-	-
21	515	Rents	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
22	Sub-Total			\$ 4,150,977	\$ -	\$ 4,150,977	\$ 4,150,977		\$ 4,150,977	\$ -	\$ -	\$ -		\$ 426,754	\$ 4,577,732	\$ 4,577,732	\$ -	\$ -	\$ -
23	Nuclear Power Generation																		
24	Operation																		
25	517	Operation Supervision	WP D-3.1.1	326,252	-	326,252	326,252	Production	326,252	-	-	-		77,248	403,500	403,500	-	-	-
26	518	Nuclear Fuel Expense	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
27	519	Coolants and Water	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
28	520	Steam Expenses	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
29	523	Electric Expenses	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
30	524	Misc Nuclear Power Expenses	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
31	525	Rents	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
32	Sub-Total			\$ 326,252	\$ -	\$ 326,252	\$ 326,252		\$ 326,252	\$ -	\$ -	\$ -		\$ 77,248	\$ 403,500	\$ 403,500	\$ -	\$ -	\$ -
33	Maintenance																		
34	Operation																		
35	528	Maintenance Supervision	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
36	529	Maintenance of Structures	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
37	530	Maintenance of Reactor Plant	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
38	531	Maintenance of Electric Plant	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
39	532	Maintenance of Miscellaneous	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
40	Sub-Total			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Hydraulic Power Generation																		
42	Maintenance																		
43	541	Maintenance Supervision	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
44	542	Maintenance of Structures	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
45	543	Maintenance of Reservoirs, Dams & Waterways	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
46	544	Maintenance of Electric Plant	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
47	545	Maintenance of Miscellaneous Hydraulic Plant	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
48	Sub-Total			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Other Power Generation																		
50	Operation																		
51	546	Operation Supervision	WP D-3.1.1	1,999,521	-	1,999,521	1,999,521	Production	1,999,521	-	-	-		211,798	2,211,320	2,211,320	-	-	-
52	547	Fuel	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
53	548	Generation Expenses	WP D-3.1.1	1,854,797	-	1,854,797	1,854,797	Production	1,854,797	-	-	-		311,122	2,165,919	2,165,919	-	-	-
54	549	Miscellaneous Other Power Generation Expenses	WP D-3.1.1	24,423	-	24,423	24,423	Production	24,423	-	-	-		2,122	26,545	26,545	-	-	-
55	550	Rents	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
56	551	Energy Efficiency	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
57	552	Green Building	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
58	553	Solar Rebate	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
59	Sub-Total			\$ 3,878,741	\$ -	\$ 3,878,741	\$ 3,878,741		\$ 3,878,741	\$ -	\$ -	\$ -		\$ 525,042	\$ 4,403,783	\$ 4,403,783	\$ -	\$ -	\$ -
60	Maintenance																		
61	551	Maintenance Supervision and Engineering	WP D-3.1.1	9,139	-	9,139	9,139	Production	9,139	-	-	-		(9,139)	-	-	-	-	-
62	552	Maintenance of Structures	WP D-3.1.1	68,479	-	68,479	68,479	Production	68,479	-	-	-		(5,143)	63,335	63,335	-	-	-
63	553	Maintenance of Generating and Electric Equipment	WP D-3.1.1	1,217,462	-	1,217,462	1,217,462	Production	1,217,462	-	-	-		(33,232)	1,184,230	1,184,230	-	-	-
64	554	Maintenance of Misc Other Power Generation Plant	WP D-3.1.1	591,090	-	591,090	591,090	Production	591,090	-	-	-		86,201	677,291	677,291	-	-	-
65	Sub-Total			\$ 1,886,171	\$ -	\$ 1,886,171	\$ 1,886,171		\$ 1,886,171	\$ -	\$ -	\$ -		\$ 38,686	\$ 1,924,857	\$ 1,924,857	\$ -	\$ -	\$ -
66	Other Power Supply																		
67	555	Purchased Power - Recoverable	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
68	555	Purchased Power - Non-Recoverable	WP D-3.1.1	130,884	-	130,884	130,884	Production	130,884	-	-	-		6,050	136,934	136,934	-	-	-
69	556	System Control and Load Dispatching - Recoverable	WP D-3.1.1	-	-	-	-	Production	-	-	-	-		-	-	-	-	-	-
70	556	System Control and Load Dispatching - Non-Recoverable	WP D-3.1.1	2,280,886	-	2,280,886	2,280,886	Production	2,280,886	-	-	-		31,846	2,312,732	2,312,732	-	-	-
71	557	Other Power Expenses	WP D-3.1.1	381,822	-	381,822	381,822	Production	381,822	-	-	-		(118,908)	262,914	262,914	-	-	-
72	Sub-Total			\$ 2,793,592	\$ -	\$ 2,793,592	\$ 2,793,592		\$ 2,793,592	\$ -	\$ -	\$ -		\$ (81,012)	\$ 2,712,580	\$ 2,712,580	\$ -	\$ -	\$ -
73	Total Power Production Expense																		
74	Sub-Total			\$ 21,694,665	\$ -	\$ 21,694,665	\$ 21,694,665		\$ 21,694,665	\$ -	\$ -	\$ -		\$ 1,324,267	\$ 23,018,932	\$ 23,018,932	\$ -	\$ -	\$ -

WP D-3

Prepared by Austin Energy's Rates and Forecasting Division

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1

Work Paper D-3.1
Test Year Labor

WP D-3.1

No.	FERC Acct	Description	Reference	FY 2014 Actual		Known & Measurable	Test Year
				After Capitalization			
				(A)		(B)	(C)
1		Payroll Expense					
2		Steam Power Generation					
3		Operation					
4	500	Operation Supervision and Engineering	WP D-3.1.1	\$ 4,032,135	\$	104,841	\$ 4,136,976
5	501	Fuel	WP D-3.1.1	402,707		(197,313)	205,394
6	502	Steam Expenses	WP D-3.1.1	2,183,786		221,618	2,405,404
7	503	Steam from other Sources	WP D-3.1.1	-		-	-
8	504	Steam Transferred	WP D-3.1.1	-		-	-
9	505	Electric Expenses	WP D-3.1.1	1,701,125		125,154	1,826,280
10	506	Miscellaneous Steam Expenses	WP D-3.1.1	339,179		83,023	422,202
11	507	Rents	WP D-3.1.1	-		225	225
12				\$ 8,658,931	\$	337,549	\$ 8,996,480
13							
14		Maintenance					
15	510	Maintenance Supervision	WP D-3.1.1	\$ 2,755,280	\$	553,862	\$ 3,309,143
16	511	Maintenance of Structures	WP D-3.1.1	55,545		96,727	152,273
17	512	Maintenance of Boiler Plant	WP D-3.1.1	440,926		(205,956)	234,970
18	513	Maintenance of Electric Plant	WP D-3.1.1	399,827		(75,396)	324,431
19	514	Maintenance of Miscellaneous Steam Plant	WP D-3.1.1	499,399		57,516	556,915
20	515	Rents	WP D-3.1.1	-		-	-
21				\$ 4,150,977	\$	426,754	\$ 4,577,732
22							
23		Nuclear Power Generation					
24		Operation					
25	517	Operation Supervision	WP D-3.1.1	\$ 326,252	\$	77,248	\$ 403,500
26	518	Nuclear Fuel Expense	WP D-3.1.1	-		-	-
27	519	Coolants and Water	WP D-3.1.1	-		-	-
28	520	Steam Expenses	WP D-3.1.1	-		-	-
29	523	Electric Expenses	WP D-3.1.1	-		-	-
30	524	Misc Nuclear Power Expenses	WP D-3.1.1	-		-	-
31	525	Rents	WP D-3.1.1	-		-	-
32				\$ 326,252	\$	77,248	\$ 403,500
33							
34		Maintenance					
35	528	Maintenance Supervision	WP D-3.1.1	\$ -	\$	-	\$ -
36	529	Maintenance of Structures	WP D-3.1.1	-		-	-
37	530	Maintenance of Reactor Plant	WP D-3.1.1	-		-	-
38	531	Maintenance of Electric Plant	WP D-3.1.1	-		-	-
39	532	Maintenance of Miscellaneous	WP D-3.1.1	-		-	-
40				\$ -	\$	-	\$ -
41							
42		Hydraulic Power Generation					
43		Maintenance					
44	541	Maintenance Supervision	WP D-3.1.1	\$ -	\$	-	\$ -
45	542	Maintenance of Structures	WP D-3.1.1	-		-	-
46	543	Maintenance of Reservoirs, Dams & Waterways	WP D-3.1.1	-		-	-
47	544	Maintenance of Electric Plant	WP D-3.1.1	-		-	-
48	545	Maintenance of Miscellaneous Hydraulic Plant	WP D-3.1.1	-		-	-
49				\$ -	\$	-	\$ -
50							

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1

Work Paper D-3.1
Test Year Labor

WP D-3.1

No.	FERC Acct	Description	Reference	FY 2014 Actual		Known & Measurable	Test Year
				After Capitalization			
				(A)		(B)	(C)
51		Other Power Generation					
52		Operation					
53	546	Operation Supervision	WP D-3.1.1	\$ 1,999,521	\$	211,798	\$ 2,211,320
54	547	Fuel	WP D-3.1.1	-		-	-
55	548	Generation Expenses	WP D-3.1.1	1,854,797		311,122	2,165,919
56	549	Miscellaneous Other Power Generation Expenses	WP D-3.1.1	24,423		2,122	26,545
57	550	Rents	WP D-3.1.1	-		-	-
58				\$ 3,878,741	\$	525,042	\$ 4,403,783
59							
60		Maintenance					
61	551	Maintenance Supervision and Engineering	WP D-3.1.1	\$ 9,139	\$	(9,139)	\$ -
62	552	Maintenance of Structures	WP D-3.1.1	68,479		(5,143)	63,335
63	553	Maintenance of Generating and Electric Equipment	WP D-3.1.1	1,217,462		(33,232)	1,184,230
64	554	Maintenance of Misc Other Power Generation Plant	WP D-3.1.1	591,090		86,201	677,291
65				\$ 1,886,171	\$	38,686	\$ 1,924,857
66							
67		Other Power Supply					
68	555	Purchased Power	WP D-3.1.1	\$ 130,884	\$	6,050	\$ 136,934
69	556	System Control and Load Dispatching	WP D-3.1.1	2,280,886		31,846	2,312,732
70	557	Other Power Expenses	WP D-3.1.1	381,822		(118,908)	262,914
71				\$ 2,793,592	\$	(81,012)	\$ 2,712,580
72							
73		Total Power Production Expense		\$ 21,694,665	\$	1,324,267	\$ 23,018,932
74							
75		Transmission Expense					
76		Operation					
77	560	Operations Supervision and Engineering	WP D-3.1.1	\$ 5,436,066	\$	290,822	\$ 5,726,888
78	561	Load Dispatching	WP D-3.1.1	-		-	-
79	562	Station Expenses	WP D-3.1.1	2,925,456		(516,706)	2,408,750
80	563	Overhead Line Expenses	WP D-3.1.1	6,099		(5,057)	1,042
81	564	Underground Line Expenses	WP D-3.1.1	-		-	-
82	565	Transmission of Electricity by Others	WP D-3.1.1	-		-	-
83	566	Miscellaneous Transmission Expenses	WP D-3.1.1	332,291		52,875	385,166
84	567	Rents	WP D-3.1.1	-		-	-
85				\$ 8,699,912	\$	(178,066)	\$ 8,521,846
86							
87		Maintenance					
88	568	Maintenance Supervision and Engineering	WP D-3.1.1	\$ -	\$	1,810	\$ 1,810
89	569	Maintenance of Structures	WP D-3.1.1	-		-	-
90	570	Maintenance of Station Equipment	WP D-3.1.1	349,751		(17,580)	332,171
91	571	Maintenance of Overhead Lines	WP D-3.1.1	991,876		264,531	1,256,408
92	572	Maintenance of Underground Lines	WP D-3.1.1	-		-	-
93	573	Maintenance of Miscellaneous Transmission Plant	WP D-3.1.1	-		-	-
94				\$ 1,341,627	\$	248,762	\$ 1,590,389
95							
96		Total Transmission Expenses		\$ 10,041,539	\$	70,696	\$ 10,112,235
97							

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1

Work Paper D-3.1
Test Year Labor

WP D-3.1

FERC No.	Acct	Description	Reference	FY 2014 Actual		Known & Measurable	Test Year
				After Capitalization			
				(A)		(B)	(C)
98		Distribution Expenses					
99		Operation					
100	580	Operations Supervision and Engineering	WP D-3.1.1	\$ 18,252,585	\$	2,315,637	\$ 20,568,222
101	581	Load Dispatching	WP D-3.1.1	2,533,723		191,795	2,725,519
102	582	Station Expenses	WP D-3.1.1	1,784,683		621,607	2,406,290
103	583	Overhead Line Expenses	WP D-3.1.1	1,251,063		40,824	1,291,887
104	584	Underground Line Expenses	WP D-3.1.1	542,969		(232,779)	310,190
105	585	Street Lighting	WP D-3.1.1	744		5,306	6,050
106	586	Meter Expenses	WP D-3.1.1	1,758,111		215,266	1,973,378
107	587	Customer Installation Expenses	WP D-3.1.1	(35)		35	-
108	588	Miscellaneous Distribution Expenses	WP D-3.1.1	3,314,573		99,677	3,414,250
109	589	Rents	WP D-3.1.1	-		-	-
110				\$ 29,438,416	\$	3,257,368	\$ 32,695,784
111							
112		Maintenance					
113	590	Maintenance Supervision and Engineering	WP D-3.1.1	\$ 2,620	\$	(2,620)	\$ -
114	591	Maintenance of Structures	WP D-3.1.1	232,117		(76,047)	156,070
115	592	Maintenance of Station Equipment	WP D-3.1.1	260,278		(113,328)	146,950
116	593	Maintenance of Overhead Lines	WP D-3.1.1	3,283,816		310,447	3,594,263
117	594	Maintenance of Underground Lines	WP D-3.1.1	873,280		(116,056)	757,224
118	595	Maintenance of Line Transformers	WP D-3.1.1	(65,630)		65,630	-
119	596	Maintenance of Street Lighting and Signal Systems	WP D-3.1.1	1,110,697		(76,272)	1,034,425
120	597	Maintenance of Meters	WP D-3.1.1	-		280	280
121	598	Maintenance of Miscellaneous Distribution Plant	WP D-3.1.1	1,261,799		141,391	1,403,191
122				\$ 6,958,977	\$	133,426	\$ 7,092,402
123							
124		Total Distribution Expenses		\$ 36,397,393	\$	3,390,794	\$ 39,788,187
125							
126		Customer and Information Expenses					
127							
128		Customer Accounts Expenses					
129	901	Supervision	WP D-3.1.1	\$ 118,722	\$	31,652	\$ 150,374
130	902	Meter Reading Expenses	WP D-3.1.1	4,644,150		527,905	5,172,054
131	903	Customer Records and Collection Expenses	WP D-3.1.1	17,445,664		2,167,244	19,612,908
132	904	Uncollectible Accounts	WP D-3.1.1	-		-	-
133	905	Miscellaneous Customer Accounts Expenses	WP D-3.1.1	-		-	-
134				\$ 22,208,536	\$	2,726,801	\$ 24,935,336
135							
136		Cust. Service & Information Expense					
137	907	Supervision	WP D-3.1.1	\$ 3,120,311	\$	490,417	\$ 3,610,728
138	908	Customer Assistance Expenses	WP D-3.1.1	4,109,435		170,614	4,280,049
139	909	Informational & Instructional Advertising Expenses	WP D-3.1.1	-		413	413
140	910	Misc Customer Service & Informational Expenses	WP D-3.1.1	1,369,236		224,692	1,593,928
141	911	Supervision	WP D-3.1.1	(57,054)		379,703	322,649
142	912	Demonstrating & Selling Expense	WP D-3.1.1	3,068,797		155,644	3,224,441
143	913	Advertising Expense	WP D-3.1.1	15,314		(10,057)	5,258
144	916	Miscellaneous Sales Expense	WP D-3.1.1	-		-	-
145				\$ 11,626,039	\$	1,411,427	\$ 13,037,465
146							
147		Total Customer and Information Expenses		\$ 33,834,574	\$	4,138,228	\$ 37,972,802
148							

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1

Work Paper D-3.1
Test Year Labor

WP D-3.1

No.	FERC Acct	Description	Reference	FY 2014 Actual		Known & Measurable	Test Year
				After Capitalization			
				(A)		(B)	(C)
149		General and Administrative Expenses					
150	920	Administrative and General Salaries	WP D-3.1.1	\$ 42,502,007	\$	2,961,247	\$ 45,463,255
151	921	Office Supplies and Expenses	WP D-3.1.1	(154,997)		154,997	-
152	922	Administrative Expense Transferred	WP D-3.1.1	4,450		(4,450)	-
153	923	Outside Services Employed	WP D-3.1.1	0		(0)	-
154	924	Property Insurance	WP D-3.1.1	-		-	-
155	925	Injuries and Damages	WP D-3.1.1	0		(0)	-
156	926	Employee Pension and Benefits	WP D-3.1.1	11,187,723		(11,187,723)	-
157	928	Regulatory Commission Expense	WP D-3.1.1	-		-	-
158	930	General Expenses	WP D-3.1.1	163,451		573,935	737,386
159	931	Rents	WP D-3.1.1	-		-	-
160	935	Maintenance of General Plant	WP D-3.1.1	99,360		(12,594)	86,765
161				\$ 53,801,995	\$	(7,514,588)	\$ 46,287,406
162							
163		Total Electric Labor		\$ 155,770,165	\$	1,409,396	\$ 157,179,562

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1.1

Work Paper D-3.1.1
Adjust Labor

WP D-3.1.1

No.	FERC Acct	Description	Reference	FY 2014 Actual Before Capitalization	FY 2014 Capitalized Portion	FY 2014 Actual After Capitalization	Remove GAAP Adjustments	FY 2014 After Remove GAAP Adj	FY 2015 Labor	FY 2015 Capitalized Portion	FY 2015 Labor Net of Capitalization
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1		Payroll Expense									
2		Steam Power Generation									
3		Operation									
4	500	Operation Supervision and Engineering		\$ 4,155,587	\$ (123,452)	\$ 4,032,135	\$ 46,079	\$ 4,078,214	\$ 4,185,074	\$ (48,098)	\$ 4,136,976
5	501	Fuel		402,707	-	402,707	(13,409)	389,298	205,676	(282)	205,394
6	502	Steam Expenses		2,183,786	-	2,183,786	(7,196)	2,176,590	2,405,404	-	2,405,404
7	503	Steam from other Sources		-	-	-	-	-	-	-	-
8	504	Steam Transferred		-	-	-	-	-	-	-	-
9	505	Electric Expenses		1,701,125	-	1,701,125	(28,061)	1,673,064	1,826,280	-	1,826,280
10	506	Miscellaneous Steam Expenses		403,776	(64,597)	339,179	-	339,179	489,172	(66,970)	422,202
11	507	Rents		-	-	-	-	-	225	-	225
12				\$ 8,846,980	\$ (188,049)	\$ 8,658,931	\$ (2,587)	\$ 8,656,344	\$ 9,111,830	\$ (115,350)	\$ 8,996,480
13											
14		Maintenance									
15	510	Maintenance Supervision		\$ 2,755,280	\$ -	\$ 2,755,280	\$ 25,282	\$ 2,780,562	\$ 3,309,143	\$ -	\$ 3,309,143
16	511	Maintenance of Structures		65,864	(10,319)	55,545	-	55,545	152,273	-	152,273
17	512	Maintenance of Boiler Plant		440,926	-	440,926	-	440,926	234,970	-	234,970
18	513	Maintenance of Electric Plant		399,827	-	399,827	28,623	428,450	327,125	(2,694)	324,431
19	514	Maintenance of Miscellaneous Steam Plant		499,616	(216)	499,399	-	499,399	561,343	(4,427)	556,915
20	515	Rents		-	-	-	-	-	-	-	-
21				\$ 4,161,513	\$ (10,535)	\$ 4,150,977	\$ 53,905	\$ 4,204,882	\$ 4,584,853	\$ (7,121)	\$ 4,577,732
22											
23		Nuclear Power Generation									
24		Operation									
25	517	Operation Supervision		\$ 326,252	\$ -	\$ 326,252	\$ (10,459)	\$ 315,793	\$ 403,500	\$ -	\$ 403,500
26	518	Nuclear Fuel Expense		-	-	-	-	-	-	-	-
27	519	Coolants and Water		-	-	-	-	-	-	-	-
28	520	Steam Expenses		-	-	-	-	-	-	-	-
29	523	Electric Expenses		-	-	-	-	-	-	-	-
30	524	Misc Nuclear Power Expenses		-	-	-	-	-	-	-	-
31	525	Rents		-	-	-	-	-	-	-	-
32				\$ 326,252	\$ -	\$ 326,252	\$ (10,459)	\$ 315,793	\$ 403,500	\$ -	\$ 403,500
33											
34		Maintenance									
35	528	Maintenance Supervision		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	529	Maintenance of Structures		-	-	-	-	-	-	-	-
37	530	Maintenance of Reactor Plant		-	-	-	-	-	-	-	-
38	531	Maintenance of Electric Plant		-	-	-	-	-	-	-	-
39	532	Maintenance of Miscellaneous		-	-	-	-	-	-	-	-
40				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41											

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1.1

Work Paper D-3.1.1
Adjust Labor

WP D-3.1.1

No.	FERC Acct	Description	Reference	FY 2014 Actual Before Capitalization	FY 2014 Capitalized Portion	FY 2014 Actual After Capitalization	Remove GAAP Adjustments	FY 2014 After Remove GAAP Adj	FY 2015 Labor	FY 2015 Capitalized Portion	FY 2015 Labor Net of Capitalization
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
42		Hydraulic Power Generation									
43		Maintenance									
44	541	Maintenance Supervision		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	542	Maintenance of Structures		-	-	-	-	-	-	-	-
46	543	Maintenance of Reservoirs, Dams & Waterways		-	-	-	-	-	-	-	-
47	544	Maintenance of Electric Plant		-	-	-	-	-	-	-	-
48	545	Maintenance of Miscellaneous Hydraulic Plant		-	-	-	-	-	-	-	-
49				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50											
51		Other Power Generation									
52		Operation									
53	546	Operation Supervision		\$ 1,999,521	\$ -	\$ 1,999,521	\$ 58,154	\$ 2,057,675	\$ 2,213,180	\$ (1,860)	\$ 2,211,320
54	547	Fuel		-	-	-	-	-	-	-	-
55	548	Generation Expenses		1,854,797	-	1,854,797	8,286	1,863,083	2,165,919	-	2,165,919
56	549	Miscellaneous Other Power Generation Expenses		24,423	-	24,423	-	24,423	26,545	-	26,545
57	550	Rents		-	-	-	-	-	-	-	-
58				\$ 3,878,741	\$ -	\$ 3,878,741	\$ 66,440	\$ 3,945,181	\$ 4,405,644	\$ (1,860)	\$ 4,403,783
59											
60		Maintenance									
61	551	Maintenance Supervision and Engineering		\$ 9,139	\$ -	\$ 9,139	\$ -	\$ 9,139	\$ -	\$ -	\$ -
62	552	Maintenance of Structures		68,479	-	68,479	-	68,479	63,335	-	63,335
63	553	Maintenance of Generating and Electric Equipment		1,231,356	(13,894)	1,217,462	(72,767)	1,144,695	1,187,332	(3,102)	1,184,230
64	554	Maintenance of Misc Other Power Generation Plant		688,110	(97,019)	591,090	627	591,717	787,374	(110,083)	677,291
65				\$ 1,997,084	\$ (110,913)	\$ 1,886,171	\$ (72,140)	\$ 1,814,031	\$ 2,038,041	\$ (113,185)	\$ 1,924,857
66											
67		Other Power Supply									
68	555	Purchased Power		\$ 130,884	\$ -	\$ 130,884	\$ -	\$ 130,884	\$ 136,934	\$ -	\$ 136,934
69	556	System Control and Load Dispatching		2,280,886	-	2,280,886	(296)	2,280,590	2,312,732	-	2,312,732
70	557	Other Power Expenses		381,822	-	381,822	41,751	423,573	262,914	-	262,914
71				\$ 2,793,592	\$ -	\$ 2,793,592	\$ 41,455	\$ 2,835,047	\$ 2,712,580	\$ -	\$ 2,712,580
72											
73		Total Power Production Expense		\$ 22,004,163	\$ (309,498)	\$ 21,694,665	\$ 76,614	\$ 21,771,279	\$ 23,256,448	\$ (237,516)	\$ 23,018,932
74											

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1.1

Work Paper D-3.1.1
Adjust Labor

WP D-3.1.1

FERC No.	Acct	Description	Reference	FY 2014 Actual Before Capitalization (A)	FY 2014 Capitalized Portion (B)	FY 2014 Actual After Capitalization (C)	Remove GAAP Adjustments (D)	FY 2014 After Remove GAAP Adj (E)	FY 2015 Labor (F)	FY 2015 Capitalized Portion (G)	FY 2015 Labor Net of Capitalization (H)
75		Transmission Expense									
76		Operation									
77	560	Operations Supervision and Engineering		\$ 6,079,986	\$ (643,919)	\$ 5,436,066	\$ 59,261	\$ 5,495,327	\$ 5,763,424	\$ (36,535)	\$ 5,726,888
78	561	Load Dispatching		-	-	-	-	-	-	-	-
79	562	Station Expenses		3,378,677	(453,221)	2,925,456	(55,691)	2,869,765	2,408,915	(165)	2,408,750
80	563	Overhead Line Expenses		6,099	-	6,099	-	6,099	1,042	-	1,042
81	564	Underground Line Expenses		-	-	-	-	-	-	-	-
82	565	Transmission of Electricity by Others		-	-	-	-	-	-	-	-
83	566	Miscellaneous Transmission Expenses		412,767	(80,475)	332,291	1,229	333,520	385,166	-	385,166
84	567	Rents		-	-	-	-	-	-	-	-
85				\$ 9,877,528	\$ (1,177,615)	\$ 8,699,912	\$ 4,799	\$ 8,704,711	\$ 8,558,546	\$ (36,700)	\$ 8,521,846
86											
87		Maintenance									
88	568	Maintenance Supervision and Engineering		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,810	\$ -	\$ 1,810
89	569	Maintenance of Structures		7,952	(7,952)	-	-	-	-	-	-
90	570	Maintenance of Station Equipment		1,991,427	(1,641,676)	349,751	32,798	382,549	333,087	(916)	332,171
91	571	Maintenance of Overhead Lines		1,935,539	(943,663)	991,876	(5,513)	986,363	1,257,572	(1,164)	1,256,408
92	572	Maintenance of Underground Lines		-	-	-	-	-	-	-	-
93	573	Maintenance of Miscellaneous Transmission Plant		-	-	-	-	-	-	-	-
94				\$ 3,934,918	\$ (2,593,291)	\$ 1,341,627	\$ 27,285	\$ 1,368,912	\$ 1,592,470	\$ (2,081)	\$ 1,590,389
95											
96		Total Transmission Expenses		\$ 13,812,445	\$ (3,770,906)	\$ 10,041,539	\$ 32,084	\$ 10,073,623	\$ 10,151,016	\$ (38,781)	\$ 10,112,235
97											

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1.1

Work Paper D-3.1.1
Adjust Labor

WP D-3.1.1

FERC No.	Acct	Description	Reference	FY 2014 Actual Before Capitalization (A)	FY 2014 Capitalized Portion (B)	FY 2014 Actual After Capitalization (C)	Remove GAAP Adjustments (D)	FY 2014 After Remove GAAP Adj (E)	FY 2015 Labor (F)	FY 2015 Capitalized Portion (G)	FY 2015 Labor Net of Capitalization (H)
98		Distribution Expenses									
99		Operation									
100	580	Operations Supervision and Engineering		\$ 25,282,620	\$ (7,030,035)	\$ 18,252,585	\$ (174,532)	\$ 18,078,053	\$ 33,653,985	\$ (13,085,763)	\$ 20,568,222
101	581	Load Dispatching		2,562,288	(28,565)	2,533,723	(43,079)	2,490,644	2,725,519	-	2,725,519
102	582	Station Expenses		1,859,904	(75,221)	1,784,683	-	1,784,683	2,409,656	(3,366)	2,406,290
103	583	Overhead Line Expenses		1,321,097	(70,034)	1,251,063	(7,796)	1,243,267	1,295,888	(4,002)	1,291,887
104	584	Underground Line Expenses		544,331	(1,362)	542,969	-	542,969	314,399	(4,209)	310,190
105	585	Street Lighting		744	-	744	-	744	7,251	(1,201)	6,050
106	586	Meter Expenses		1,758,833	(722)	1,758,111	-	1,758,111	1,975,085	(1,708)	1,973,378
107	587	Customer Installation Expenses		(35)	-	(35)	-	(35)	-	-	-
108	588	Miscellaneous Distribution Expenses		4,213,835	(899,262)	3,314,573	18,404	3,332,977	3,852,385	(438,135)	3,414,250
109	589	Rents		-	-	-	-	-	-	-	-
110				\$ 37,543,617	\$ (8,105,201)	\$ 29,438,416	\$ (207,003)	\$ 29,231,413	\$ 46,234,168	\$ (13,538,383)	\$ 32,695,784
111											
112		Maintenance									
113	590	Maintenance Supervision and Engineering		\$ 2,620	\$ -	\$ 2,620	\$ -	\$ 2,620	\$ -	\$ -	\$ -
114	591	Maintenance of Structures		1,023,251	(791,134)	232,117	(23,436)	208,681	156,070	-	156,070
115	592	Maintenance of Station Equipment		713,163	(452,885)	260,278	-	260,278	146,950	-	146,950
116	593	Maintenance of Overhead Lines		3,338,564	(54,748)	3,283,816	(11,913)	3,271,903	3,610,619	(16,356)	3,594,263
117	594	Maintenance of Underground Lines		1,455,708	(582,428)	873,280	(21,734)	851,546	786,959	(29,735)	757,224
118	595	Maintenance of Line Transformers		-	(65,630)	(65,630)	-	(65,630)	-	-	-
119	596	Maintenance of Street Lighting and Signal Systems		1,834,143	(723,446)	1,110,697	-	1,110,697	1,036,105	(1,680)	1,034,425
120	597	Maintenance of Meters		-	-	-	-	-	280	-	280
121	598	Maintenance of Miscellaneous Distribution Plant		1,262,371	(571)	1,261,799	32,125	1,293,924	1,409,968	(6,778)	1,403,191
122				\$ 9,629,819	\$ (2,670,842)	\$ 6,958,977	\$ (24,958)	\$ 6,934,019	\$ 7,146,951	\$ (54,548)	\$ 7,092,402
123											
124		Total Distribution Expenses		\$ 47,173,436	\$ (10,776,044)	\$ 36,397,393	\$ (231,961)	\$ 36,165,432	\$ 53,381,118	\$ (13,592,931)	\$ 39,788,187
125											

Austin Energy
Electric Cost of Service and Rate Design

WP D-3.1.1

Work Paper D-3.1.1
Adjust Labor

WP D-3.1.1

No.	FERC Acct	Description	Reference	FY 2014 Actual Before Capitalization	FY 2014 Capitalized Portion	FY 2014 Actual After Capitalization	Remove GAAP Adjustments	FY 2014 After Remove GAAP Adj	FY 2015 Labor	FY 2015 Capitalized Portion	FY 2015 Labor Net of Capitalization
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
126		Customer and Information Expenses									
127											
128		Customer Accounts Expenses									
129	901	Supervision		\$ 118,722	\$ -	\$ 118,722	\$ -	\$ 118,722	\$ 150,374	\$ -	\$ 150,374
130	902	Meter Reading Expenses		4,645,358	(1,208)	4,644,150	(9,915)	4,634,235	5,172,054	-	5,172,054
131	903	Customer Records and Collection Expenses		17,445,817	(153)	17,445,664	(1,869)	17,443,795	19,612,908	-	19,612,908
132	904	Uncollectible Accounts		-	-	-	-	-	-	-	-
133	905	Miscellaneous Customer Accounts Expenses		-	-	-	-	-	-	-	-
134				\$ 22,209,896	\$ (1,361)	\$ 22,208,536	\$ (11,784)	\$ 22,196,752	\$ 24,935,336	\$ -	\$ 24,935,336
135											
136		Cust. Service & Information Expense									
137	907	Supervision		\$ 3,120,311	\$ -	\$ 3,120,311	\$ 17,353	\$ 3,137,664	\$ 3,610,728	\$ -	\$ 3,610,728
138	908	Customer Assistance Expenses		4,109,435	-	4,109,435	(37,806)	4,071,629	4,280,049	-	4,280,049
139	909	Informational & Instructional Advertising Expenses		-	-	-	-	-	413	-	413
140	910	Misc Customer Service & Informational Expenses		1,369,798	(563)	1,369,236	48,427	1,417,663	1,594,363	(435)	1,593,928
141	911	Supervision		(57,054)	-	(57,054)	374,736	317,682	322,649	-	322,649
142	912	Demonstrating & Selling Expense		3,068,797	-	3,068,797	(11,918)	3,056,879	3,224,441	-	3,224,441
143	913	Advertising Expense		15,314	-	15,314	-	15,314	5,258	-	5,258
144	916	Miscellaneous Sales Expense		-	-	-	-	-	-	-	-
145				\$ 11,626,601	\$ (563)	\$ 11,626,039	\$ 390,792	\$ 12,016,831	\$ 13,037,901	\$ (435)	\$ 13,037,465
146											
147		Total Customer and Information Expenses		\$ 33,836,498	\$ (1,924)	\$ 33,834,574	\$ 379,008	\$ 34,213,582	\$ 37,973,237	\$ (435)	\$ 37,972,802
148											
149		General and Administrative Expenses									
150	920	Administrative and General Salaries		\$ 43,325,900	\$ (823,892)	\$ 42,502,007	\$ (259,342)	\$ 42,242,665	\$ 49,651,376	\$ (4,188,122)	\$ 45,463,255
151	921	Office Supplies and Expenses		(154,997)	-	(154,997)	154,315	(682)	-	-	-
152	922	Administrative Expense Transferred		4,450	-	4,450	-	4,450	-	-	-
153	923	Outside Services Employed		0	-	0	-	0	-	-	-
154	924	Property Insurance		-	-	-	-	-	-	-	-
155	925	Injuries and Damages		0	-	0	-	0	-	-	-
156	926	Employee Pension and Benefits		11,187,723	-	11,187,723	(11,187,723)	-	-	-	-
157	928	Regulatory Commission Expense		-	-	-	-	-	-	-	-
158	930	General Expenses		163,451	-	163,451	-	163,451	737,671	(285)	737,386
159	931	Rents		-	-	-	-	-	-	-	-
160	935	Maintenance of General Plant		99,360	-	99,360	-	99,360	86,765	-	86,765
161				\$ 54,625,887	\$ (823,892)	\$ 53,801,995	\$ (11,292,750)	\$ 42,509,245	\$ 50,475,813	\$ (4,188,406)	\$ 46,287,406
162											
163		Total Electric Labor		\$ 171,452,429	\$ (15,682,264)	\$ 155,770,165	\$ (11,037,005)	\$ 144,733,160	\$ 175,237,632	\$ (18,058,070)	\$ 157,179,562

Austin Energy
Electric Cost of Service and Rate Design

Schedule D-5

Schedule D-5

Schedule D-5

Exclusions from Reporting Period

No.	FERC Acct	Description	Reference	FY 2014 (A)	Non-Electric (B)	Known & Measurable (C)	Test Year (D)
1	Legislative Advocacy						
2	923	Outside Services	WP D-5	\$ 210,000	\$ -	\$ -	\$ 210,000
3	930	Portion of Dues	WP D-5	61,856	-	-	61,856
4				\$ 271,856	\$ -	\$ -	\$ 271,856

Austin Energy
Electric Cost of Service and Rate Design

WP D-5

Work Paper D-5

WP D-5

Exclusions from Reporting Period

No.	FERC		Reference	FY 2014		Non-Electric		Known & Measurable		Test Year
	Acct	Description		(A)		(B)		(C)		(D)
1	Legislative Advocacy									
2	923	Outside Services	WP D-5.1	\$	210,000	\$	-	\$	-	\$ 210,000
3		Portion of Dues for:								
4	930	APPA	WP D-5.2		6,716		-		-	6,716
5	930	LPPC	WP D-5.2		48,140		-		-	48,140
6	930	Business Council for Sustainable Energy	WP D-5.2		7,000		-		-	7,000
7		Sub-Total		\$	271,856	\$	-	\$	-	\$ 271,856
8										
9	Penalties and Fines			\$	-	\$	-	\$	-	-
10										
11	Other Exclusions			\$	-	\$	-	\$	-	-
12										
13	Social/Recreational/Religious			\$	-	\$	-	\$	-	-
14										
15	Political			\$	-	\$	-	\$	-	-
16										
17	Total Exclusions			\$	271,856	\$	-	\$	-	\$ 271,856

Austin Energy
Electric Cost of Service and Rate Design

WP D-5.1

Work Paper D-5.1
Outside Services Employed

WP D-5.1

No.	FERC Acct	Description	Reference	Reporting Period	Non-Electric	Total Electric
				Amount	Adjustment/Transfer	
				(A)	(B)	(C)
1		Outside Services Employed				
2	923	Appraisal		\$ -	\$ -	\$ -
3	923	Architecture		58,142	-	58,142
4	923	Auditing		-	-	-
5	923	Construction		108,964	-	108,964
6	923	Employment		8,925,683	-	8,925,683
7	923	Energy		198,984	-	198,984
8	923	Engineering		-	-	-
9	923	Environmental		305,434	-	305,434
10	923	Facilities		776,819	-	776,819
11	923	Finance		449,272	-	449,272
12	923	Information Technology		9,556,812	-	9,556,812
13	923	Janitorial		388,756	-	388,756
14	923	Legal		92,937	-	92,937
15	923	Legislative Advocacy		210,000	(210,000)	-
16	923	Medical		-	-	-
17	923	Other		5,225,316	-	5,225,316
18	923	Security		1,440,319	-	1,440,319
19	923	Strategic		-	-	-
20	923	STP		-	-	-
21		Total		\$ 27,737,438	\$ (210,000)	\$ 27,527,438

Austin Energy
Electric Cost of Service and Rate Design

WP D-5.2

Work Paper D-5.2

WP D-5.2

Association Dues Attributable to Legislative Advocacy

No.	FERC Acct	Description	Reference	Reporting Period Amount	Percent Advocacy ¹	Legislative Advocacy
				(A)	(B)	(C)
1	Association Dues Attributable to Legislative Advocacy					
2	930	APPA Dues		\$ 118,656	5.66%	\$ 6,716
3	930	LPPC Dues		114,075	42.20%	48,140
4	930	Business Council for Sustainable Energy		35,000	20.00%	7,000
5		Total		<u>\$ 267,731</u>		<u>\$ 61,856</u>

6
7 Notes:

8 ¹ Percentages provided by the organizations

Schedule E-1
Depreciation and Amortization Expense

Schedule E-1

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Historical Allocation to					Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
							Texas	Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Amortization																
2																	
3		Amortization of CIAC	WP E-1	\$ (5,147,557)	\$ -	\$ (5,147,557)	\$ (5,147,557)	\$ -	\$ (127,356)	\$ (5,020,201)	\$ -	\$ -	\$ (5,147,557)	\$ -	\$ (127,356)	\$ (5,020,201)	\$ -
4		Total Amortization		\$ (5,147,557)	\$ -	\$ (5,147,557)	\$ (5,147,557)	\$ -	\$ (127,356)	\$ (5,020,201)	\$ -	\$ -	\$ (5,147,557)	\$ -	\$ (127,356)	\$ (5,020,201)	\$ -
5																	
6	Depreciation																
7																	
8	Intangible and Non-Utility Plant																
9	301	Organization Cost	WP E-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	302	Franchises and Consents	WP E-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	303	Intangible Plant	WP E-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	121	Non-Utility Plant	WP E-1	6,823,832	(6,823,832)	-	-	-	-	-	-	-	-	-	-	-	-
13		Sub-Total		\$ 6,823,832	\$ (6,823,832)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14																	
15	Steam Power Generation																
16	310	Land & Land Rights	WP E-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	311	Structures & Improvements	WP E-1	2,518,977	-	2,518,977	2,518,977	2,518,977	-	-	-	-	2,518,977	2,518,977	-	-	-
18	312	Boiler Plant Equipment	WP E-1	11,657,967	-	11,657,967	11,657,967	11,657,967	-	-	-	-	11,657,967	11,657,967	-	-	-
19	313	Engines and Engine Driven Generators	WP E-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	314	Turbogenerator Units	WP E-1	2,383,745	-	2,383,745	2,383,745	2,383,745	-	-	-	-	2,383,745	2,383,745	-	-	-
21	315	Accessory Pft Equipment	WP E-1	907,245	-	907,245	907,245	907,245	-	-	-	-	907,245	907,245	-	-	-
22	316	Miscellaneous Equipment	WP E-1	1,703,929	-	1,703,929	1,703,929	1,703,929	-	-	-	-	1,703,929	1,703,929	-	-	-
23		Sub-Total		\$ 19,171,863	\$ -	\$ 19,171,863	\$ 19,171,863	\$ 19,171,863	\$ -	\$ -	\$ -	\$ -	\$ 19,171,863	\$ 19,171,863	\$ -	\$ -	\$ -
24																	
25	Nuclear Power Generation																
26	320	Land & Land Rights	WP E-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	321	Structures & Improvements	WP E-1	10,192,523	-	10,192,523	10,192,523	10,192,523	-	-	-	-	10,192,523	10,192,523	-	-	-
28	322	Reactor Plant Equipment	WP E-1	7,767,192	-	7,767,192	7,767,192	7,767,192	-	-	-	-	7,767,192	7,767,192	-	-	-
29	323	Turbogenerator Units	WP E-1	1,342,893	-	1,342,893	1,342,893	1,342,893	-	-	-	-	1,342,893	1,342,893	-	-	-
30	324	Accessory Plant Equipment	WP E-1	4,176,276	-	4,176,276	4,176,276	4,176,276	-	-	-	-	4,176,276	4,176,276	-	-	-
31	325	Miscellaneous Equipment	WP E-1	266,597	-	266,597	266,597	266,597	-	-	-	-	266,597	266,597	-	-	-
32		Sub-Total		\$ 23,745,481	\$ -	\$ 23,745,481	\$ 23,745,481	\$ 23,745,481	\$ -	\$ -	\$ -	\$ -	\$ 23,745,481	\$ 23,745,481	\$ -	\$ -	\$ -
33																	
34	Combustion Turbine & Other Production																
35	340	Land & Land Rights	WP E-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	341	Structures & Improvements	WP E-1	319,922	-	319,922	319,922	319,922	-	-	-	-	319,922	319,922	-	-	-
37	342	Fuel Holders, Producers and Accessories	WP E-1	532,671	-	532,671	532,671	532,671	-	-	-	-	532,671	532,671	-	-	-
38	343	Prime movers	WP E-1	341,404	-	341,404	341,404	341,404	-	-	-	-	341,404	341,404	-	-	-
39	344	Generator/PV	WP E-1	12,007,377	-	12,007,377	12,007,377	12,007,377	-	-	-	-	12,007,377	12,007,377	-	-	-
40	345	Accessory Elec Equip.	WP E-1	366,965	-	366,965	366,965	366,965	-	-	-	-	366,965	366,965	-	-	-
41	346	Miscellaneous Equipment	WP E-1	72,265	-	72,265	72,265	72,265	-	-	-	-	72,265	72,265	-	-	-
42		Sub-Total		\$ 13,640,604	\$ -	\$ 13,640,604	\$ 13,640,604	\$ 13,640,604	\$ -	\$ -	\$ -	\$ -	\$ 13,640,604	\$ 13,640,604	\$ -	\$ -	\$ -
43																	
44	Total Power Generation Plant		Line 23 + 32 + 42	\$ 56,557,948	\$ -	\$ 56,557,948	\$ 56,557,948	\$ 56,557,948	\$ -	\$ -	\$ -	\$ -	\$ 56,557,948	\$ 56,557,948	\$ -	\$ -	\$ -
45																	

Schedule E-1
Depreciation and Amortization Expense

Schedule E-1

FERC			Historical Allocation to												Normalized Allocation to			
No.	Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Production	Transmission	Distribution	Customer	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
46	Transmission Plant																	
47	350	Land & Land Rights	WP E-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	351	Clearing Land	WP E-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49	352	Structures & Improvements	WP E-1	1,276,420	-	1,276,420	1,276,420	-	1,276,420	-	-	-	1,276,420	-	1,276,420	-	-	
50	353	Station Equipment	WP E-1	5,122,222	-	5,122,222	5,122,222	-	5,122,222	-	-	-	5,122,222	-	5,122,222	-	-	
51	354	Towers and Fixtures	WP E-1	1,344,838	-	1,344,838	1,344,838	-	1,344,838	-	-	-	1,344,838	-	1,344,838	-	-	
52	355	Poles and Fixtures	WP E-1	2,533,368	-	2,533,368	2,533,368	-	2,533,368	-	-	-	2,533,368	-	2,533,368	-	-	
53	356	Overhead Conductors and Devices	WP E-1	2,691,635	-	2,691,635	2,691,635	-	2,691,635	-	-	-	2,691,635	-	2,691,635	-	-	
54	357	Underground Conduit	WP E-1	270,898	-	270,898	270,898	-	270,898	-	-	-	270,898	-	270,898	-	-	
55	358	Underground Conductors and Devices	WP E-1	395,729	-	395,729	395,729	-	395,729	-	-	-	395,729	-	395,729	-	-	
56	359	Roads and Trails	WP E-1	31,114	-	31,114	31,114	-	31,114	-	-	-	31,114	-	31,114	-	-	
57	Sub-Total			\$ 13,666,225	\$ -	\$ 13,666,225	\$ 13,666,225	\$ -	\$ 13,666,225	\$ -	\$ -	\$ -	\$ 13,666,225	\$ -	\$ 13,666,225	\$ -	\$ -	
58																		
59	Distribution Plant																	
60	360	Land & Land Rights	WP E-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	361	Structures & Improvements	WP E-1	1,021,347	-	1,021,347	1,021,347	-	-	1,021,347	-	-	1,021,347	-	-	-	1,021,347	
62	362	Station Equipment	WP E-1	5,188,122	-	5,188,122	5,188,122	-	-	5,188,122	-	-	5,188,122	-	-	-	5,188,122	
63	363	Storage Equipment	WP E-1	25,358	-	25,358	25,358	-	-	25,358	-	-	25,358	-	-	-	25,358	
64	364	Poles, Towers & Fixtures	WP E-1	5,598,592	-	5,598,592	5,598,592	-	-	5,598,592	-	-	5,598,592	-	-	-	5,598,592	
65	365	OH Conductors & Devices	WP E-1	6,285,871	-	6,285,871	6,285,871	-	-	6,285,871	-	-	6,285,871	-	-	-	6,285,871	
66	366	UG Conduit	WP E-1	4,973,900	-	4,973,900	4,973,900	-	-	4,973,900	-	-	4,973,900	-	-	-	4,973,900	
67	367	UG Conductors & Devices	WP E-1	10,731,178	-	10,731,178	10,731,178	-	-	10,731,178	-	-	10,731,178	-	-	-	10,731,178	
68	368	Line Transformers	WP E-1	7,865,432	-	7,865,432	7,865,432	-	-	7,865,432	-	-	7,865,432	-	-	-	7,865,432	
69	369	Services	WP E-1	984,936	-	984,936	984,936	-	-	984,936	-	-	984,936	-	-	-	984,936	
70	370	Meters	WP E-1	3,943,795	-	3,943,795	3,943,795	-	-	3,943,795	-	-	3,943,795	-	-	-	3,943,795	
71	371	Installation on Customers' Prem	WP E-1	646	-	646	646	-	-	646	-	-	646	-	-	-	646	
72	372	Leased Property on Customers' Premises	WP E-1	76,743	-	76,743	76,743	-	-	76,743	-	-	76,743	-	-	-	76,743	
73	373	Streetlighting & Signal Systems	WP E-1	2,762,480	-	2,762,480	2,762,480	-	-	2,762,480	-	-	2,762,480	-	-	-	2,762,480	
74	Sub-Total			\$ 49,458,399	\$ -	\$ 49,458,399	\$ 49,458,399	\$ -	\$ -	\$ 49,458,399	\$ -	\$ -	\$ 49,458,399	\$ -	\$ -	\$ -	\$ 49,458,399	
75																		
76	Depreciation Before General Plant			\$ 126,506,403	\$ (6,823,832)	\$ 119,682,571	\$ 119,682,571	\$ 56,557,948	\$ 13,666,225	\$ 49,458,399	\$ -	\$ -	\$ 119,682,571	\$ 56,557,948	\$ 13,666,225	\$ 49,458,399	\$ -	
77																		
78	General Plant																	
79	389	Land & Land Rights	WP E-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80	390	Structures & Improvements	WP E-1	5,003,490	9,240	5,012,730	5,012,730	1,377,908	555,149	2,825,493	254,180	-	5,012,730	1,377,908	555,149	2,825,493	254,180	
81	391	Office Furniture & Equipment	WP E-1	13,288,516	13,014	13,301,531	13,301,531	3,656,349	1,473,115	7,497,587	674,480	-	13,301,531	3,656,349	1,473,115	7,497,587	674,480	
82	392	Transportation Equipment	WP E-1	2,380,631	-	2,380,631	2,380,631	106,075	473,617	1,752,743	48,196	-	2,380,631	106,075	473,617	1,752,743	48,196	
83	393	Stores Equipment	WP E-1	7,440	-	7,440	7,440	3,318	1,123	2,999	-	-	7,440	3,318	1,123	2,999	-	
84	394	Tools, Shop & Garage Equipment	WP E-1	249,812	883	250,695	250,695	111,801	37,834	101,060	-	-	250,695	111,801	37,834	101,060	-	
85	395	Laboratory Equipment	WP E-1	82,663	1,622	84,285	84,285	37,588	12,720	33,977	-	-	84,285	37,588	12,720	33,977	-	
86	396	Power Operated Equipment	WP E-1	235,920	-	235,920	235,920	105,212	35,604	95,104	-	-	235,920	105,212	35,604	95,104	-	
87	397	Communications Equipment	WP E-1	4,454,625	-	4,454,625	4,454,625	1,951,201	168,828	1,933,532	401,065	-	4,454,625	1,951,201	168,828	1,933,532	401,065	
88	398	Miscellaneous Equipment	WP E-1	240,298	831	241,130	241,130	107,535	36,391	97,204	-	-	241,130	107,535	36,391	97,204	-	
89	399	Other Tangible Property	WP E-1	200	-	200	200	89	30	81	-	-	200	89	30	81	-	
90	Sub-Total			\$ 25,943,596	\$ 25,592	\$ 25,969,188	\$ 25,969,188	\$ 7,457,075	\$ 2,794,411	\$ 14,339,781	\$ 1,377,921	\$ -	\$ 25,969,188	\$ 7,457,075	\$ 2,794,411	\$ 14,339,781	\$ 1,377,921	
91																		
92	Total Depreciation			Line 76 + 90	\$ 152,449,999	\$ (6,798,240)	\$ 145,651,759	\$ 145,651,759	\$ 64,015,023	\$ 16,460,636	\$ 63,798,180	\$ 1,377,921	\$ -	\$ 145,651,759	\$ 64,015,023	\$ 16,460,636	\$ 63,798,180	\$ 1,377,921
93					WP C-3.2.1													
94																		
95	Total Depreciation and Amortization			Line 4 + 92	\$ 147,302,442	\$ (6,798,240)	\$ 140,504,202	\$ 140,504,202	\$ 64,015,023	\$ 16,333,280	\$ 58,777,979	\$ 1,377,921	\$ -	\$ 140,504,202	\$ 64,015,023	\$ 16,333,280	\$ 58,777,979	\$ 1,377,921

Work Paper E-1
Depreciation and Amortization Expense

Work Paper E-1										WP E-1									
Depreciation and Amortization Expense																			
FERC		Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to				
No	Acct								Production	Transmission	Distribution	Customer			K&M Reference	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Amortization																		
2																			
3	Amortization of CIAC		WP B-11.4.1.1	(5,147,557)	-	(5,147,557)	(5,147,557)	Amort CIAC	-	(127,356)	(5,020,201)	-	-	-	(5,147,557)	-	(127,356)	(5,020,201)	-
4	Total Amortization			\$ (5,147,557)	\$ -	\$ (5,147,557)	\$ (5,147,557)		\$ -	\$ (127,356)	\$ (5,020,201)	\$ -	-	\$ -	\$ (5,147,557)	\$ -	\$ (127,356)	\$ (5,020,201)	\$ -
5	Depreciation																		
6																			
7	Intangible and Non-Utility Plant																		
8																			
9	301	Organization Cost	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	302	Franchises and Consents	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	303	Intangible Plant	WP B-1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	121	Non-Utility Plant	WP B-1.1	6,823,832	(6,823,832)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Sub-Total			\$ 6,823,832	\$ (6,823,832)	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14																			
15	Steam Power Generation																		
16	310	Land & Land Rights	WP B-1.1	-	-	-	-	Production	-	-	-	-	-	-	-	-	-	-	-
17	311	Structures & Improvements	WP B-1.1	2,518,977	-	2,518,977	2,518,977	Production	2,518,977	-	-	-	-	-	2,518,977	2,518,977	-	-	-
18	312	Boiler Plant Equipment	WP B-1.1	11,657,967	-	11,657,967	11,657,967	Production	11,657,967	-	-	-	-	-	11,657,967	11,657,967	-	-	-
19	313	Engines and Turbine-Driven Generators	WP B-1.1	2,383,745	-	2,383,745	2,383,745	Production	2,383,745	-	-	-	-	-	-	-	-	-	-
20	314	Turbogenerator Units	WP B-1.1	2,383,745	-	2,383,745	2,383,745	Production	2,383,745	-	-	-	-	-	-	-	-	-	-
21	315	Accessory Pk Equipment	WP B-1.1	907,245	-	907,245	907,245	Production	907,245	-	-	-	-	-	907,245	907,245	-	-	-
22	316	Miscellaneous Equipment	WP B-1.1	1,703,929	-	1,703,929	1,703,929	Production	1,703,929	-	-	-	-	-	1,703,929	1,703,929	-	-	-
23	Sub-Total			\$ 19,171,863	\$ -	\$ 19,171,863	\$ 19,171,863		\$ 19,171,863	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 19,171,863	\$ 19,171,863	\$ -	\$ -
24																			
25	Nuclear Power Generation																		
26	320	Land & Land Rights	WP B-1.1	-	-	-	-	Production	-	-	-	-	-	-	-	-	-	-	-
27	321	Structures & Improvements	WP B-1.1	10,192,523	-	10,192,523	10,192,523	Production	10,192,523	-	-	-	-	-	10,192,523	10,192,523	-	-	-
28	322	Reactor Plant Equipment	WP B-1.1	7,767,192	-	7,767,192	7,767,192	Production	7,767,192	-	-	-	-	-	7,767,192	7,767,192	-	-	-
29	323	Turbogenerator Units	WP B-1.1	1,342,893	-	1,342,893	1,342,893	Production	1,342,893	-	-	-	-	-	1,342,893	1,342,893	-	-	-
30	324	Accessory Plant Equipment	WP B-1.1	4,176,276	-	4,176,276	4,176,276	Production	4,176,276	-	-	-	-	-	4,176,276	4,176,276	-	-	-
31	325	Miscellaneous Equipment	WP B-1.1	266,597	-	266,597	266,597	Production	266,597	-	-	-	-	-	266,597	266,597	-	-	-
32	Sub-Total			\$ 23,745,481	\$ -	\$ 23,745,481	\$ 23,745,481		\$ 23,745,481	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 23,745,481	\$ 23,745,481	\$ -	\$ -
33																			
34	Combustion Turbine & Other Production																		
35	340	Land & Land Rights	WP B-1.1	-	-	-	-	Production	-	-	-	-	-	-	-	-	-	-	-
36	341	Structures & Improvements	WP B-1.1	319,922	-	319,922	319,922	Production	319,922	-	-	-	-	-	319,922	319,922	-	-	-
37	342	Fuel Holders, Producers and Accessories	WP B-1.1	532,671	-	532,671	532,671	Production	532,671	-	-	-	-	-	532,671	532,671	-	-	-
38	343	Prime movers	WP B-1.1	341,404	-	341,404	341,404	Production	341,404	-	-	-	-	-	341,404	341,404	-	-	-
39	344	Generator/PV	WP B-1.1	12,007,377	-	12,007,377	12,007,377	Production	12,007,377	-	-	-	-	-	12,007,377	12,007,377	-	-	-
40	345	Accessory Elec Equip.	WP B-1.1	366,965	-	366,965	366,965	Production	366,965	-	-	-	-	-	366,965	366,965	-	-	-
41	346	Miscellaneous Equipment	WP B-1.1	72,265	-	72,265	72,265	Production	72,265	-	-	-	-	-	72,265	72,265	-	-	-
42	Sub-Total			\$ 13,640,604	\$ -	\$ 13,640,604	\$ 13,640,604		\$ 13,640,604	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 13,640,604	\$ 13,640,604	\$ -	\$ -
43																			
44	Total Power Generation Plant		Line 23 + 32 + 42	\$ 56,557,948	\$ -	\$ 56,557,948	\$ 56,557,948		\$ 56,557,948	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 56,557,948	\$ 56,557,948	\$ -	\$ -
45																			
46	Transmission Plant																		
47	350	Land & Land Rights	WP B-1.1	-	-	-	-	Transmission	-	-	-	-	-	-	-	-	-	-	-
48	351	Clearing Land	WP B-1.1	-	-	-	-	Transmission	-	-	-	-	-	-	-	-	-	-	-
49	352	Structures & Improvements	WP B-1.1	1,276,420	-	1,276,420	1,276,420	Transmission	1,276,420	-	-	-	-	-	1,276,420	1,276,420	-	-	-
50	353	Station Equipment	WP B-1.1	5,122,222	-	5,122,222	5,122,222	Transmission	5,122,222	-	-	-	-	-	5,122,222	5,122,222	-	-	-
51	354	Towers and Fixtures	WP B-1.1	1,344,838	-	1,344,838	1,344,838	Transmission	1,344,838	-	-	-	-	-	1,344,838	1,344,838	-	-	-
52	355	Poles and Fixtures	WP B-1.1	2,533,368	-	2,533,368	2,533,368	Transmission	2,533,368	-	-	-	-	-	2,533,368	2,533,368	-	-	-
53	356	Overhead Conductors and Devices	WP B-1.1	2,691,635	-	2,691,635	2,691,635	Transmission	2,691,635	-	-	-	-	-	2,691,635	2,691,635	-	-	-
54	357	Underground Conduit	WP B-1.1	270,898	-	270,898	270,898	Transmission	270,898	-	-	-	-	-	270,898	270,898	-	-	-
55	358	Underground Conductors and Devices	WP B-1.1	395,729	-	395,729	395,729	Transmission	395,729	-	-	-	-	-	395,729	395,729	-	-	-
56	359	Roads and Trails	WP B-1.1	31,114	-	31,114	31,114	Transmission	31,114	-	-	-	-	-	31,114	31,114	-	-	-
57	Sub-Total			\$ 13,666,225	\$ -	\$ 13,666,225	\$ 13,666,225		\$ -	\$ 13,666,225	\$ -	\$ -	-	\$ -	\$ -	\$ 13,666,225	\$ 13,666,225	\$ -	\$ -
58																			
59	Distribution Plant																		
60	360	Land & Land Rights	WP B-1.1	-	-	-	-	Distribution	-	-	-	-	-	-	-	-	-	-	-
61	361	Structures & Improvements	WP B-1.1	1,021,347	-	1,021,347	1,021,347	Distribution	-	-	-	-	-	-	1,021,347	-	-	-	-
62	362	Station Equipment	WP B-1.1	5,188,122	-	5,188,122	5,188,122	Distribution	-	-	-	-	-	-	5,188,122	-	-	-	-
63	363	Storage Equipment	WP B-1.1	25,358	-	25,358	25,358	Distribution	-	-	-	-	-	-	25,358	-	-	-	-
64	364	Poles, Towers & Fixtures	WP B-1.1	5,598,592	-	5,598,592	5,598,592	Distribution	-	-	-	-	-	-	5,598,592	-	-	-	-
65	365	OH Conductors & Devices	WP B-1.1	6,285,871	-	6,285,871	6,285,871	Distribution	-	-	-	-	-	-	6,285,871	-	-	-	-
66	366	UG Conduit	WP B-1.1	4,973,900	-	4,973,900	4,973,900	Distribution	-	-	-	-	-	-	4,973,900	-	-	-	-
67	367	UG Conductors & Devices	WP B-1.1	10,731,178	-	10,731,178	10,731,178	Distribution	-	-	-	-	-	-	10,731,178	-	-	-	-
68	368	Line Transformers	WP B-1.1	7,865,432	-	7,865,432	7,865,432	Distribution	-	-	-	-	-	-	7,865,432	-	-	-	-
69	369	Services	WP B-1.1	984,936	-	984,936	984,936	Distribution	-	-	-	-	-	-	984,936	-	-	-	-
70	370	Meters	WP B-1.1	3,943,795	-	3,943,795	3,943,795	Distribution	-	-	-	-	-	-	3,943,795	-	-	-	-
71	371	Installation on Customers' Prem	WP B-1.1	646	-	646	646	Distribution	-	-	-	-	-	-	646	-	-	-	-
72	372	Leased Property on Customers' Premises	WP B-1.1	76,743	-	76,743	76,743	Distribution	-	-	-	-	-	-	76,743	-	-	-	-
73	373	Streightening & Signal Systems	WP B-1.1	2,762,480	-	2,762,480	2,762,480	Distribution	-	-	-	-	-	-	2,762,480	-	-	-	-
74	Sub-Total			\$ 49,458,399	\$ -	\$ 49,458,399	\$ 49,458,399		\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 49,458,399	\$ -	\$ -	\$ -
75																			
76	Depreciation Before General Plant			\$ 126,506,403	\$ (6,823,832)	\$ 119,682,571	\$ 119,682,571		\$ 56,557,948	\$ 13,666,225	\$ 49,458,399	\$ -	-	\$ -	\$ 119,682,571	\$ 56,557,948	\$ 13,666,225	\$ 49,458,399	\$ -
77																			
78	General Plant																		
79	389	Land & Land Rights	WP B-1.1	-	-	-	-	SOFT	-	-	-	-	-	-	-	-	-	-	-
80	390	Structures & Improvements	WP B-1.1, WP B-2.1	5,002,400	9,240	5,012,730	5,012,730	SOFT	1,377,908	555,149	2,825,493	254,180	WP B-2.1	-	5,012,730	1,377,908	555,149	2,825,493	254,180
81	391	Office Furniture & Equipment	WP B-1.1, WP B-2.1	13,288,516	13,014	13,301,531	13,301,531	SOFT	3,656,349	1,473,115	7,497,587	674,480	WP B-2.1 & B-2.2	-	13,301,531	3,656,349	1,473,115	7,497,587	674,480
82	392	Transportation Equipment	WP B-1.1	2,380,631	-	2,380,631	2,380,631	FERC 392	106,075	473,617	1,752,743	48,196	WP B-2.1	-	2,380,631	106,075	473,617	1,752,743	48,196
83	393	Stones Equipment	WP B-1.1	7,440	-	7,440	7,440	N-PLTx/GP/LT	3,318	1,123	2,999	-	WP B-2.1	-	7,440	3,318	1,123	2,999	-
84	394	Trk, Shop & Garage Equipment	WP B-1.1	249,812	883	250,695	250,695	N-PLTx/GP/LT	111,801	37,834	101,600	-	WP B-2.1	-	250,695	111,801	37,834	101,600	-
85	395	Laboratory Equipment	WP B-1.1, WP B-2.1	82,663	1,622	84,285	84,285	N-PLTx/GP/LT	37,588	12,720	33,977	-	WP B-2.1	-	84,285	37,588	12,720	33,977	-
86	396	Power Operated Equipment	WP B-1.1	235,920	-	235,920	235,920	N-PLTx/GP/LT	105,212	35,604	95,104	-	WP B-2.1	-	235,920	105,212	35,604	95,104	-
87	397	Communications Equipment	WP B-1.1	4,454,625	-	4,454,625	4,454,625	FERC 397	1,951,201	168,828	1,933,532	401,065	WP B-3.1	-	4,454,625	1,951,201	168,828	1,933,532	401,065
88	398	Miscellaneous Equipment	WP B-1.1, WP B-2.1	240,298	831	241,130	241,130	N-PLTx/GP/LT	107,535	36,391	97,204	-	WP B-3.1	-	241,130	107,535	36,391	97,204	-
89	399	Other Tangible Property	WP B-1.1	-	-	-	-	N-PLTx/GP/LT	200	81	89	-	-	-	-	200	81	89	-
90	Sub-Total			\$ 25,943,596	\$ 25,592	\$ 25,969,188	\$ 25,969,188		\$ 7,457,075	\$ 2,794,411	\$ 1								

Schedule E-2
Taxes Other than Federal Income Taxes

Schedule E-2

				Historical Allocation to								Normalized Allocation to					
FERC No.	Act	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to				Known & Measurable	Adjusted Total Electric to Texas					
				(A)	(B)	(C)	Texas	Production	Transmission	Distribution	Customer	(I)	(J)	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Taxes Other than Federal Income Taxes																
2	408	Taxes Other Than Income	WP E-2	1,407,353	-	1,407,353	1,407,353	-	-	1,407,353	-	-	1,407,353	-	-	1,407,353	-
3		Total		\$ 1,407,353	\$ -	\$ 1,407,353	\$ 1,407,353	\$ -	\$ -	\$ 1,407,353	\$ -	\$ -	\$ 1,407,353	\$ -	\$ -	\$ 1,407,353	\$ -

Work Paper E-2
Taxes Other than Federal Income Taxes

WP E-2

										Historical Allocation to					Normalized Allocation to				
No	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Taxes Other than Federal Income Taxes																		
2	408	Taxes Other Than Income		1,407,353	-	1,407,353	1,407,353	Distribution	-	-	1,407,353	-		-	1,407,353	-	-	1,407,353	-
3		Total		\$ 1,407,353	\$ -	\$ 1,407,353	\$ 1,407,353		\$ -	\$ -	\$ 1,407,353	\$ -		\$ -	\$ 1,407,353	\$ -	\$ -	\$ 1,407,353	\$ -

5 Notes:
6 Austin Energy allocates its payroll taxes directly to work completed which are included in Schedule D-3 Payroll Expense Distribution

Schedule E-3
Federal Income Taxes

Schedule E-3

FERC		Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
No.	Acct							Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
								(E)	(F)	(G)	(H)			(K)	(L)	(M)	(N)
								(A)	(B)	(C)	(D)			(J)	(I)	(O)	(P)
								(Q)	(R)	(S)	(T)			(U)	(V)	(W)	(X)
1	Federal Income Taxes																
2	This is not applicable to Austin Energy.																

Schedule E-4
Other Expenses

Schedule E-4

No.	FERC Acct	Description	Reference	Total Company		Non-Electric Adjustment/Transfer	Total Electric		Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
									Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Other Expenses																	
2	421 Misc. Nonoperating Income	WP E-4	\$	24,842,800	\$	(1,934,633)	22,908,167	22,908,167	12,032,018	-	10,876,149	-	(16,389,381)	6,518,787	3,423,851	-	3,094,935	-
3	445 Other Sales To Public Authoriti	WP E-4		75,000		-	75,000	75,000	39,392	-	35,608	-	-	75,000	39,392	-	35,608	-
4	426 Donations	WP E-4		25,395		-	25,395	25,395	25,395	-	-	-	-	25,395	25,395	-	-	-
5	417 Expenses - Non-utility operatio	WP E-4		14,502,588		(11,900,572)	2,602,015	2,602,015	-	-	-	2,602,015	(220,748)	2,381,267	-	-	-	2,381,267
6	427 Interest on Customer Deposits	WP E-4		34,959		-	34,959	34,959	-	-	34,959	-	-	34,959	-	-	34,959	-
7	Total		\$	39,480,742	\$	(13,835,205)	25,645,536	25,645,536	12,096,805	-	10,946,716	2,602,015	(16,610,129)	9,035,407	3,488,638	-	3,165,502	2,381,267

Work Paper E-4
Other Expenses

WP E-4

FERC No Acct		Description	Reference	Total Company	Non-Electric		Electric Allocation to		Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
					Adjustment/Transfer	Total Electric	Texas			Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Other Expenses																			
2	421	Misc. Nonoperating Income	WP E-4.3	24,842,800	(1,934,633)	22,908,167	22,908,167	N-PLTxTrans&GPLT		12,032,018	-	10,876,149	-		(16,389,381)	6,518,787	3,423,851	-	3,094,935	-
3	445	Other Sales To Public Authorities		75,000	-	75,000	75,000	N-PLTxTrans&GPLT		39,392	-	35,608	-		-	75,000	39,392	-	35,608	-
4	426	Donations		25,395	-	25,395	25,395	Production		25,395	-	-	-		-	25,395	25,395	-	-	-
5	417	Expenses - Non-utility operations		14,502,588	(11,900,572)	2,602,015	2,602,015	Customer		-	-	-	2,602,015	WP D-1.2	(220,748)	2,381,267	-	-	-	2,381,267
6	427	Interest on Customer Deposits	WP E-4.1	34,959	-	34,959	34,959	Distribution		-	-	34,959	-		-	34,959	-	-	34,959	-
7	Total			\$ 39,480,742	\$ (13,835,205)	\$ 25,645,536	\$ 25,645,536			\$ 12,096,805	\$ -	\$ 10,946,716	\$ 2,602,015		\$ (16,610,129)	\$ 9,035,407	\$ 3,488,638	\$ -	\$ 3,165,502	\$ 2,381,267

Austin Energy
Electric Cost of Service and Rate Design

WP E-4.1

Work Paper E-4.1

WP E-4.1

Interest on Customer Deposits

No.	Unit	Object	Activity	Description	Reference	FY 2014
						(A)
1	7500	8115	4274	Interest on Customer Deposits	\$	34,959

Austin Energy
Electric Cost of Service and Rate Design

WP E-4.2

Work Paper E-4.2
Non-Electric Expenses

WP E-4.2

Sheet				
No.	Acct	Description	Reference	FERC 417
				(A)
1	Non-Electric Expenses by FERC			
2	1105	Facility Management		\$ 88,068
3	1124	Energy Products		127,090
4	1302	Law Section		33,353
5	1306	General Operations		(7,272)
6	1330	Reliability Compliance Program		18
7	1361	Corporate Priorities		17,650
8	2100	Environmental Management		452
9	2101	Ae Laboratory Services		1,184
10	2221	Downtown Plant-Chilled Water		3,775,885
11	2222	Admin For District Energy		1,014,625
12	2223	Lamar And 6Th Chilled Water		36,095
13	2224	N. Burnet Dist Energy (Domain)		3,819,818
14	2225	911 Call Center-Chilled Water		1,136,599
15	2230	911 Back-Up Center		6,628
16	2232	Rmec - District Energy		1,405,197
17	2234	Rmec- Generation		408,815
18	3202	Substation And Relay Eng.		16,179
19	3714	New Energy Control Center		2,117
20	8313	Pricing & Rate Analysis		16,654
21	8814	Credit Management		(129)
22	8821	Call Cntr City Wide Info Cntr		1,548
23		Total		\$ 11,900,572

Austin Energy
Electric Cost of Service and Rate Design

WP E-4.3

Work Paper E-4.3

WP E-4.3

Miscellaneous Nonoperating Income

No.	FERC Acct	Description	Schedule Reference	FY 2014 Actual	Non-Electric Adjustment/Transfer	Adjusted FY 2014	FERC Reclass	Remove Insurance Proceeds for Future Fiscal Years	Remove Grant Consolidation Entry CIAC Transfer from Other City Depts.	Known & Measurable	Test Year
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1		Miscellaneous Nonoperating Income									
2	421	CTECC Transfer		(8,825)	8,825	-				-	-
3	421	CTM Transfer		6,451,092		6,451,092	(6,451,092)			(6,451,092)	-
4	421	Worker's Compensation Transfer		2,005,744		2,005,744	(2,005,744)			(2,005,744)	-
5	421	Liability Reserve Transfer		366,667		366,667	(366,667)			(366,667)	-
6	421	Loss on Disposal of Assets		9,113,497	(1,943,458)	7,170,039				-	7,170,039
7	421	Insurance Proceeds		(2,239,098)		(2,239,098)		701,374		701,374	(1,537,724)
8	421	Grant Consolidation Entry		(854,915)		(854,915)			854,915	854,915	-
9	421	311 Call Center Reimbursement		(1,000,000)		(1,000,000)	1,000,000			1,000,000	-
10	421	Transfer to CIP		889,060		889,060				-	889,060
11	421	Investment in Conservation Fund		(2,588)		(2,588)				-	(2,588)
12	421	Transfer to Radio Communication Fund		328,471		328,471	(328,471)			(328,471)	-
13	421	Economic Reserve Fund Transfer		333,333		333,333	(333,333)			(333,333)	-
14	421	Transfer to Economic Development		11,437,520		11,437,520	(11,437,520)			(11,437,520)	-
15	421	Transfers In - CIP		(1,977,157)		(1,977,157)			1,977,157	1,977,157	-
16	923	CTM Transfer				-	6,451,092			6,451,092	6,451,092
17	925	Worker's Compensation Transfer				-	2,005,744			2,005,744	2,005,744
18	924	Liability Reserve Transfer				-	366,667			366,667	366,667
19	417	311 Call Center Reimbursement				-	(1,000,000)			(1,000,000)	(1,000,000)
20	566	Radio Communication Fund Transfer				-	328,471			328,471	328,471
21	911	Economic Reserve Fund Transfer				-	333,333			333,333	333,333
22	911	Economic Development Transfer				-	11,437,520			11,437,520	11,437,520
23		Subtotal		\$ 24,842,800	\$ (1,934,633)	\$ 22,908,167	\$ -	\$ 701,374	\$ 2,832,073	\$ 3,533,446	\$ 26,441,614
24											
25	Return										
26	421	General Fund Transfer		105,000,000		105,000,000				-	105,000,000
27		Total FERC 421		\$ 129,842,800	\$ (1,934,633)	\$ 127,908,167	\$ -	\$ 701,374	\$ 2,832,073	\$ 3,533,446	\$ 131,441,614

Schedule E-5
Other Revenues

Schedule E-5

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
							Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Other Revenues															
2	Operating Revenue	WP E-5.1	96,666,229	(17,328,231)	79,337,999	79,337,999	-	68,974,261	3,197,810	7,165,927	(6,844,343)	72,493,656	-	62,129,919	3,197,810	7,165,927
3	Non-Operating Revenue	WP E-5.1	11,610,931	(1,143,379)	10,467,552	10,467,552	3,896,645	1,682,688	4,313,983	574,236	(1,258,619)	9,208,933	2,638,026	1,682,688	4,313,983	574,236
4	Total		\$ 108,277,160	\$ (18,471,610)	\$ 89,805,550	\$ 89,805,550	\$ 3,896,645	\$ 70,656,949	\$ 7,511,793	\$ 7,740,163	\$ (8,102,962)	\$ 81,702,589	\$ 2,638,026	\$ 63,812,606	\$ 7,511,793	\$ 7,740,163
5							4.3%	78.7%	8.4%	8.6%			3.2%	78.1%	9.2%	9.5%

Work Paper E-5.1
Operating and Non-Operating Revenue

WP E-5.1

										Historical Allocation to						Normalized Allocation to					
No	Acct	Description	Reference	Non-Electric		Electric Allocation to		Allocator	Production	Transmission	Distribution	Customer	K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer		
				Total Company	Adjustment/Transfer	Total Electric	Texas														
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)		
1		Operating Revenue																			
2	91104222	Late Payment Penalties		6,966,405	-	6,966,405	6,966,405	Customer		-	-	6,966,405			6,966,405	-	-	-	6,966,405		
3	91804233	Facilities Rentals		1,963,588	-	1,963,588	1,963,588	Distribution		-	1,963,588	-		-	1,963,588	-	-	-	1,963,588		
4	91104894	Infrastructure Misc		750	-	750	750	Distribution		-	750	-		-	750	-	-	-	750		
5	91134894	Infrastructure Misc		867	-	867	867	Distribution		-	867	-		-	867	-	-	-	867		
6	91104475	Transmission Services		68,974,261	-	68,974,261	68,974,261	Transmission		-	68,974,261	-	WP E-5.1.1	(6,844,343)	62,129,919	-	62,129,919	-	-		
7	91104477	Barriers		634,473	-	634,473	634,473	Customer		-	-	634,473		-	634,473	-	-	-	634,473		
8	91104481	Meter Damages/Breakage		12,282	-	12,282	12,282	Distribution		-	12,282	-		-	12,282	-	-	-	12,282		
9	91104549	Sales-Other Products Services		3,899	-	3,899	3,899	Distribution		-	3,899	-		-	3,899	-	-	-	3,899		
10	91104747	Electric Meter Damage		136,487	-	136,487	136,487	Distribution		-	136,487	-		-	136,487	-	-	-	136,487		
11	91104748	Broken Seal Fee		23,638	-	23,638	23,638	Distribution		-	23,638	-		-	23,638	-	-	-	23,638		
12	91104749	Labor & Support		54,853	-	54,853	54,853	Customer		-	-	54,853		-	54,853	-	-	-	-		
13	91514429	Chilled Water Ecdwt		9,988,884	(9,988,884)	-	-			-	-	-		-	-	-	-	-	-		
14	91514431	Chilled Water Domain		4,460,158	(4,460,158)	-	-			-	-	-		-	-	-	-	-	-		
15	91514751	Chilled Water Seton-Delchop		2,364,719	(2,364,719)	-	-			-	-	-		-	-	-	-	-	-		
16	91514752	Steam Svc Dell Children Hosp		507,091	(507,091)	-	-			-	-	-		-	-	-	-	-	-		
17	91514433	Compressed Air Domain Pft		7,379	(7,379)	-	-			-	-	-		-	-	-	-	-	-		
18	91514581	911 Call Center Sales		307,972	-	307,972	307,972	Distribution		-	307,972	-		-	307,972	-	-	-	307,972		
19	91304809	ACCTS REC-ADJUSTMENTS		(568,804)	-	(568,804)	(568,804)	Customer		-	-	(568,804)		-	(568,804)	-	-	-	(568,804)		
20	91104491	Emergency Outage/Restoration		94,598	-	94,598	94,598	Distribution		-	94,598	-		-	94,598	-	-	-	94,598		
21	91314545	Sales-Metering/Instal Only		128,165	-	128,165	128,165	Distribution		-	128,165	-		-	128,165	-	-	-	128,165		
22	91314546	Sales-Reoccur Monthly Charge		79,001	-	79,001	79,001	Customer		-	-	79,001		-	79,001	-	-	-	79,001		
23	91314552	Sales - Reliability Enhancement.		2,400	-	2,400	2,400	Distribution		-	2,400	-		-	2,400	-	-	-	2,400		
24	91314551	Sales - Sec Main		523,163	-	523,163	523,163	Distribution		-	523,163	-		-	523,163	-	-	-	523,163		
25		Sub-Total		\$ 96,666,229	\$ (17,328,231)	\$ 79,337,999	\$ 79,337,999		\$ -	\$ 68,974,261	\$ 3,197,810	\$ 7,165,927		\$ (6,844,343)	\$ 72,493,656	\$ -	\$ 62,129,919	\$ 3,197,810	\$ 7,165,927		
26																					
27		Non-Operating Revenue																			
28	91514260	Facility Maintenance		1,143,379	(1,143,379)	-	-		-	-	-	-		-	-	-	-	-	-		
29	91704273	T-Tower Usage Fees		959,814	-	959,814	959,814	Transmission		-	959,814	-		-	959,814	-	959,814	-	-		
30	91104456	SALES of NOx ALLOWANCES		112,432	-	112,432	112,432	Production		112,432	-	-		-	112,432	112,432	-	-	-		
31	91104039	Reinspection Fee		6,114	-	6,114	6,114	Distribution		-	6,114	-		-	6,114	-	-	-	6,114		
32	91104476	ELECTRIC VEHICLE CHARG		21,102	-	21,102	21,102	Distribution		-	21,102	-		-	21,102	-	-	-	21,102		
33	91314549	Sales-Prim Maint/Emrgy Out Res		6,433	-	6,433	6,433	Distribution		-	6,433	-		-	6,433	-	-	-	6,433		
34	91304479	After Hours Turn On		(1,556)	-	(1,556)	(1,556)	Distribution		-	(1,556)	-		-	(1,556)	-	-	-	(1,556)		
35	91304514	Green Building Sales		92,230	-	92,230	92,230	Production		92,230	-	-		-	92,230	92,230	-	-	-		
36	91304855	Apt Mgr Initiation Fee		238,300	-	238,300	238,300	Customer		-	-	238,300		-	238,300	-	-	-	238,300		
37	91804861	Infrastr Contract Assess-Distr		117,883	-	117,883	117,883	Distribution		-	117,883	-		-	117,883	-	-	-	117,883		
38	91704866	Tower Application Fees		25,200	-	25,200	25,200	Distribution		-	25,200	-		-	25,200	-	-	-	25,200		
39	91304867	Analytical Lab Fees		441	-	441	441	Production		441	-	-		-	441	441	-	-	-		
40	91104874	Miscellaneous Rev-Oper		125,378	-	125,378	125,378	Production		125,378	-	-		-	125,378	125,378	-	-	-		
41	91304874	Miscellaneous Rev-Nonop		(74,214)	-	(74,214)	(74,214)	Distribution		-	(74,214)	-		-	(74,214)	-	-	-	(74,214)		
42	91304875	Returned Check Fee		178,724	-	178,724	178,724	Customer		-	-	178,724		-	178,724	-	-	-	178,724		
43	91304427	ACCT RESEARCH FEE		1,484	-	1,484	1,484	Customer		-	-	1,484		-	1,484	-	-	-	1,484		
44	91104877	Junk/Scrap		845,087	-	845,087	845,087	Distribution		-	845,087	-		-	845,087	-	-	-	845,087		
45	91304877	Junk/Scrap		2,372	-	2,372	2,372	Distribution		-	2,372	-		-	2,372	-	-	-	2,372		
46	91304879	Cash Over/Short		3	-	3	3	Customer		-	-	3		-	3	-	-	-	3		
47	91304881	Sales Tax Discount		155,725	-	155,725	155,725	Customer		-	-	155,725		-	155,725	-	-	-	155,725		
48	91804882	Pole Application Fee		514,605	-	514,605	514,605	Distribution		-	514,605	-		-	514,605	-	-	-	514,605		
49	91304883	New Service Connections		2,713,118	-	2,713,118	2,713,118	Distribution		-	2,713,118	-		-	2,713,118	-	-	-	2,713,118		
50	91304889	Construction Loop Fee		14,325	-	14,325	14,325	Distribution		-	14,325	-		-	14,325	-	-	-	14,325		
51	91804894	Infrastructure Misc Rev-Distr		123,513	-	123,513	123,513	Distribution		-	123,513	-		-	123,513	-	-	-	123,513		
52	91704894	Infrastructure Misc Rev-Tran		722,873	-	722,873	722,873	Transmission		-	722,873	-		-	722,873	-	-	-	722,873		
53	91304952	Rentals Non Operating		2,500	-	2,500	2,500	Production		2,500	-	-		-	2,500	2,500	-	-	-		
54	91104952	Rentals Operating		32,120	-	32,120	32,120	Production		32,120	-	-		-	32,120	32,120	-	-	-		
55	91304953	FPF Rental		1,980,456	-	1,980,456	1,980,456	Production		1,980,456	-	-		-	1,980,456	1,980,456	-	-	-		
56	91114365	ERCOT TCR Revenues		1,551,088	-	1,551,088	1,551,088	Production		1,551,088	-	-	WP E-5.1.2	(1,258,619)	292,469	292,469	-	-	-		
57		Sub-Total		\$ 11,610,931	\$ (1,143,379)	\$ 10,467,552	\$ 10,467,552		\$ 3,896,645	\$ 1,682,688	\$ 4,313,983	\$ 574,236		\$ (1,258,619)	\$ 9,208,933	\$ 2,638,026	\$ 1,682,688	\$ 4,313,983	\$ 574,236		
58																					
59																					
Line 25 + 57				\$ 108,277,160	\$ (18,471,610)	\$ 89,805,550	\$ 89,805,550		\$ 3,896,645	\$ 70,656,949	\$ 7,511,793	\$ 7,740,163		\$ (8,102,962)	\$ 81,702,589	\$ 2,638,026	\$ 63,812,606	\$ 7,511,793	\$ 7,740,163		

Austin Energy
Electric Cost of Service and Rate Design

WP E-5.1.1

Work Paper E-5.1.1
Transmission Regulated Cost of Service

WP E-5.1.1

No.	Description	Reference	FY 2014 (A)	Known & Measurable ¹ (B)	Test Year (C)
1	Transmission Other Revenues				
2	91104475 Transmission Services	WP E-5.1	\$ 68,974,261	(6,844,343)	\$ 62,129,919
3					
4	Total		\$ 68,974,261	\$ (6,844,343)	\$ 62,129,919
5					
6					
7	Transmission O&M (Schedule A, Row 4, Col L)	145,698,897			
8	Less FERC 565, Retail Transmission Cost (Schedule D-1)	(116,855,952)			
9					
10	Wholesale Transmission O&M	28,842,945			
11					
12	Wholesale Transmission Depreciation Expense (Schedule A, Row 6, Col L)	16,333,280			
13	Wholesale Transmission Return (Schedule A, Row 28, Col L)	18,636,382			
14					
15	Wholesale Transmission Cost of Service	63,812,606			
16	Less Other Non-Operating Transmission Revenue (Schedule E-5, Row 4, Col L)	(1,682,688)			
17					
18	TY Wholesale Transmission Cost of Service	62,129,919			
19					
20	FY2014 Wholesale Transmission Revenue (WP E-5.1, Row 6, Col G)	(68,974,261)			
21					
22	Adjustment to set Transmission Wholesale Revenue equal to Wholesale Transmission COS	(6,844,343)			
23					
24					
25	Notes:				
26	¹ Adjustments to set revenue from Transmission Services (plus non-operating revenues) equal to the Transmission Cost of Service (excluding FERC 565)				

Austin Energy
Electric Cost of Service and Rate Design

WP E-5.1.2

Work Paper E-5.1.2
CRR Revenue

WP E-5.1.2

No.	FERC Acct	Description	FY 2014 (A)	Known & Measurable ¹ (B)	Test Year (C)
1		CRR Revenue			
2		Regulatory Revenue	\$ 9,305,747	\$ 1,258,619	\$ 10,564,366
3		Other Revenue	\$ 1,551,088	(1,258,619)	\$ 292,469
4			<u>\$ 10,856,835</u>	<u>\$ -</u>	<u>\$ 10,856,835</u>

Notes:

¹ Move portion of TCR Revenues not related to contract customers to Regulatory Revenue for offset against the Regulatory pass-through

Schedule E-6
Wheeling Revenue Under Existing Contracts

Schedule E-6

FERC		Description	Reference	Non-Electric		Electric Allocation to		Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
No.	Acct			Total Company	Adjustment/Transfer	Total Electric	Texas	Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			(I)	(J)	(K)	(L)
1	Wheeling Revenue Under Existing Contracts																
2	This is not applicable to Austin Energy.																

Schedule F-1
Functionalization Factors

Schedule F-1

No.	Name	Description	Reference	Historical Allocation to				Total	Normalized Allocation to				Total
				Production	Transmission	Distribution	Customer		Production	Transmission	Distribution	Customer	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Production	Direct Assignment to Production		100.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	100.0%
2	Transmission	Direct Assignment to Transmission		0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%	100.0%
3	Distribution	Direct Assignment to Distribution		0.0%	0.0%	100.0%	0.0%	100.0%	0.0%	0.0%	100.0%	0.0%	100.0%
4	Customer	Direct Assignment to Customer		0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	100.0%	100.0%
5	TRAN-DIST	Equal Allocation between Transmission and Distribution Functions		0.0%	50.0%	50.0%	0.0%	100.0%	0.0%	50.0%	50.0%	0.0%	100.0%
6	Other Revenue	Functionalization of Other Revenue	Schedule E-5	4.3%	78.7%	8.4%	8.6%	100.0%	3.2%	78.1%	9.2%	9.5%	100.0%
7	Amort CIAC	Amortization of Contributions in Aid of Construction	WP F-1.1	0.0%	2.5%	97.5%	0.0%	100.0%	0.0%	2.5%	97.5%	0.0%	100.0%
8	CIP-Cash	Electric Cash Funded Capital Improvement Spending	WP C-3.4	26.5%	11.8%	56.8%	4.9%	100.0%	26.3%	11.7%	56.9%	5.1%	100.0%
9	CIP-Debt	Test Year Electric Debt Funded Capital Improvement Spending	WP C-3.1	45.9%	17.6%	36.5%	0.0%	100.0%	38.0%	17.5%	44.5%	0.0%	100.0%
10	COM-MS	Common Material and Supplies	WP F-1.2	43.7%	10.3%	46.0%	0.0%	100.0%	43.7%	10.3%	46.0%	0.0%	100.0%
11	CWIP	Construction Work in Progress	Schedule B-4	29.1%	14.5%	55.6%	0.9%	100.0%	29.1%	14.5%	55.6%	0.9%	100.0%
12	Bond Debt	Bond Accrual Debt Service	WP F-1.3	46.0%	17.6%	36.4%	0.0%	100.0%	38.1%	17.4%	44.5%	0.0%	100.0%
13	DEPN	Depreciation of Electric Plant In Service	WP E-1	44.0%	11.3%	43.8%	0.9%	100.0%	44.0%	11.3%	43.8%	0.9%	100.0%
14	FERC 392	Transportation Equipment Allocation	WP F-1.4	4.5%	19.9%	73.6%	2.0%	100.0%	4.5%	19.9%	73.6%	2.0%	100.0%
15	FERC 397	Communication Equipment Allocation	WP F-1.5	43.8%	3.8%	43.4%	9.0%	100.0%	43.8%	3.8%	43.4%	9.0%	100.0%
16	SQFT	Useable Square Footage	WP F-1.6	27.5%	11.1%	56.4%	5.1%	100.0%	27.5%	11.1%	56.4%	5.1%	100.0%
17	G-GPLT	Gross General Plant In Service	WP F-1.7	28.6%	10.8%	55.3%	5.3%	100.0%	28.6%	10.8%	55.3%	5.3%	100.0%
18	G-PLT	Gross Electric Plant In Service	WP F-1.7	47.3%	12.4%	39.8%	0.5%	100.0%	47.3%	12.4%	39.8%	0.5%	100.0%
19	G-PLTxGPLT	Gross Electric Plant In Service, Excluding General Plant	WP F-1.7	49.2%	12.6%	38.2%	0.0%	100.0%	49.2%	12.6%	38.2%	0.0%	100.0%
20	N-GPLT	Net General Plant In Service	WP F-1.7	27.6%	11.3%	56.2%	4.9%	100.0%	27.6%	11.3%	56.2%	4.9%	100.0%
21	N-PLT	Net Electric Plant In Service	WP F-1.7	43.1%	14.8%	41.7%	0.4%	100.0%	43.1%	14.8%	41.7%	0.4%	100.0%
22	N-PLTxGPLT	Net Electric Plant In Service, Excluding General Plant	WP F-1.7	44.6%	15.1%	40.3%	0.0%	100.0%	44.6%	15.1%	40.3%	0.0%	100.0%
23	N-PLTxTrans&GPLT	Net Electric Plant In Service, Excluding Transmission & General Plant	WP F-1.7	52.5%	0.0%	47.5%	0.0%	100.0%	52.5%	0.0%	47.5%	0.0%	100.0%
24	Insurance	Insurance	WP F-1.8	69.3%	5.0%	25.2%	0.4%	100.0%	69.3%	5.0%	25.2%	0.4%	100.0%
25	Interest	Interest Income	WP C-3.5	84.1%	2.0%	14.5%	-0.6%	100.0%	49.3%	19.2%	24.2%	7.3%	100.0%
26	O&MxFP	Total O&M, Including A&G but Excluding Commodity Fuel and Purchased Power	WP F-1.9	45.2%	21.4%	14.5%	18.9%	100.0%	47.5%	23.1%	14.9%	14.4%	100.0%
27	O&MxAG	Total O&M, Excluding Commodity Fuel, Purchased Power and A&G	WP F-1.9	46.2%	24.7%	11.5%	17.6%	100.0%	48.7%	26.7%	12.3%	12.3%	100.0%
28	Payroll	Electric Labor Cost	WP D-3	21.3%	9.8%	35.7%	33.2%	100.0%	20.8%	9.1%	35.9%	34.2%	100.0%
29	PayrollxAG	Electric Labor Cost, Excluding Administrative and General Labor	WP D-3	21.3%	9.8%	35.7%	33.2%	100.0%	20.8%	9.1%	35.9%	34.2%	100.0%
30	PayrollxT&AG	Electric Labor, Excluding Transmission, Administrative and General Labor	WP F-1.10	23.6%	0.0%	39.6%	36.8%	100.0%	22.8%	0.0%	39.5%	37.7%	100.0%
31	RRxGFT	Gross Revenue Requirement, Excluding General Fund Transfer	WP F-1.11	36.6%	7.9%	38.8%	16.7%	100.0%	42.2%	7.2%	38.0%	12.7%	100.0%
32	SUB-MS	Substation Material and Supplies	WP F-1.12	0.0%	18.3%	81.7%	0.0%	100.0%	0.0%	18.3%	81.7%	0.0%	100.0%
33	CP	Commercial Paper	WP F-1.13	3.6%	59.8%	24.5%	12.1%	100.0%	3.6%	59.8%	24.5%	12.1%	100.0%
34	BAB Bond	Build America Bonds-Interest Income	WP F-1.14	50.6%	7.8%	41.6%	0.0%	100.0%	50.6%	7.8%	41.6%	0.0%	100.0%
35	NRRxT	Net Revenue Requirement, Excluding Wholesale Transmission	WP F-1.11	40.3%	-0.3%	42.4%	17.6%	100.0%	46.1%	0.0%	40.9%	13.0%	100.0%

Work Paper F-1.1
Amortization of Contributions in Aid of Construction

WP F-1.1

No.	Description	Reference	Total Company	Historical Allocation to		Normalized Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer	
				Non-Electric Adjustment/Transfer	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution								Customer
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)		
1	Amortization of Contributions in Aid of Construction																
2	2548 DCIAC AMD	WP B-11.4.2	\$ (22,664)	\$ -	\$ (22,664)	\$ (22,664)	Transmission	-	(22,664)	-	-	\$ -	\$ (22,664)	-	(22,664)	-	
3	DCIAC CTB-2921 / DCIAC OTHER - CTB 2922	WP B-11.4.3	\$ (104,692)	\$ -	\$ (104,692)	\$ (104,692)	Transmission	-	(104,692)	-	-	\$ -	\$ (104,692)	-	(104,692)	-	
4	All Other CIAC		\$ (5,020,201)	-	\$ (5,020,201)	\$ (5,020,201)	Distribution	-	-	(5,020,201)	-	-	(5,020,201)	-	-	(5,020,201)	
5	Total	WP B-11.4.1	\$ (5,147,557)	\$ -	\$ (5,147,557)	\$ (5,147,557)		\$ -	-	(127,356)	\$ (5,020,201)	\$ -	\$ -	\$ (5,147,557)	\$ -	-	
6	Allocation of Amortization of Contributions in Aid of Construction							0.00%	2.47%	97.53%	0.00%			0.00%	2.47%	97.53%	

Work Paper F-1.2
Common Material and Supplies

WP F-1.2

No.	Account Number	Description	Reference	Non-Electric		Electric Allocation to		Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer	Total Electric	Texas		Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Common Material and Supplies																		
2	154	Generation	WP B-8.1	\$ 12,045,548	\$ -	\$ 12,045,548	\$ 12,045,548	Production	12,045,548	-	-	-	WP B-8	\$ -	\$ 12,045,548	12,045,548	-	-	-
3	154	Transmission	WP B-8.1	\$ 2,168,565	-	2,168,565	2,168,565	Transmission	-	2,168,565	-	-	WP B-8	-	2,168,565	-	2,168,565	-	-
4	154	Distribution	WP B-8.1	\$ 9,655,122	-	9,655,122	9,655,122	Distribution	-	-	9,655,122	-	WP B-8	-	9,655,122	-	-	9,655,122	-
5	154	Substation	WP B-8.1	\$ 3,714,076	-	3,714,076	3,714,076	SUB-MS	-	681,193	3,032,883	-	WP B-8	-	3,714,076	-	681,193	3,032,883	-
6	154	Non-Electric	WP B-8.1	\$ 210	(210)	-	-	-	-	-	-	-	WP B-8	-	-	-	-	-	-
7		Sub-Total		\$ 27,583,521	\$ (210)	\$ 27,583,311	\$ 27,583,311		\$ 12,045,548	\$ 2,849,758	\$ 12,688,005	\$ -		\$ -	\$ 27,583,311	\$ 12,045,548	\$ 2,849,758	\$ 12,688,005	\$ -
8		Allocation of Common Material and Supplies							43.67%	10.33%	46.00%	0.00%				43.67%	10.33%	46.00%	0.00%
9																			
10	154	Common - Pro-rate Remainder	WP B-8.1	\$ 904,625	\$ -	\$ 904,625	\$ 904,625		\$ 395,047	\$ 93,461	\$ 416,117	\$ -	-	\$ -	\$ 904,625	\$ 395,047	\$ 93,461	\$ 416,117	\$ -
11																			
12		Total Common Material and Supplies		\$ 28,488,146	\$ (210)	\$ 28,487,936	\$ 28,487,936		\$ 12,440,595	\$ 2,943,219	\$ 13,104,122	\$ -		\$ -	\$ 28,487,936	\$ 12,440,595	\$ 2,943,219	\$ 13,104,122	\$ -
13		Allocation of Common Material and Supplies							43.67%	10.33%	46.00%	0.00%				43.67%	10.33%	46.00%	0.00%

Work Paper F-1.3
Accrual Revenue Bond Debt Service

WP F-1.3

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
							Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Revenue Bond Debt Service																
2	Prior Lien	WP C-3.1.1	\$ 2,586,196	\$ -	\$ 2,586,196	\$ 2,586,196	\$ 1,545,014	\$ 19,566	\$ 1,021,616	\$ -	WP C-3.1.1	\$ 757,897	\$ 3,344,093	\$ 1,991,141	\$ -	\$ 1,352,952	\$ -
3	Subordinate Lien	WP C-3.1.1	7,307,409	-	7,307,409	7,307,409	91,554	2,397,544	4,818,311	-	WP C-3.1.1	47,010	7,354,419	92,144	2,412,968	4,849,307	-
4	Separate Lien	WP C-3.1.1	120,686,650	(3,696,667)	116,989,983	116,989,983	56,673,817	19,939,160	40,377,006	-	WP C-3.1.1	(25,302,790)	91,687,193	36,887,425	15,449,515	39,350,253	-
			130,580,255	(3,696,667)	126,883,588	126,883,588	58,310,385	22,356,270	46,216,933	-		(24,497,883)	102,385,705	38,970,710	17,862,483	45,552,512	-
							45.96%	17.62%	36.42%	0.00%				38.06%	17.45%	44.49%	0.00%

Work Paper F-1.4
Transportation Equipment FERC 392

WP F-1.4

No.	Description	Reference	Non-Electric		Electric Allocation to		Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
			Total Company	Adjustment/Transfer	Total Electric	Texas		Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Transportation Equipment FERC 392																	
2	Transportation Equipment - GENERATION		\$ 1,041,267		\$ 1,041,267	\$ 1,041,267	Production	1,041,267	-	-	-		\$ -	\$ 1,041,267	1,041,267	-	-	-
3	Transportation Equipment - TRANSMISSION		4,649,201		4,649,201	4,649,201	Transmission	-	4,649,201	-	-		-	4,649,201	-	4,649,201	-	-
4	Transportation Equipment - DISTRIBUTION		17,205,575		17,205,575	17,205,575	Distribution	-	-	17,205,575	-		-	17,205,575	-	-	17,205,575	-
5	Transportation Equipment - CUSTOMER		\$ 473,112		473,112	473,112	Customer	-	-	-	473,112		-	473,112	-	-	-	473,112
6			\$ 23,369,156	\$ -	\$ 23,369,156	\$ 23,369,156		\$ 1,041,267	\$ 4,649,201	\$ 17,205,575	\$ 473,112		\$ -	\$ 23,369,156	\$ 1,041,267	\$ 4,649,201	\$ 17,205,575	\$ 473,112
7								4.46%	19.89%	73.63%	2.02%				4.46%	19.89%	73.63%	2.02%
8																		
9	Transportation Equipment - Pro-rate Common		\$ 6,475,152		\$ 6,475,152	\$ 6,475,152		\$ 288,515	\$ 1,288,206	\$ 4,767,340	\$ 131,090		\$ -	\$ 6,475,152	\$ 288,515	\$ 1,288,206	\$ 4,767,340	\$ 131,090
10																		
11	Total FERC 392		\$ 29,844,307	\$ -	\$ 29,844,307	\$ 29,844,307		\$ 1,329,782	\$ 5,937,407	\$ 21,972,915	\$ 604,203		\$ -	\$ 29,844,307	\$ 1,329,782	\$ 5,937,407	\$ 21,972,915	\$ 604,203
12	Allocation of FERC 392							4.46%	19.89%	73.63%	2.02%				4.46%	19.89%	73.63%	2.02%

Work Paper F-1.5
Communication Equipment Allocation

WP F-1.5

No.	FERC	Description	Reference	Non-Electric		Electric Allocation to		Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
				Total Company	Adjustment/Transfer	Total Electric	Texas		Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Communication Equipment FERC 397																		
2	397	Communication - Production	WP F-1.5.1	\$ 26,300,251		\$ 26,300,251	\$ 26,300,251	Production	26,300,251	-	-	-		\$ -	\$ 26,300,251	26,300,251	-	-	-
3	397	Communication - Transmission	WP F-1.5.1	2,275,629		2,275,629	2,275,629	Transmission	-	2,275,629	-	-		-	2,275,629	-	2,275,629	-	-
4	397	Communication - Distribution	WP F-1.5.1	26,062,088		26,062,088	26,062,088	Distribution	-	-	26,062,088	-		-	26,062,088	-	-	26,062,088	-
5	397	Communication - Customer	WP F-1.5.1	5,405,959		5,405,959	5,405,959	Customer	-	-	-	5,405,959		-	5,405,959	-	-	-	5,405,959
6				\$ 60,043,927	\$ -	\$ 60,043,927	\$ 60,043,927		\$ 26,300,251	\$ 2,275,629	\$ 26,062,088	\$ 5,405,959		\$ -	\$ 60,043,927	\$ 26,300,251	\$ 2,275,629	\$ 26,062,088	\$ 5,405,959
7									43.80%	3.79%	43.41%	9.00%				43.80%	3.79%	43.41%	9.00%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.5.1

Work Paper F-1.5.1
Communication Equipment Allocation

WP F-1.5.1

			Non-Electric Adjustment/ Transfer										
No.	Location	Discription	Direct Assignment	FY2014	Total Electric	Allocation	Total	Production	Transmission	Distribution	Customer	Total	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1													
2	TLCS	811 Barton Springs	Common	65,996		65,996	Prod	12,214,930	12,214,930				12,214,930
3	TLCS	Conversion Default	Common	507,852		507,852	Trans	1,034,271		1,034,271			1,034,271
4	CTMO	CTM Radio System	Dist	75,948		75,948	Dist	11,845,194			11,845,194		11,845,194
5	DPPP	Decker Power Plant	Prod	147,852		147,852	Customer	2,510,752				2,510,752	2,510,752
6	SBDD	Distribution Common	Dist	148,227		148,227							
7	SBDD	Distribution Sub Inside	Dist	4,700		4,700	Total Direct Assignment	27,605,148	12,214,930	1,034,271	11,845,194	2,510,752	27,605,148
8	ECCS	Energy Control Center - C	Common	7,994,308		7,994,308			44.25%	3.75%	42.91%	9.10%	100.00%
9	ECCD	Energy Control Center - D	Dist	6,902,499		6,902,499							
10	FPPS	Fayette Power Plant	Prod	46,508		46,508	Pro-rate Dist/Tran			8.03%	91.97%		
11	KRMD	Kramer Service Center	Dist	28,052		28,052	D/T	281,750		22,626	259,124		281,750
12	KRMS	Kramer Service Center -S	Common	868,736		868,736							
13	SBDD	Rosewood/Zaragoza bldg	Customer	21,950		21,950	Sub-total	27,886,897	12,214,930	1,056,897	12,104,318	2,510,752	27,886,897
14	ECCS	Rutherford Campus	Customer	2,488,802		2,488,802			43.80%	3.79%	43.41%	9.00%	100.00%
15	SHES	Sand Hill Energy Center	Prod	10,411		10,411							
16	STPP	South Texas Project	Prod	12,010,159		12,010,159	Pro-rate Common						
17	STED	St. Elmo Service Center	Dist	10,132		10,132	Common	32,157,029	14,085,320	1,218,732	13,957,770	2,895,207	32,157,029
18	SBCS	Substation Common	D/T	281,750		281,750							
19	SCCD	System Control Center	Dist	4,675,637		4,675,637	Total 397 Allocated	60,043,927	26,300,251	2,275,629	26,062,088	5,405,959	60,043,927
20	TLCS	Taggables	Common	2,974,112		2,974,112			WP F-1.5	WP F-1.5	WP F-1.5	WP F-1.5	
21	TLCS	Town Lake Center	Common	19,746,024		19,746,024							
22	TLCS	Transmission Lines 138KV	Trans	353,454		353,454							
23	SBTT	Transmission Mass Property	Trans	1,860		1,860							
24	SBTT	Transmission Sub Inside	Trans	587,378		587,378							
25	SBTT	Transmission Sub Outside	Trans	91,579		91,579							
				60,043,927	-	60,043,927							

Work Paper F-1.6
Square Footage Allocator

WP F.1.6

No.	Description	Reference	Useable Square Feet	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
					Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)			(I)	(J)	(K)	(L)	(M)
1	Useable Square Footage														
2	Billing Services	WP F-1.6.1	7,505	Customer	-	-	-	7,505		-	7,505	-	-	-	7,505
3	Customer Service	WP F-1.6.1	15,121	Customer	-	-	-	15,121		-	15,121	-	-	-	15,121
4	Distribution	WP F-1.6.1	24,749	Distribution	-	-	24,749	-		-	24,749	-	-	24,749	-
5	Energy Services	WP F-1.6.1	115,458	Distribution	-	-	115,458	-		-	115,458	-	-	115,458	-
6	Metering	WP F-1.6.1	10,372	Distribution	-	-	10,372	-		-	10,372	-	-	10,372	-
7	Power Production & Generation	WP F-1.6.1	10,998	Production	10,998	-	-	-		-	10,998	10,998	-	-	-
8	Purchasing & SMBR	WP F-1.6.1	3,339	N-PLTxGPLT	1,489	504	1,346	-		-	3,339	1,489	504	1,346	-
9	Support Services	WP F-1.6.1	247,031	N-PLTxGPLT	110,166	37,281	99,583	-		-	247,031	110,166	37,281	99,583	-
10	Transmission	WP F-1.6.1	11,631	Transmission	-	11,631	-	-		-	11,631	-	11,631	-	-
11	Total		446,204		122,653	49,416	251,509	22,626		-	446,204	122,653	49,416	251,509	22,626
12					27.49%	11.07%	56.37%	5.07%				27.49%	11.07%	56.37%	5.07%

Austin Energy
Electric Cost of Service and Rate Design

WP F-1.6.1

Work Paper F-1.6.1
Useable Square Footage

WP F-1.6.1

No.	Description	Reference	Billing Services	Customer Service	Distribution	Energy Services	Metering	Power Production & Generation	Purchasing & SMBR	Support Services	Transmission	Useable Square Feet
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Useable Square Footage											
2	RLC		-	-	-	-	7,213	-	-	-	-	7,213
3	Decker Power Plant		-	-	-	-	-	1,149	-	-	-	1,149
4	Energy Control Center		-	502	5,442	-	-	-	-	3,472	3,213	12,629
5	Holly Power Plant		-	-	-	-	-	790	-	-	-	790
6	Kramer Service Center		-	-	8,166	-	3,159	733	-	1,276	7,765	21,100
7	811 Barton Springs		6,377	-	-	14,012	-	5,000	-	21,070	-	46,459
8	Mopac Steck		-	-	-	-	-	-	-	26,618	-	26,618
9	St Elmo		-	-	9,631	-	-	-	-	498	652	10,782
10	Rosewood Zaragosa		-	820	-	-	-	-	-	-	-	820
11	TLC		1,128	13,799	1,511	7,571	-	3,325	2,987	39,717	-	70,038
12	SCC		-	-	-	93,875	-	-	352	28,297	-	122,524
13	Justin Lane-Warehouse		-	-	-	-	-	-	-	77,000	-	77,000
14	Kramer Bldg D-Warehouse		-	-	-	-	-	-	-	30,245	-	30,245
15	St. Elmo-Warehouse		-	-	-	-	-	-	-	18,836	-	18,836
16	Total		7,505	15,121	24,749	115,458	10,372	10,998	3,339	247,031	11,631	446,204

Work Paper F-1.7
Net Electric Plant In Service

WP F-1.7

No.	Description	Reference	Total Company (A)	Non-Electric Adjustment/Transfer (B)	Total Electric (C)	Electric Allocation to Texas (D)	Historical Allocation to				Known & Measurable (I)	Adjusted Total Electric to Texas (J)	Normalized Allocation to			
							Production (E)	Transmission (F)	Distribution (G)	Customer (H)			Production (K)	Transmission (L)	Distribution (M)	Customer (N)
1	Net Electric Plant In Service															
2	Original Cost															
3	Plant in Service Excluding General Plant	Schedule B-1	\$ 4,380,803,593	\$ (174,634,405)	\$ 4,206,169,187	\$ 4,206,169,187	\$ 2,067,984,646	\$ 530,540,192	\$ 1,607,644,349	\$ -	\$ -	\$ 4,206,169,187	\$ 2,067,984,646	\$ 530,540,192	\$ 1,607,644,349	\$ -
4	General Plant Excluding Communications Equipment	Schedule B-2	359,417,910	(514,887)	358,903,023	358,903,023	93,639,879	42,816,148	205,707,889	16,739,107	-	358,903,023	93,639,879	42,816,148	205,707,889	16,739,107
5	Communications Equipment (FERC 397)	Schedule B-3	60,043,927	-	60,043,927	60,043,927	26,300,251	2,275,629	26,062,088	5,405,959	-	60,043,927	26,300,251	2,275,629	26,062,088	5,405,959
6	Total Original Cost of Plant in Service		\$ 4,800,265,430	\$ (175,149,293)	\$ 4,625,116,137	\$ 4,625,116,137	\$ 2,187,924,776	\$ 575,631,969	\$ 1,839,414,326	\$ 22,145,066	\$ -	\$ 4,625,116,137	\$ 2,187,924,776	\$ 575,631,969	\$ 1,839,414,326	\$ 22,145,066
7																
8	Accumulated Depreciation															
9	Plant in Service Excluding General Plant	Schedule B-5	\$ 2,174,197,273	\$ (42,991,272)	\$ 2,131,206,001	\$ 2,131,206,001	\$ 1,142,629,143	\$ 217,392,740	\$ 771,184,117	\$ -	\$ -	\$ 2,131,206,001	\$ 1,142,629,143	\$ 217,392,740	\$ 771,184,117	\$ -
10	General Plant Excluding Communications Equipment	Schedule B-5	164,531,016	(203,938)	164,327,078	164,327,078	40,916,491	20,312,115	95,664,603	7,433,869	-	164,327,078	40,916,491	20,312,115	95,664,603	7,433,869
11	Communications Equipment (FERC 397)	Schedule B-5	54,170,595	-	54,170,595	54,170,595	23,727,633	2,053,033	23,512,767	4,877,163	-	54,170,595	23,727,633	2,053,033	23,512,767	4,877,163
12	Total Accumulated Depreciation of Plant in Service		\$ 2,392,898,885	\$ (43,195,211)	\$ 2,349,703,674	\$ 2,349,703,674	\$ 1,207,273,267	\$ 239,757,889	\$ 890,361,487	\$ 12,311,032	\$ -	\$ 2,349,703,674	\$ 1,207,273,267	\$ 239,757,889	\$ 890,361,487	\$ 12,311,032
13																
14	Net Plant in Service															
15	Plant in Service Excluding General Plant		\$ 2,206,606,320	\$ (131,643,133)	\$ 2,074,963,187	\$ 2,074,963,187	\$ 925,355,503	\$ 313,147,452	\$ 836,460,232	\$ -	\$ -	\$ 2,074,963,187	\$ 925,355,503	\$ 313,147,452	\$ 836,460,232	\$ -
16	General Plant Excluding Communications Equipment		194,886,894	(310,949)	194,575,945	194,575,945	52,723,388	22,504,033	110,043,286	9,305,238	-	194,575,945	52,723,388	22,504,033	110,043,286	9,305,238
17	Communications Equipment (FERC 397)		5,873,331	-	5,873,331	5,873,331	2,572,618	222,596	2,549,322	528,796	-	5,873,331	2,572,618	222,596	2,549,322	528,796
18	Total Net Plant in Service		\$ 2,407,366,545	\$ (131,954,082)	\$ 2,275,412,463	\$ 2,275,412,463	\$ 980,651,509	\$ 335,874,081	\$ 949,052,839	\$ 9,834,034	\$ -	\$ 2,275,412,463	\$ 980,651,509	\$ 335,874,081	\$ 949,052,839	\$ 9,834,034
19																
20																
21	Net Plant Allocations															
22	Net Plant in Service Excluding General Plant						44.6%	15.1%	40.3%	0.0%			44.6%	15.1%	40.3%	0.0%
23	Net General Plant						27.6%	11.3%	56.2%	4.9%			27.6%	11.3%	56.2%	4.9%
24	Total Net Plant in Service						43.1%	14.8%	41.7%	0.4%			43.1%	14.8%	41.7%	0.4%
25																
26	Gross Plant Allocations															
27	Gross Plant in Service Excluding General Plant						49.2%	12.6%	38.2%	0.0%			49.2%	12.6%	38.2%	0.0%
28	Gross General Plant						28.6%	10.8%	55.3%	5.3%			28.6%	10.8%	55.3%	5.3%
29	Total Gross Plant in Service						47.3%	12.4%	39.8%	0.5%			47.3%	12.4%	39.8%	0.5%
30																
31	Net Plant Excluding Transmission & General Plant															
32	Net Plant in Service Excluding General Plant		2,206,606,320	(131,643,133)	\$ 2,074,963,187	\$ 2,074,963,187	925,355,503	313,147,452	836,460,232	-	-	\$ 2,074,963,187	925,355,503	313,147,452	836,460,232	-
33	Less Transmission Plant					(313,147,452)		(313,147,452)				(313,147,452)				
34																
35	Net Plant in Service Excluding Transmission & General Plant					1,761,815,735	925,355,503	-	836,460,232	-		1,761,815,735	925,355,503	-	836,460,232	-
36							52.5%	0.0%	47.5%	0.0%			52.5%	0.0%	47.5%	0.0%

Work Paper F-1.8
All Risk Insurance

WP F-1.8																										
All Risk Insurance																										
No.	Description	Reference	Estimated Property Value (A)	Non-Electric Adjustment/Transfer (B)	Total Electric (C)	Electric Allocation to		Historical Allocation to				K&M Reference (J)	Known & Measurable (K)	Adjusted Total Electric to Texas (L)	Normalized Allocation to											
						Texas (D)	Allocater (E)	Production (F)	Transmission (G)	Distribution (H)	Customer (I)				Production (M)	Transmission (N)	Distribution (O)	Customer (P)								
1	All Risk Insurance																									
2	Decker Creek Power Plant	Decker Ck Rd	Power Plant	753,278,045	-	753,278,045	753,278,045	Production	753,278,045	-	-	-	-	-	753,278,045	753,278,045	-	-	-	-	-	-	-	-	-	-
3	Holly Street Station	2400 Holly St	Power Plant	37,882,332	-	37,882,332	37,882,332	Production	37,882,332	-	-	-	-	-	37,882,332	37,882,332	-	-	-	-	-	-	-	-	-	-
4	Sandhill Power Plant	1101 Fallwell Lane, Del Valle, TX 78617	Power Plant	454,661,763	-	454,661,763	454,661,763	Production	454,661,763	-	-	-	-	-	454,661,763	454,661,763	-	-	-	-	-	-	-	-	-	-
5	Kramer Lane Service Center	2412 Kramer Ln	Buildings	14,506,484	-	14,506,484	14,506,484	SQFT	3,987,569	1,606,561	8,176,775	3,987,569	1,606,561	8,176,775	735,579	-	14,506,484	3,987,569	1,606,561	8,176,775	735,579	-	-	-	-	-
6	St. Elmo Service Center	4411 Meindarus	Buildings	9,670,989	-	9,670,989	9,670,989	SQFT	2,658,379	1,071,041	5,451,184	2,658,379	1,071,041	5,451,184	490,386	-	9,670,989	2,658,379	1,071,041	5,451,184	490,386	-	-	-	-	-
7	Dall Children's Hospital	4901 Lancaster Dr	Chiller Plant	25,688,290	(25,688,290)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	District Cooling Center #1 (Hobby Building)	300 San Antonio	Chiller Plant	14,222,043	(14,222,043)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	District Cooling Center #2	410 Sabine	Chiller Plant	53,104,824	(53,104,824)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Domain Chiller Plant	Braker Lane	Chiller Plant	26,942,110	(26,942,110)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Backstop Control Center	Decker Creek Rd.	Monitor Station	756,171	-	756,171	756,171	SQFT	207,858	83,744	426,226	207,858	83,744	426,226	38,343	-	756,171	207,858	83,744	426,226	38,343	-	-	-	-	-
12	Back up Control Center	301 West Ave	Monitor Station	18,536,063	-	18,536,063	18,536,063	SQFT	5,095,227	2,052,828	10,448,102	5,095,227	2,052,828	10,448,102	939,907	-	18,536,063	5,095,227	2,052,828	10,448,102	939,907	-	-	-	-	-
13	AMD Distribution Substation	5204 E. Ben White	Substation	1,627,293	-	1,627,293	1,627,293	Transmission	-	1,627,293	-	-	-	-	-	-	1,627,293	-	1,627,293	-	-	-	-	-	-	-
14	Angus Valley Distribution Substation	6509 Yaupon Drive	Substation	4,124,132	-	4,124,132	4,124,132	Distribution	-	4,124,132	-	-	-	-	-	-	4,124,132	-	4,124,132	-	-	-	-	-	-	-
15	Austin Dam Distribution Substation	3617 Lake Austin Blvd	Substation	3,923,633	-	3,923,633	3,923,633	Distribution	-	3,923,633	-	-	-	-	-	-	3,923,633	-	3,923,633	-	-	-	-	-	-	-
16	Austrop Transmission Substation	Black & Manor Rd	Substation	14,207,138	-	14,207,138	14,207,138	Transmission	-	14,207,138	-	-	-	-	-	-	14,207,138	-	14,207,138	-	-	-	-	-	-	-
17	Balkones Substation	3300 Braker Lane	Substation	3,042,861	-	3,042,861	3,042,861	Distribution	-	3,042,861	-	-	-	-	-	-	3,042,861	-	3,042,861	-	-	-	-	-	-	-
18	Barton Distribution Substation	2002 Loop 340	Substation	7,836,564	-	7,836,564	7,836,564	Distribution	-	7,836,564	-	-	-	-	-	-	7,836,564	-	7,836,564	-	-	-	-	-	-	-
19	Bee Creek Distribution Substation	3602 Red Bad TI	Substation	5,720,467	-	5,720,467	5,720,467	Distribution	-	5,720,467	-	-	-	-	-	-	5,720,467	-	5,720,467	-	-	-	-	-	-	-
20	Bergstrom Distribution Substation	1800 Bastrop Hwy	Substation	4,536,574	-	4,536,574	4,536,574	Distribution	-	4,536,574	-	-	-	-	-	-	4,536,574	-	4,536,574	-	-	-	-	-	-	-
21	Ed Bluestein Distribution Substation	3501 Ed Bluestein	Substation	8,538,788	-	8,538,788	8,538,788	Distribution	-	8,538,788	-	-	-	-	-	-	8,538,788	-	8,538,788	-	-	-	-	-	-	-
22	Iracknowledge Distrib Substation	13001 M 35	Substation	7,440,317	-	7,440,317	7,440,317	Distribution	-	7,440,317	-	-	-	-	-	-	7,440,317	-	7,440,317	-	-	-	-	-	-	-
23	Brodie Lane Substation	9612 Brodie Lane	Substation	5,532,960	-	5,532,960	5,532,960	Distribution	-	5,532,960	-	-	-	-	-	-	5,532,960	-	5,532,960	-	-	-	-	-	-	-
24	Bullick Hollow	6800 N FM 620	Substation	4,507,480	-	4,507,480	4,507,480	Distribution	-	4,507,480	-	-	-	-	-	-	4,507,480	-	4,507,480	-	-	-	-	-	-	-
25	Burleson Trans Distrib Substation	3700 Todd Lane	Substation	7,019,518	-	7,019,518	7,019,518	Distribution	-	7,019,518	-	-	-	-	-	-	7,019,518	-	7,019,518	-	-	-	-	-	-	-
26	Camerson Distribution Substation	1312 Rutherford Ln	Substation	7,125,712	-	7,125,712	7,125,712	Distribution	-	7,125,712	-	-	-	-	-	-	7,125,712	-	7,125,712	-	-	-	-	-	-	-
27	Cardinal La Distribution Substation	8103 Cardinal Ln	Substation	8,043,034	-	8,043,034	8,043,034	Distribution	-	8,043,034	-	-	-	-	-	-	8,043,034	-	8,043,034	-	-	-	-	-	-	-
28	Carson Ck Distribution Substation	3310 McCall Ln	Substation	6,105,973	-	6,105,973	6,105,973	Distribution	-	6,105,973	-	-	-	-	-	-	6,105,973	-	6,105,973	-	-	-	-	-	-	-
29	Central Austin Substation	909 W. 45th	Substation	4,632,335	-	4,632,335	4,632,335	Distribution	-	4,632,335	-	-	-	-	-	-	4,632,335	-	4,632,335	-	-	-	-	-	-	-
30	Commons Ford Distrib Substation	115 River Hills Rd	Substation	5,755,879	-	5,755,879	5,755,879	Distribution	-	5,755,879	-	-	-	-	-	-	5,755,879	-	5,755,879	-	-	-	-	-	-	-
31	Darfin Gm Distribution Substation	3971 Decker Ln	Substation	3,971,266	-	3,971,266	3,971,266	Distribution	-	3,971,266	-	-	-	-	-	-	3,971,266	-	3,971,266	-	-	-	-	-	-	-
32	Decker Plant Trans Substation	8000 E. 4th	Substation	7,399,474	-	7,399,474	7,399,474	Transmission	-	-	7,399,474	-	-	-	-	-	7,399,474	-	7,399,474	-	-	-	-	-	-	-
33	Dessau Substation	3200 E. Yeager Lane	Substation	17,064,446	-	17,064,446	17,064,446	Distribution	-	17,064,446	-	-	-	-	-	-	17,064,446	-	17,064,446	-	-	-	-	-	-	-
34	Dunlap	8413 Taylor Lane	Substation	11,613,976	-	11,613,976	11,613,976	Transmission	-	11,613,976	-	-	-	-	-	-	11,613,976	-	11,613,976	-	-	-	-	-	-	-
35	Eloxy Substation	8111 Circuit of the Americas, 78617	Substation	1,758,870	-	1,758,870	1,758,870	Distribution	-	1,758,870	-	-	-	-	-	-	1,758,870	-	1,758,870	-	-	-	-	-	-	-
36	Friest Substation	3909 N. IH35	Substation	10,150,400	-	10,150,400	10,150,400	Distribution	-	10,150,400	-	-	-	-	-	-	10,150,400	-	10,150,400	-	-	-	-	-	-	-
37	Frickville Distribution Substation	9800 N. 14th Frickville	Substation	4,276,581	-	4,276,581	4,276,581	Distribution	-	4,276,581	-	-	-	-	-	-	4,276,581	-	4,276,581	-	-	-	-	-	-	-
38	Garfield Transmission Substation	Elm Ridge Road	Substation	13,595,893	-	13,595,893	13,595,893	Transmission	-	13,595,893	-	-	-	-	-	-	13,595,893	-	13,595,893	-	-	-	-	-	-	-
39	Grove Distribution Substation	2706 Montopolis	Substation	5,815,280	-	5,815,280	5,815,280	Distribution	-	5,815,280	-	-	-	-	-	-	5,815,280	-	5,815,280	-	-	-	-	-	-	-
40	Hamilton Distribution Substation	4603 Hamilton Road	Substation	8,110,756	-	8,110,756	8,110,756	Distribution	-	8,110,756	-	-	-	-	-	-	8,110,756	-	8,110,756	-	-	-	-	-	-	-
41	Harris Distribution Substation	302 E. 24th	Substation	7,210,000	-	7,210,000	7,210,000	Distribution	-	7,210,000	-	-	-	-	-	-	7,210,000	-	7,210,000	-	-	-	-	-	-	-
42	H-Cross Distribution Substation	6714 Huff Springs	Substation	8,309,353	-	8,309,353	8,309,353	Distribution	-	8,309,353	-	-	-	-	-	-	8,309,353	-	8,309,353	-	-	-	-	-	-	-
43	Hidden Valley Substation	4501 N. FM620, Bldg G	Substation	4,401,020	-	4,401,020	4,401,020	Distribution	-	4,401,020	-	-	-	-	-	-	4,401,020	-	4,401,020	-	-	-	-	-	-	-
44	Holly Plant Trans Substation	2401 Holly St	Substation	3,738,229	-	3,738,229	3,738,229	Transmission	-	3,738,229	-	-	-	-	-	-	3,738,229	-	3,738,229	-	-	-	-	-	-	-
45	Holman Transmission Substation	10269 FM 1383, La Grange, TX 78945	Substation	1,756,119	-	1,756,119	1,756,119	Transmission	-	1,756,119	-	-	-	-	-	-	1,756,119	-	1,756,119	-	-	-	-	-	-	-
46	Howard Lane Distribution	2305 Gardenia St.	Substation	4,364,736	-	4,364,736	4,364,736	Distribution	-	4,364,736	-	-	-	-	-	-	4,364,736	-	4,364,736	-	-	-	-	-	-	-
47	Jett Distribution Substation	36222 Vaughn Ranch Rd	Substation	3,923,633	-	3,923,633	3,923,633	Distribution	-	3,923,633	-	-	-	-	-	-	3,923,633	-	3,923,633	-	-	-	-	-	-	-
48	Jollyville Distribution Substation	13175 Rutledge Spur	Substation	5,862,700	-	5,862,700	5,862,700	Distribution	-																	

Work Paper F-1.9
O&M Allocators

WP F-1.9

No.	Description	Reference	Historical Allocation to										Normalized Allocation to			
			Total Company	Non-Electric	Total Electric	Electric Allocation	Production	Transmission	Distribution	Customer	Known &	Adjusted Total	Production	Transmission	Distribution	Customer
				Adjustment/Transfer		to Texas					Measurable	Electric to Texas				
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				
1	Total O&M, Excluding Commodity Fuel, Purchased Power and A&G															
2	Total O&M Excluding A&G	Schedule D-1	\$ 895,832,638	\$ (60,099)	\$ 895,772,539	\$ 895,772,539	\$ 630,722,669	\$ 121,459,831	\$ 56,823,106	\$ 86,766,934	\$ (32,469,058)	\$ 863,303,482	\$ 612,427,438	\$ 130,727,986	\$ 60,207,313	\$ 59,940,745
3	Less: Commodity Fuel and Purchased Power															
4	Recoverable 501	WP B-9.3	(189,075,394)	-	(189,075,394)	(189,075,394)	(189,075,394)	-	-	-	86,444,474	(102,630,920)	(102,630,920)	-	-	-
5	Recoverable 518	WP B-9.3	(16,646,703)	-	(16,646,703)	(16,646,703)	(16,646,703)	-	-	-	(7,970,297)	(24,617,000)	(24,617,000)	-	-	-
6	Recoverable 547	WP B-9.3	-	-	-	-	-	-	-	-	(33,633,360)	(33,633,360)	(33,633,360)	-	-	-
7	Recoverable 555	WP B-9.3	(197,491,789)	-	(197,491,789)	(197,491,789)	(197,491,789)	-	-	-	(16,164,531)	(213,656,321)	(213,656,321)	-	-	-
8			\$ 492,618,753	\$ (60,099)	\$ 492,558,654	\$ 492,558,654	\$ 227,508,783	\$ 121,459,831	\$ 56,823,106	\$ 86,766,934	\$ (3,792,773)	\$ 488,765,881	\$ 237,889,838	\$ 130,727,986	\$ 60,207,313	\$ 59,940,745
9							46.19%	24.66%	11.54%	17.62%			48.67%	26.75%	12.32%	12.26%
10																
11	Total O&M, Including A&G but Excluding Commodity Fuel and Purchased Power															
12	Total O&M Excluding A&G	Schedule D-1	\$ 895,832,638	\$ (60,099)	\$ 895,772,539	\$ 895,772,539	\$ 630,722,669	\$ 121,459,831	\$ 56,823,106	\$ 86,766,934	\$ (32,469,058)	\$ 863,303,482	\$ 612,427,438	\$ 130,727,986	\$ 60,207,313	\$ 59,940,745
13	Total A&G	Schedule D-2	139,890,673	(532,717)	139,357,956	139,357,956	58,368,386	14,040,477	34,510,633	32,438,460	1,386,495	140,744,450	61,139,111	14,970,911	33,777,947	30,856,482
14	Less: Commodity Fuel and Purchased Power															
15	Recoverable 501	WP B-9.3	(189,075,394)	-	(189,075,394)	(189,075,394)	(189,075,394)	-	-	-	86,444,474	(102,630,920)	(102,630,920)	-	-	-
16	Recoverable 518	WP B-9.3	(16,646,703)	-	(16,646,703)	(16,646,703)	(16,646,703)	-	-	-	(7,970,297)	(24,617,000)	(24,617,000)	-	-	-
17	Recoverable 547	WP B-9.3	-	-	-	-	-	-	-	-	(33,633,360)	(33,633,360)	(33,633,360)	-	-	-
18	Recoverable 555	WP B-9.3	(197,491,789)	-	(197,491,789)	(197,491,789)	(197,491,789)	-	-	-	(16,164,531)	(213,656,321)	(213,656,321)	-	-	-
19			\$ 632,509,426	\$ (592,816)	\$ 631,916,610	\$ 631,916,610	\$ 285,877,169	\$ 135,500,308	\$ 91,333,739	\$ 119,205,394	\$ (2,406,278)	\$ 629,510,332	\$ 299,028,949	\$ 145,698,897	\$ 93,985,259	\$ 90,797,227
20							45.24%	21.44%	14.45%	18.86%			47.50%	23.14%	14.93%	14.42%

Work Paper F-1.10

Electric Labor, Excluding Transmission, Administrative and General Labor

WP F-1.10

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to					
							Production	Transmission	Distribution	Customer			Production	Transmission	Distribution	Customer		
																	(A)	(B)
1	Electric Labor, Excluding Transmission, Administrative and General Labor																	
2	Total Electric Labor	WP D-3	\$ 155,770,165	\$ -	\$ 155,770,165	\$ 155,770,165	\$ 33,141,533	\$ 15,339,808	\$ 55,601,938	\$ 51,686,886	\$ 1,409,396	\$ 157,179,562	\$ 32,627,246	\$ 14,333,175	\$ 56,396,142	\$ 53,822,999		
3	Less:																	
4	Transmission Labor	WP D-3	(10,041,539)	-	(10,041,539)	(10,041,539)	-	(10,041,539)	-	-	(70,696)	(10,112,235)	-	(10,112,235)	-	-	-	
5	A&G Labor	WP D-3	(53,801,995)	-	(53,801,995)	(53,801,995)	(11,446,868)	(5,298,269)	(19,204,545)	(17,852,312)	7,514,588	(46,287,406)	(9,608,314)	(4,220,940)	(16,607,955)	(15,850,197)		
6			\$ 91,926,632	\$ -	\$ 91,926,632	\$ 91,926,632	\$ 21,694,665	\$ -	\$ 36,397,393	\$ 33,834,574	\$ 8,853,289	\$ 100,779,921	\$ 23,018,932	\$ -	\$ 39,788,187	\$ 37,972,802		
7							23.60%	0.00%	39.59%	36.81%			22.84%	0.00%	39.48%	37.68%		

Work Paper F-1.11
Revenue Allocators

WP F-1.11

No.	Description	Reference	Historical Allocation to											Normalized Allocation to			
			Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to				Known & Measurable	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer		
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1	Gross Revenue Requirement, Excluding General Fund Transfer																
2	Total O&M	Schedule A	\$ 1,035,723,311	\$ (592,816)	\$ 1,035,130,495	\$ 1,035,130,495	\$ 689,091,055	\$ 135,500,308	\$ 91,333,739	\$ 119,205,394	\$ (31,082,563)	\$ 1,004,047,932	\$ 673,566,549	\$ 145,698,897	\$ 93,985,259	\$ 90,797,227	
3	Reallocate FERC 565 per TCOS Rules	Schedule D-1						\$ (108,023,817)	\$ 108,023,817					\$ (116,855,952)	\$ 116,855,952		
4	Less: Recoverable Power Supply	Schedule A	(501,593,157)	-	(501,593,157)	(501,593,157)	(501,593,157)	-	-	-	88,748,556	(412,844,601)	(412,844,601)	-	-	-	
5	Depreciation & Amortization of CIAC	Schedule A	147,302,442	(6,798,240)	140,504,202	140,504,202	64,015,023	16,333,280	58,777,979	1,377,921	-	140,504,202	64,015,023	16,333,280	58,777,979	1,377,921	
6	Other Expenses	Schedule A	40,888,095	(13,835,205)	27,052,889	27,052,889	12,096,805	-	12,354,069	2,602,015	(16,610,129)	10,442,761	3,488,638	-	4,572,855	2,381,267	
7	Total Expenses (before Return)		\$ 722,320,691	\$ (21,226,261)	\$ 701,094,430	\$ 701,094,430	\$ 263,609,726	\$ 43,809,770	\$ 270,489,604	\$ 123,185,330	\$ 41,055,864	\$ 742,150,294	\$ 328,225,609	\$ 45,176,225	\$ 274,192,045	\$ 94,556,415	
8																	
9	Return Less GFT																
10	Debt Service	Schedule C-3	\$ 130,995,451	\$ (3,842,913)	\$ 127,152,538	\$ 127,152,538	\$ 58,314,647	\$ 22,427,074	\$ 46,396,501	\$ 14,317	\$ (24,499,117)	\$ 102,653,421	\$ 38,974,972	\$ 17,933,287	\$ 45,730,845	\$ 14,317	
11	Required Reserve Contributions	Schedule C-3	-	-	-	-	-	-	-	-	-	11,590,703	5,348,585	-	4,738,146	1,503,972	
12	Internally Generated Funds for Construction	Schedule C-3	88,866,639	(2,763,667)	86,102,972	86,102,972	22,832,268	10,143,404	48,908,867	4,218,435	2,238,482	88,341,455	23,274,765	10,364,686	50,231,715	4,470,289	
13	Sub-Total		\$ 219,862,090	\$ (6,606,580)	\$ 213,255,510	\$ 213,255,510	\$ 81,146,915	\$ 32,570,477	\$ 95,305,367	\$ 4,232,751	\$ (10,669,932)	\$ 202,585,578	\$ 67,598,322	\$ 28,297,972	\$ 100,700,706	\$ 5,988,578	
14	Less:																
15	Depreciation & Amortization of CIAC	Schedule C-3	\$ (147,302,442)	\$ 6,798,240	\$ (140,504,202)	\$ (140,504,202)	\$ (64,015,023)	\$ (16,333,280)	\$ (58,777,979)	\$ (1,377,921)	\$ -	\$ (140,504,202)	\$ (64,015,023)	\$ (16,333,280)	\$ (58,777,979)	\$ (1,377,921)	
16	Interest and Dividend Income	Schedule C-3	(5,191,382)	-	(5,191,382)	(5,191,382)	(4,364,373)	(105,516)	(755,111)	33,617	558,230	(4,633,152)	(2,282,371)	(890,025)	(1,122,564)	(338,192)	
17	Contribution in Aid of Construction (CIAC)	Schedule C-3	(13,036,715)	217,405	(12,819,311)	(12,819,311)	-	-	(12,819,311)	-	(5,693,910)	(18,513,221)	-	-	(18,513,221)	-	
18	Sub-Total		\$ (165,530,540)	\$ 7,015,645	\$ (158,514,895)	\$ (158,514,895)	\$ (68,379,396)	\$ (16,438,795)	\$ (72,352,400)	\$ (1,344,304)	\$ (5,135,680)	\$ (163,650,575)	\$ (66,297,393)	\$ (17,223,305)	\$ (78,413,763)	\$ (1,716,113)	
19																	
20	Cash Flow Return Requested	Line 13 + 18	\$ 54,331,551	\$ 409,065	\$ 54,740,615	\$ 54,740,615	\$ 12,767,519	\$ 16,131,682	\$ 22,952,967	\$ 2,888,447	\$ (15,805,612)	\$ 38,935,003	\$ 1,300,929	\$ 11,074,667	\$ 22,286,943	\$ 4,272,465	
21																	
22	Revenue Requirement (before non-rate revenue)	Line 7 + 20	\$ 776,652,242	\$ (20,817,197)	\$ 755,835,045	\$ 755,835,045	\$ 276,377,245	\$ 59,941,452	\$ 293,442,571	\$ 126,073,778	\$ 25,250,252	\$ 781,085,297	\$ 329,526,538	\$ 56,250,892	\$ 296,478,988	\$ 98,828,879	
23							36.57%	7.93%	38.82%	16.68%		42.19%	7.20%	37.96%		12.65%	
24	Net Revenue Requirement, Excluding Wholesale Transmission																
25	Less: Other Non-Rate Revenue	Schedule E-5	(108,277,160)	18,471,610	(89,805,550)	(89,805,550)	(3,896,645)	(70,656,949)	(7,511,793)	(7,740,163)	8,102,962	(81,702,589)	(2,638,026)	(63,812,606)	(7,511,793)	(7,740,163)	
26	Plus: General Fund Transfer	Schedule C-3	105,000,000	-	105,000,000	105,000,000	38,394,106	8,327,019	40,764,807	17,514,068	-	105,000,000	44,297,706	7,561,714	39,855,178	13,285,402	
27	Sub-Total		\$ (3,277,160)	\$ 18,471,610	\$ 15,194,450	\$ 15,194,450	\$ 34,497,460	\$ (62,329,930)	\$ 33,253,014	\$ 9,773,905	\$ 8,102,962	\$ 23,297,411	\$ 41,659,679	\$ (56,250,892)	\$ 32,343,385	\$ 5,545,239	
28																	
29	Total	Line 22 + 27	\$ 773,375,082	\$ (2,345,587)	\$ 771,029,495	\$ 771,029,495	\$ 310,874,705	\$ (2,388,478)	\$ 326,695,585	\$ 135,847,683	\$ 33,353,214	\$ 804,382,709	\$ 371,186,217	\$ -	\$ 328,822,373	\$ 104,374,119	
30							40.32%	-0.31%	42.37%	17.62%		46.15%	0.00%	40.88%		12.98%	

Work Paper F-1.12
Substation Material and Supplies

WP F-1.12

No.	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Allocator	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
								Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Substation Material and Supplies																	
2	Transmission	WP B-8-.1	\$ 2,168,565		\$ 2,168,565	\$ 2,168,565	Transmission	-	2,168,565	-	-	WP B-8	\$ -	\$ 2,168,565	-	2,168,565	-	-
3	Distribution	WP B-8-.1	\$ 9,655,122		9,655,122	9,655,122	Distribution	-	-	9,655,122	-	WP B-8	-	9,655,122	-	-	9,655,122	-
4	Sub-Total		\$ 11,823,687	\$ -	\$ 11,823,687	\$ 11,823,687		\$ -	\$ 2,168,565	\$ 9,655,122	\$ -		\$ -	\$ 11,823,687	\$ -	\$ 2,168,565	\$ 9,655,122	\$ -
5								0.00%	18.34%	81.66%	0.00%				0.00%	18.34%	81.66%	0.00%
6																		
7	Substation - Common	WP B-8-.1	\$ 3,714,076		\$ 3,714,076	\$ 3,714,076		\$ -	\$ 681,193	\$ 3,032,883	\$ -	WP B-8	\$ -	\$ 3,714,076	\$ -	\$ 681,193	\$ 3,032,883	\$ -
8																		
9	Total Substation Material and Supplies		\$ 15,537,763	\$ -	\$ 15,537,763	\$ 15,537,763		\$ -	\$ 2,849,758	\$ 12,688,005	\$ -		\$ -	\$ 15,537,763	\$ -	\$ 2,849,758	\$ 12,688,005	\$ -
10	Allocation of Substation Material and Supplies							0.00%	18.34%	81.66%	0.00%				0.00%	18.34%	81.66%	0.00%

Work Paper F-1.13
Commercial Paper

WP F-1.13

No.	FERC Acct	Description	Reference	Historical Allocation to										Normalized Allocation to					
				Total Company	Non-Electric Adjustment/Tra nsfer	Total Electric	Electric Allocation to Texas	Allocator	Production	Transmission	Distribution	Customer	K&M Referenc e	Known & Measurab le	Adjusted Total Electric to Texas	Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	FY2014 Outstanding Principal Balance of Commercial Paper																		
2		Non-Electric	WP C-3.1.1.2	\$ 26,100,000	\$ (26,100,000)	\$ -	\$ -		-	-	-	-		\$ -	\$ -	-	-	-	-
3		Production	WP C-3.1.1.2	5,050,000	-	5,050,000	5,050,000	Production	5,050,000	-	-	-	-	-	5,050,000	5,050,000	-	-	-
4		Transmission	WP C-3.1.1.2	83,892,000	-	83,892,000	83,892,000	Transmission	-	83,892,000	-	-	-	-	83,892,000	-	83,892,000	-	-
5		Distribution	WP C-3.1.1.2	34,400,000	-	34,400,000	34,400,000	Distribution	-	-	34,400,000	-	-	-	34,400,000	-	-	34,400,000	-
6		Customer	WP C-3.1.1.2	16,963,000	-	16,963,000	16,963,000	Customer	-	-	-	16,963,000	-	-	16,963,000	-	-	-	16,963,000
7																			
8				166,405,000	(26,100,000)	140,305,000	140,305,000		5,050,000	83,892,000	34,400,000	16,963,000		-	140,305,000	5,050,000	83,892,000	34,400,000	16,963,000
9									3.60%	59.79%	24.52%	12.09%				3.60%	59.79%	24.52%	12.09%

Work Paper F-1.14
Build America Bonds - Interest Income
Direct allocation based on use of proceeds

WP F-1.14

No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Historical Allocation to				K&M Reference	Known & Measurable	Adjusted Total Electric to Texas	Normalized Allocation to			
								Production	Transmission	Distribution	Customer				Production	Transmission	Distribution	Customer
				(A)	(B)	(C)	(D)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Interest Income																	
2	Build America Bonds	WP C-3.5		\$ (1,804,275)	\$ -	\$ (1,804,275)	\$ (1,804,275)	(913,144)	(140,012)	(751,120)	-		\$ -	\$ (1,804,275)	(913,144)	(140,012)	(751,120)	-
3				(1,804,275)	-	(1,804,275)	(1,804,275)	(913,144)	(140,012)	(751,120)	-		-	(1,804,275)	(913,144)	(140,012)	(751,120)	-
4								50.6%	7.8%	41.6%	0.0%				50.6%	7.8%	41.6%	0.0%

Schedule F-2
Classification Factors (Production)

Schedule F-2

Other Factors (Production)			Demand Related										Energy Related										Other																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
No.	Name	Description	Reference	Quick Response - Natural Gas					Renewable - Landfill					Quick Response - Natural Gas					Economy - Purchased Power					Renewable - Wind					Renewable - Solar					ERCOT Administration Fees					Energy Efficiency Programs					GreenChoice																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	(AW)	(AX)	(AY)	(AZ)	(BA)	(BB)	(BC)	(BD)	(BE)	(BF)	(BG)	(BH)	(BI)	(BJ)	(BK)	(BL)	(BM)	(BN)	(BO)	(BP)	(BQ)	(BR)	(BS)	(BT)	(BU)	(BV)	(BW)	(BX)	(BY)	(BZ)	(CA)	(CB)	(CC)	(CD)	(CE)	(CF)	(CG)	(CH)	(CI)	(CJ)	(CK)	(CL)	(CM)	(CN)	(CO)	(CP)	(CQ)	(CR)	(CS)	(CT)	(CU)	(CV)	(CW)	(CX)	(CY)	(CZ)	(DA)	(DB)	(DC)	(DD)	(DE)	(DF)	(DG)	(DH)	(DI)	(DJ)	(DK)	(DL)	(DM)	(DN)	(DO)	(DP)	(DQ)	(DR)	(DS)	(DT)	(DU)	(DV)	(DW)	(DX)	(DY)	(DZ)	(EA)	(EB)	(EC)	(ED)	(EE)	(EF)	(EG)	(EH)	(EI)	(EJ)	(EK)	(EL)	(EM)	(EN)	(EO)	(EP)	(EQ)	(ER)	(ES)	(ET)	(EU)	(EV)	(EW)	(EX)	(EY)	(EZ)	(FA)	(FB)	(FC)	(FD)	(FE)	(FF)	(FG)	(FH)	(FI)	(FJ)	(FK)	(FL)	(FM)	(FN)	(FO)	(FP)	(FQ)	(FR)	(FS)	(FT)	(FU)	(FV)	(FW)	(FX)	(FY)	(FZ)	(GA)	(GB)	(GC)	(GD)	(GE)	(GF)	(GG)	(GH)	(GI)	(GJ)	(GK)	(GL)	(GM)	(GN)	(GO)	(GP)	(GQ)	(GR)	(GS)	(GT)	(GU)	(GV)	(GW)	(GX)	(GY)	(GZ)	(HA)	(HB)	(HC)	(HD)	(HE)	(HF)	(HG)	(HH)	(HI)	(HJ)	(HK)	(HL)	(HM)	(HN)	(HO)	(HP)	(HQ)	(HR)	(HS)	(HT)	(HU)	(HV)	(HW)	(HX)	(HY)	(HZ)	(IA)	(IB)	(IC)	(ID)	(IE)	(IF)	(IG)	(IH)	(II)	(IJ)	(IK)	(IL)	(IM)	(IN)	(IO)	(IP)	(IQ)	(IR)	(IS)	(IT)	(IU)	(IV)	(IW)	(IX)	(IY)	(IZ)	(JA)	(JB)	(JC)	(JD)	(JE)	(JF)	(JG)	(JH)	(JI)	(JJ)	(JK)	(JL)	(JM)	(JN)	(JO)	(JP)	(JQ)	(JR)	(JS)	(JT)	(JU)	(JV)	(JW)	(JX)	(JY)	(JZ)	(KA)	(KB)	(KC)	(KD)	(KE)	(KF)	(KG)	(KH)	(KI)	(KJ)	(KK)	(KL)	(KM)	(KN)	(KO)	(KP)	(KQ)	(KR)	(KS)	(KT)	(KU)	(KV)	(KW)	(KX)	(KY)	(KZ)	(LA)	(LB)	(LC)	(LD)	(LE)	(LF)	(LG)	(LH)	(LI)	(LJ)	(LK)	(LL)	(LM)	(LN)	(LO)	(LP)	(LQ)	(LR)	(LS)	(LT)	(LU)	(LV)	(LW)	(LX)	(LY)	(LZ)	(MA)	(MB)	(MC)	(MD)	(ME)	(MF)	(MG)	(MH)	(MI)	(MJ)	(MK)	(ML)	(MN)	(MO)	(MP)	(MQ)	(MR)	(MS)	(MT)	(MU)	(MV)	(MW)	(MX)	(MY)	(MZ)	(NA)	(NB)	(NC)	(ND)	(NE)	(NF)	(NG)	(NH)	(NI)	(NJ)	(NK)	(NL)	(NM)	(NN)	(NO)	(NP)	(NQ)	(NR)	(NS)	(NT)	(NU)	(NV)	(NW)	(NX)	(NY)	(NZ)	(OA)	(OB)	(OC)	(OD)	(OE)	(OF)	(OG)	(OH)	(OI)	(OJ)	(OK)	(OL)	(OM)	(ON)	(OO)	(OP)	(OQ)	(OR)	(OS)	(OT)	(OU)	(OV)	(OW)	(OX)	(OY)	(OZ)	(PA)	(PB)	(PC)	(PD)	(PE)	(PF)	(PG)	(PH)	(PI)	(PJ)	(PK)	(PL)	(PM)	(PN)	(PO)	(PP)	(PQ)	(PR)	(PS)	(PT)	(PU)	(PV)	(PW)	(PX)	(PY)	(PZ)	(QA)	(QB)	(QC)	(QD)	(QE)	(QF)	(QG)	(QH)	(QI)	(QJ)	(QK)	(QL)	(QM)	(QN)	(QO)	(QP)	(QQ)	(QR)	(QS)	(QT)	(QU)	(QV)	(QW)	(QX)	(QY)	(QZ)	(RA)	(RB)	(RC)	(RD)	(RE)	(RF)	(RG)	(RH)	(RI)	(RJ)	(RK)	(RL)	(RM)	(RN)	(RO)	(RP)	(RQ)	(RR)	(RS)	(RT)	(RU)	(RV)	(RW)	(RX)	(RY)	(RZ)	(SA)	(SB)	(SC)	(SD)	(SE)	(SF)	(SG)	(SH)	(SI)	(SJ)	(SK)	(SL)	(SM)	(SN)	(SO)	(SP)	(SQ)	(SR)	(SS)	(ST)	(SU)	(SV)	(SW)	(SX)	(SY)	(SZ)	(TA)	(TB)	(TC)	(TD)	(TE)	(TF)	(TG)	(TH)	(TI)	(TJ)	(TK)	(TL)	(TM)	(TN)	(TO)	(TP)	(TQ)	(TR)	(TS)	(TT)	(TU)	(TV)	(TW)	(TX)	(TY)	(TZ)	(UA)	(UB)	(UC)	(UD)	(UE)	(UF)	(UG)	(UH)	(UI)	(UJ)	(UK)	(UL)	(UM)	(UN)	(UO)	(UP)	(UQ)	(UR)	(US)	(UT)	(UU)	(UV)	(UW)	(UX)	(UY)	(UZ)	(VA)	(VB)	(VC)	(VD)	(VE)	(VF)	(VG)	(VH)	(VI)	(VJ)	(VK)	(VL)	(VM)	(VN)	(VO)	(VP)	(VQ)	(VR)	(VS)	(VT)	(VU)	(VV)	(VW)	(VX)	(VY)	(VZ)	(WA)	(WB)	(WC)	(WD)	(WE)	(WF)	(WG)	(WH)	(WI)	(WJ)	(WK)	(WL)	(WM)	(WN)	(WO)	(WP)	(WQ)	(WR)	(WS)	(WT)	(WU)	(WV)	(WW)	(WX)	(WY)	(WZ)	(XA)	(XB)	(XC)	(XD)	(XE)	(XF)	(XG)	(XH)	(XI)	(XJ)	(XK)	(XL)	(XM)	(XN)	(XO)	(XP)	(XQ)	(XR)	(XS)	(XT)	(XU)	(XV)	(XW)	(XX)	(XY)	(XZ)	(YA)	(YB)	(YC)	(YD)	(YE)	(YF)	(YG)	(YH)	(YI)	(YJ)	(YK)	(YL)	(YM)	(YN)	(YO)	(YP)	(YQ)	(YR)	(YS)	(YT)	(YU)	(YV)	(YW)	(YX)	(YZ)	(ZA)	(ZB)	(ZC)	(ZD)	(ZE)	(ZF)	(ZG)	(ZH)	(ZI)	(ZJ)	(ZK)	(ZL)	(ZM)	(ZN)	(ZO)	(ZP)	(ZQ)	(ZR)	(ZS)	(ZT)	(ZU)	(ZV)
1	Coal	Direct Assignment to Demand Related Coal Generation	Schedule G-2	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%																																																																																																																																																																																																																																																																																																																																																															

Work Paper F-2.2

Develop Allocators to Sub-Functionalize the Debt Service Associated with the Production Function

WP F-2.2

No.	Description	Total Amount	Reference	FPP Coal	STP Nuclear	SHEC Quick Response Natural Gas	SHEC Natural Gas	Power Production	Webberville Land Solar	Decker Natural Gas	Decker Quick Response Natural Gas	Total
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	FY 2015 Debt Service - Production											
2	Revenue Bonds	\$ 38,970,710	WP C-3.1	\$9,756,061	\$25,882,319			\$27,639	\$2,269,943	\$857,317	\$177,431	\$ 38,970,710
3	GO/CO Bonds	-	WP C-3.1	-	-					-	-	-
4	Capital Lease	-	WP C-3.1	-	-					-	-	-
5	Commercial Paper	4,262	WP C-3.1					3,798	464			4,262
6	Total	\$ 38,974,972		\$ 9,756,061	\$ 25,882,319	\$ -	\$ -	\$ 31,437	\$ 2,270,407	\$ 857,317	\$ 177,431	\$ 38,974,972
7												
8												
9												
10												
11												
12												
13												

Decker		
Net Plant In Service		
	WP F-2.3.1	Allocation
Natural Gas	\$ 34,301,151	82.9%
Quick Response Natural Gas	7,098,977	17.1%
Total	41,400,128	100.0%

Work Pages F-2.3

Develop Allocations to Sub-Functionalities the Production Plant in Service

WP-F-2.3

Asset Categories by Sub-Station and by Fuel Type			Test Year - Gross Plant in Service														Test Year - Accumulated Depreciation														Test Year - Net Plant in Service														Test Year - Depreciation Expense													
			Natural Gas		Coal	Nuclear	Quick Response Natural Gas	Renewable Wind	Renewable Solar	Total	Natural Gas		Coal	Nuclear	Quick Response Natural Gas	Renewable Wind	Renewable Solar	Total	Natural Gas		Coal	Nuclear	Quick Response Natural Gas	Renewable Wind	Renewable Solar	Total	Natural Gas		Coal	Nuclear	Quick Response Natural Gas	Renewable Wind	Renewable Solar	Total																								
No.	Description	Reference	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)																										
1	Steam Power Generation																																																									
2	Duck Power Plant	WP-G-2.3.2	\$ 171,033,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,033,489	\$ 138,732,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,732,338	\$ 34,301,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,301,151	\$ 1,627,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,627,701																										
3	Fayette Power Plant	WP-G-2.3.2	-	\$24,576,727	-	-	-	-	\$24,576,727	-	-	-	-	-	-	\$20,630,409	-	-	-	-	-	-	\$24,584,317	-	-	-	-	-	-	-	-	\$17,913,611																										
4	Holly Power Plant	WP-G-2.3.2	3,563,184	-	-	-	-	-	3,563,184	2,204,921	-	-	-	-	-	2,204,921	1,358,263	-	-	-	-	-	-	1,358,263	53,763	-	-	-	-	-	-	53,763																										
5	Other	WP-G-2.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																										
6	Sub-Total		\$ 176,596,672	\$ 24,576,727	\$ -	\$ -	\$ -	\$ -	\$ 201,173,399	\$ 140,937,259	\$ 200,630,409	\$ -	\$ -	\$ -	\$ -	\$ 421,567,668	\$ 35,659,414	\$ 243,864,317	\$ -	\$ -	\$ -	\$ -	\$ 279,605,731	\$ 1,681,464	\$ 17,913,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,195,075																											
7	Nuclear Power Generation																																																									
8	South Texas Project	WP-G-2.3.2	\$ -	\$ -	\$ 955,798,501	\$ -	\$ -	\$ -	\$ 955,798,501	\$ -	\$ -	\$ -	\$ 876,421,444	\$ -	\$ -	\$ 876,421,444	\$ -	\$ -	\$ 379,337,058	\$ -	\$ -	\$ -	\$ 379,337,058	\$ -	\$ -	\$ 23,745,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,745,440																										
9	Other Power Generation																																																									
10	East HR Energy Center	WP-G-2.3.2	185,026,487	-	-	166,523,639	-	-	351,550,126	58,748,161	-	-	12,511,241	-	-	110,041,305	126,676,326	-	-	114,016,494	-	-	240,008,838	6,140,551	-	-	-	-	-	-	11,667,267																											
11	Duck Power Plant	WP-G-2.3.2	-	-	-	35,839,998	-	-	35,839,998	28,741,021	-	-	28,741,021	-	-	28,741,021	-	-	7,098,977	-	-	7,098,977	-	-	-	1,195,439	-	-	-	-	-	1,195,439																										
12	Mudford	WP-G-2.3.2	-	-	-	10,401,285	-	-	10,401,285	-	-	-	2,300,313	-	-	2,300,313	-	-	-	-	-	8,100,972	-	-	-	354,322	-	-	-	-	-	354,322																										
13	Dumaine	WP-G-2.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,027																										
14	Solar	WP-G-2.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	313,006																										
15	Wind	WP-G-2.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,364																										
16	Fuel Cell	WP-G-2.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167																										
17	Sub-Total		\$ 185,026,487	\$ -	\$ -	\$ 212,762,121	\$ 66,419	\$ 13,192,719	\$ 411,052,746	\$ 88,348,161	\$ -	\$ -	\$ 83,554,678	\$ 15,662	\$ 2,721,251	\$ 144,640,032	\$ 126,676,326	\$ -	\$ -	\$ 129,210,443	\$ 52,797	\$ 10,471,188	\$ 266,412,714	\$ 6,140,551	\$ -	\$ -	\$ 7,061,304	\$ 2,364	\$ 313,173	\$ 13,617,393																												
18	Total Production		\$ 361,623,159	\$ 24,576,727	\$ 955,798,501	\$ 212,762,121	\$ 66,419	\$ 13,192,719	\$ 2,067,984,646	\$ 199,282,419	\$ 200,630,409	\$ 876,421,444	\$ 83,554,678	\$ 15,662	\$ 2,721,251	\$ 1,142,129,143	\$ 162,397,740	\$ 243,864,317	\$ 379,337,058	\$ 129,210,443	\$ 52,797	\$ 10,471,188	\$ 925,555,580	\$ 7,822,815	\$ 17,913,611	\$ 23,745,440	\$ 7,061,304	\$ 2,364	\$ 313,173	\$ 96,597,948																												

Work Paper F-2.3.1
Sub-Functionalize Major Production Plant in Service to Allocate Debt Service

WP F-2.3.1

Line No.	Description	Reference	Gross Plant In Service					Accumulated Depreciation					Net Plant In Service					Depreciation Expense				
			Natural Gas	Coal	Nuclear	Quick Response Natural Gas	Total	Natural Gas	Coal	Nuclear	Quick Response Natural Gas	Total	Natural Gas	Coal	Nuclear	Quick Response Natural Gas	Total	Natural Gas	Coal	Nuclear	Quick Response Natural Gas	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
1	Major Generation Facilities ^{1,2}																					
2	Decker Power Plant	WP F-2.3.2	\$ 173,033,489	\$ -	\$ -	\$ 35,839,998	\$ 208,873,487	\$ 138,732,338	\$ -	\$ -	\$ 28,741,021	\$ 167,473,358	\$ 34,301,151	\$ -	\$ -	\$ 7,098,977	\$ 41,400,128	\$ 1,627,701	\$ -	\$ -	\$ 1,195,459	\$ 2,823,160
3	Foyette Power Plant	WP F-2.3.2	-	\$24,576,727	-	-	\$24,576,727	-	280,630,409	-	-	280,630,409	-	243,946,317	-	-	243,946,317	-	17,513,611	-	-	-
4	South Texas Project	WP F-2.3.2	-	-	955,758,501	-	955,758,501	-	-	576,421,444	-	576,421,444	-	-	379,337,058	-	379,337,058	-	-	23,745,480	-	23,745,480
5	Sand Hill Energy Center	WP F-2.3.2	185,026,487	-	-	166,523,839	351,550,326	58,348,161	-	-	52,513,345	110,861,505	126,678,326	-	-	114,010,494	240,688,820	6,140,551	-	-	5,526,496	11,667,047
6	Total		\$ 358,059,976	\$ 524,576,727	\$ 955,758,501	\$ 202,363,837	\$ 2,040,799,040	\$ 197,080,498	\$ 280,630,409	\$ 576,421,444	\$ 81,254,365	\$ 1,135,386,717	\$ 160,979,477	\$ 243,946,317	\$ 379,337,058	\$ 121,109,471	\$ 905,372,324	\$ 7,768,252	\$ 17,513,611	\$ 23,745,480	\$ 6,721,955	\$ 55,749,298

Notes:
¹ Excludes Mueller, Domain, Solar, Wind, Fuel Cell and Misc, as these amounts are either non-electric utility related or insignificant
² Used to sub-functionalize production related debt on WP F-2.2

Work Paper F-2.3.2

WP F-2.3.2

Adjust Production Plant to Develop Allocators to Sub-Functionalize the Production Plant in Service

Line No.	Description	Gross Plant In Service			Accumulated Depreciation			Net Plant In Service			Depreciation Expense		
		Adjustments ¹		Test Year	Adjustments ¹		Test Year	Adjustments ¹		Test Year	Adjustments ¹		Test Year
		9/30/2014			9/30/2014			9/30/2014			9/30/2014		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Steam Power Generation												
2	501 Decker Power Plant	173,033,489	-	173,033,489	138,732,338	-	138,732,338	34,301,151	-	34,301,151	1,627,701	-	1,627,701
3	Fayette Power Plant	524,576,727	-	524,576,727	280,630,409	-	280,630,409	243,946,317	-	243,946,317	17,513,611	-	17,513,611
4	Holly Power Plant	3,563,184	-	3,563,184	2,204,921	-	2,204,921	1,358,263	-	1,358,263	53,763	-	53,763
5	Misc	-	-	-	-	-	-	-	-	-	-	-	-
6	Sub-Total	\$ 701,173,399	\$ -	\$ 701,173,399	\$ 421,567,668	\$ -	\$ 421,567,668	\$ 279,605,731	\$ -	\$ 279,605,731	\$ 19,195,075	\$ -	\$ 19,195,075
7													
8	Nuclear Power Generation												
9	517 South Texas Project	955,758,501	-	955,758,501	576,421,444	-	576,421,444	379,337,058	-	379,337,058	23,745,480	-	23,745,480
10													
11	Other Power Generation												
12	547 Sand Hill Energy Center	351,550,326	-	351,550,326	110,861,505	-	110,861,505	240,688,820	-	240,688,820	11,667,047	-	11,667,047
13	Decker Power Plant	35,839,998	-	35,839,998	28,741,021	-	28,741,021	7,098,977	-	7,098,977	1,195,459	-	1,195,459
14	Mueller	10,401,285	-	10,401,285	2,300,313	-	2,300,313	8,100,972	-	8,100,972	354,322	-	354,322
15	Domain	-	-	-	-	-	-	-	-	-	85,027	-	85,027
16	Solar	13,187,094	-	13,187,094	2,718,519	-	2,718,519	10,468,574	-	10,468,574	313,006	-	313,006
17	Wind	68,419	-	68,419	15,662	-	15,662	52,757	-	52,757	2,364	-	2,364
18	Fuel Cell	5,625	-	5,625	3,012	-	3,012	2,613	-	2,613	167	-	167
19	Misc	-	-	-	-	-	-	-	-	-	-	-	-
20	Sub-Total	\$ 411,052,746	\$ -	\$ 411,052,746	\$ 144,640,032	\$ -	\$ 144,640,032	\$ 266,412,714	\$ -	\$ 266,412,714	\$ 13,617,393	\$ -	\$ 13,617,393
21													
22	Total Production	\$ 2,067,984,646	\$ -	\$ 2,067,984,646	\$ 1,142,629,143	\$ -	\$ 1,142,629,143	\$ 925,355,503	\$ -	\$ 925,355,503	\$ 56,557,948	\$ -	\$ 56,557,948
23													
24													
25													
26													
27	Natural Gas												
28	Quick Response Natural Gas												
29	Total SHEC												
30													
31	Notes:												
32	¹ No adjustments												

Work Paper F-2.4
Develop Production Allocators for Cost Accounting Method

WP F-2.4

				Demand Related							Energy Related										ERCOT		Other		
				Quick Response			Renewable	Renewable	Renewable	Quick Response			Economy -	Renewable	Renewable	Renewable	Administration	Energy							
				Natural Gas			Wind	Solar	Landfill Methane	Natural Gas			Purchased	Wind	Solar	Landfill Methane	Fees	Efficiency	Programs	GreenChoice	Total				
No.	FERC	Description	Reference	Total	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)		
Labor Expense																									
1	502	Steam Expenses	Schedule D-3	2,405,404		2,246,784	158,620															2,405,404			
2	505	Steam Electric Expenses	Schedule D-3	1,826,280		1,384,812	441,468															1,826,280			
3	510	Steam Maintenance Supervision	Schedule D-3	3,309,143		3,309,143																3,309,143			
4	517	Nuclear Operation Supervision	Schedule D-1	6,717,258		6,717,258																6,717,258			
5	519	Coolants and Water	Schedule D-1	708,348		708,348																708,348			
6	520	Steam Expenses	Schedule D-1	716,338		716,338																716,338			
7	523	Electric Expenses	Schedule D-1	4,393,879		4,393,879																4,393,879			
8	528	Nuclear Maintenance Supervision	Schedule D-1	5,897,733		5,897,733																5,897,733			
Non-Labor Expense																									
11	502	Steam Expenses	Schedule D-1	1,666,533									1,556,636	109,896								1,666,533			
12	505	Steam Electric Expenses	Schedule D-1	823,713									624,596	199,117								823,713			
13	510	Steam Maintenance Supervision	Schedule D-1	430,526									430,526									430,526			
14	517	Nuclear Operation Supervision	Schedule D-1	2,018,227									2,018,227									2,018,227			
15	519	Coolants and Water	Schedule D-1	423,455									423,455									423,455			
16	520	Steam Expenses	Schedule D-1	1,458,442									1,458,442									1,458,442			
17	523	Electric Expenses	Schedule D-1	596,096									596,096									596,096			
18	528	Nuclear Maintenance Supervision	Schedule D-1	1,483,438									1,483,438									1,483,438			
Total																									
21	502	Steam Expenses		4,071,937	0	2,246,784	158,620	0	0	0	0	0	1,556,636	109,896	0	0	0	0	0	0	0	4,071,937			
22	505	Steam Electric Expenses		2,649,992	0	1,384,812	441,468	0	0	0	0	0	624,596	199,117	0	0	0	0	0	0	0	2,649,992			
23	510	Steam Maintenance Supervision		3,739,669	0	3,309,143	0	0	0	0	0	0	430,526	0	0	0	0	0	0	0	0	3,739,669			
24	517	Nuclear Operation Supervision		8,735,486	6,717,258	0	0	0	0	0	0	2,018,227	0	0	0	0	0	0	0	0	0	8,735,486			
25	519	Coolants and Water		1,131,803	708,348	0	0	0	0	0	0	423,455	0	0	0	0	0	0	0	0	0	1,131,803			
26	520	Steam Expenses		2,174,780	716,338	0	0	0	0	0	0	1,458,442	0	0	0	0	0	0	0	0	0	2,174,780			
27	523	Electric Expenses		4,989,975	4,393,879	0	0	0	0	0	0	596,096	0	0	0	0	0	0	0	0	0	4,989,975			
28	528	Nuclear Maintenance Supervision		7,381,171	5,897,733	0	0	0	0	0	0	1,483,438	0	0	0	0	0	0	0	0	0	7,381,171			

Schedule F-3
Classification Factors (Transmission)

Schedule F-3

No.	Name	Description	Reference	Demand Related			Total
				Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)
1	DEPN-TPLT	Total Depreciation for Transmission Plant In Service	Schedule G-3	100.0%	0.0%	0.0%	100.0%
2	DEPN-TPLTwTGPLT	Total Depreciation for Transmission Plant In Service, Including General Plant	Schedule G-3	100.0%	0.0%	0.0%	100.0%
3	G-TGPLT	Gross General Plant within Transmission Function	Schedule G-3	100.0%	0.0%	0.0%	100.0%
4	G-TPLT	Gross Transmission Plant	Schedule G-3	100.0%	0.0%	0.0%	100.0%
5	N-TGPLT	Net General Plant within Transmission Function	Schedule G-3	100.0%	0.0%	0.0%	100.0%
6	N-TPLT	Net Transmission Plant	Schedule G-3	100.0%	0.0%	0.0%	100.0%
7	T-Load Dispatch	Direct Assignment to Load Dispatch within the Transmission Function	Schedule G-3	0.0%	100.0%	0.0%	100.0%
8	Trans by Others	Direct Assignment to Transmission of Electricity by Others (FERC 565)	Schedule G-3	0.0%	0.0%	100.0%	100.0%
9	Trans Infrastructure	Direct Assignment to Transmission Infrastructure	Schedule G-3	100.0%	0.0%	0.0%	100.0%
10	Trans Labor	Total Transmission Labor	Schedule G-3	100.0%	0.0%	0.0%	100.0%
11	Trans O&MxAG	Total Transmission O&M, Excluding A&G and Transmission by Others	Schedule G-3	99.9%	0.1%	0.0%	100.0%
12	Trans O&MxTBO	Total Transmission O&M, Excluding Transmission by Others	Schedule G-3	99.9%	0.1%	0.0%	100.0%
13	Trans Other Rev	Allocation of Other Revenues	Schedule G-3	100.0%	0.0%	0.0%	100.0%
14	Trans RR	Revenue Requirement Associated with Transmission excluding Transmission by Others, GFT, and Other Revenue	Schedule G-3	100.0%	0.0%	0.0%	100.0%

Schedule F-4
Classification Factors (Distribution)

Schedule F-4

No.	Name	Description	Reference	Demand Related					Customer Related	Assignments	Total
				Primary - Subs,	Secondary -	Transformers	Services	Load	Meters	City-Owned	
				P&C	P&C			Dispatch		Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	DEPN-DPLT	Depreciation Associated with Distribution Plant in Service (excluding General Plant)	Schedule G-4	45.1%	23.2%	15.9%	2.1%	0.0%	8.0%	5.6%	100.0%
2	DEPN-DPLTwdGPLT	Total Depreciation for Distribution Plant In Service, Including General Plant	Schedule G-4	45.1%	20.9%	13.3%	1.7%	4.2%	9.6%	5.3%	100.0%
3	Dist Labor	Total Distribution Labor, Including Direct Assignments	Schedule G-4	44.8%	12.7%	4.3%	0.2%	18.5%	15.1%	4.5%	100.0%
4	Dist O&MxAG	Total Distribution O&M, Excluding A&G	Schedule G-4	51.0%	16.1%	4.1%	0.4%	12.6%	11.2%	4.6%	100.0%
5	Dist O&M	Total Distribution O&M	Schedule G-4	49.0%	15.1%	4.3%	0.3%	14.2%	12.4%	4.6%	100.0%
6	Dist Other RR	Other Revenue Summary	Schedule G-4	40.1%	10.1%	2.3%	36.3%	5.4%	4.9%	1.0%	100.0%
7	Dist RR	Revenue Requirement Associated with Distribution, Excluding Direct Assignments	Schedule G-4	50.5%	18.9%	9.7%	-0.6%	9.9%	11.6%	0.0%	100.0%
8	D-Load Dispatch	Direct Assignment to Load Dispatch within the Distribution Function	Schedule G-4	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
9	FERC 363	Gross Distribution Plant In Service, Excluding FERC 363	Schedule G-4	47.1%	23.0%	15.8%	2.2%	0.0%	5.5%	6.4%	100.0%
10	FERC 580	Operation Supervision	Schedule G-4	42.4%	10.3%	4.6%	0.2%	22.5%	18.1%	2.0%	100.0%
11	FERC 590	Maintenance Supervision	Schedule G-4	55.8%	23.6%	3.2%	0.1%	0.0%	1.3%	16.0%	100.0%
12	G-DGPLT	Gross General Plant within Distribution Function	Schedule G-4	44.8%	12.7%	4.3%	0.2%	18.5%	15.1%	4.5%	100.0%
13	G-DPLT	Gross Distribution Plant in Service	Schedule G-4	47.1%	23.0%	15.8%	2.2%	0.0%	5.5%	6.4%	100.0%
14	Lighting	Direct Assignment to City-Owned Lighting (Street and Signal Lighting)	Schedule G-4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
15	Meters	Direct Assignment to Meters	Schedule G-4	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
16	N-DGPLT	Net General Plant within Distribution Function	Schedule G-4	44.8%	12.7%	4.3%	0.2%	18.5%	15.1%	4.5%	100.0%
17	N-DPLT	Net Distribution Plant in Service	Schedule G-4	48.1%	21.7%	16.2%	0.6%	0.0%	6.5%	6.9%	100.0%
18	Overhead	Poles, Wires, and Other Conduct	Schedule G-4	73.0%	27.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
19	Primary	Direct Assignment to Primary	Schedule G-4	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
20	Secondary	Direct Assignment to Secondary	Schedule G-4	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
21	Services	Direct Assignment to Services	Schedule G-4	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
22	Transformers	Direct Assignment to Transformers	Schedule G-4	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
23	Underground	Poles, Wires, and Other Conduct	Schedule G-4	47.3%	52.7%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Austin Energy
Electric Cost of Service and Rate Design

WP F-4.1

Work Paper F-4.1

WP F-4.1

Develop Allocators to Sub-Functionalize Poles and Conductors

No.	Description	Reference	Calculated Cost	Calculated Footage	Cost per Unit	Weighting Factor	Miles	Weighted Miles	Allocation Proportion
			(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Distribution Overhead								
2	1 Phase- 7.2 kV LN		\$ 9,649	1,000	\$ 9.65	1.00	802	802	27.0%
3									
4	3 Phase - 12.5 kV LL		\$ 14,077	1,000	\$ 14.08	1.46	1,483	2,164	73.0%
5									
6								2,966	100.0%
7									
8	Distribution Underground								
9	7.2 kV		\$ 40,721	1,000	\$ 40.72	1.00	2,533	2,533	52.7%
10									
11	12.5 kV		\$ 51,674	1,000	\$ 51.67	1.27	574		
12	35kV Network		\$ 104,327	5,280	\$ 19.76	0.49	124		
13	12.47kV Network		\$ 244,807	5,280	\$ 46.37	1.14	89		
14	Sub-Total					2.89	787	2,277	47.3%
15									
16	Total						3,320	4,810	100.0%

Schedule F-5
Classification Factors (Customer)

Schedule F-5

No.	Name	Description	Reference	Customer Related					Other	Total
				Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	EGRSO	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Accm DEPN-FERC 391	Accum Depr FERC 391 Based on Cust Labor	Schedule G-5	52.0%	30.2%	13.7%	0.0%	4.1%	0.0%	100.0%
2	Cust Accounting	Direct Assignment to Customer Accounting	Schedule G-5	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
3	Cust Acct Supervision	Sub-functionalization of FERC 901 Based on Allocation of Labor Costs in FERC 902 - FERC 905	Schedule G-5	79.1%	0.0%	20.9%	0.0%	0.0%	0.0%	100.0%
4	Cust Labor	Total Customer Labor	Schedule G-5	52.0%	30.2%	13.7%	0.0%	4.1%	0.0%	100.0%
5	Cust O&MxAG	Total Customer O&M, Excluding A&G and Excluding Regulatory, Community Benefit and EGRSO	Schedule G-5	21.5%	15.1%	28.7%	31.6%	3.1%	0.0%	100.0%
6	Cust RR	Revenue Requirement Associated with Customer Function excluding GFT and EGRSO	Schedule G-5	32.2%	20.4%	23.4%	20.5%	3.5%	0.0%	100.0%
7	Cust Serv Supervision	Sub-functionalization of FERC 907 Based on Allocation of Labor Costs in FERC 908 - FERC 916	Schedule G-5	0.0%	88.0%	0.0%	0.0%	12.0%	0.0%	100.0%
8	Cust Service	Direct Assignment to Customer Service	Schedule G-5	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
9	DEPN-CGPLT	Depreciation of General Plant within Customer Function	Schedule G-5	52.0%	30.2%	13.7%	0.0%	4.1%	0.0%	100.0%
10	DEPN-FERC 391	Depr FERC 391 Based on Cust Labor	Schedule G-5	52.0%	30.2%	13.7%	0.0%	4.1%	0.0%	100.0%
11	EGRSO	Direct Assignment to EGRSO	Schedule G-5	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
12	FERC 902	FERC 902 Based on Direct Allocation to Meter Reading	Schedule G-5	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13	FERC 911	FERC 911 Based on Direct Allocations and Remainder to Customer Service	Schedule G-5	0.0%	9.0%	0.0%	0.0%	0.0%	91.0%	100.0%
14	FERC 912	FERC 912 Based on Direct Allocation and Remainder to Customer Service	Schedule G-5	0.0%	64.9%	0.0%	0.0%	35.1%	0.0%	100.0%
15	G-CGPLT	Gross General Plant within Customer Function	Schedule G-5	52.0%	30.2%	13.7%	0.0%	4.1%	0.0%	100.0%
16	G-FERC 391	Gross FERC 391 Based on Cust Labor	Schedule G-5	52.0%	30.2%	13.7%	0.0%	4.1%	0.0%	100.0%
17	Key Accounts	Direct Assignment to Key Accounts	Schedule G-5	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
18	Meter Reading	Direct Assignment to Meter Reading	Schedule G-5	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
19	N-CGPLT	Net General Plant within Customer Function	Schedule G-5	52.0%	30.2%	13.7%	0.0%	4.1%	0.0%	100.0%
20	N-FERC 391	Net FERC 391 Based on Cust Labor	Schedule G-5	52.0%	30.2%	13.7%	0.0%	4.1%	0.0%	100.0%
21	Uncollectible	Direct Assignment to Uncollectible	Schedule G-5	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%

Schedule F-6
Allocation Factors for Classes

Schedule F-6

No.	Name	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% d.f.	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	12CP	Coincidental Peak by Customer Class for All Twelve Months of the Year	WP F-6.1	42.6%	2.1%	21.3%	18.4%	3.3%	3.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
2	12CP-ERCOT Peak	Coincidental Peak by Customer Class for All Twelve Months of the Year	WP F-6.1	41.9%	2.1%	21.6%	18.7%	3.4%	3.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
3	12NCP Primary	Sum of Monthly Non-Coincidental Peak, Excluding the Transmission Service Level	WP F-2.2	42.5%	2.2%	21.4%	18.7%	3.4%	4.0%	0.4%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
4	12NCP Secondary	Sum of Monthly NCP in the Test Year for the Secondary Service Level Only	WP F-2.2	49.7%	2.5%	25.0%	21.9%	0.0%	0.0%	0.5%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
5	12NCP	Non-Coincidental Peak by Customer Class for All Twelve Months of the Year	WP F-6.1	41.9%	2.1%	21.1%	18.4%	3.4%	3.9%	0.4%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
6	1CP	Coincidental Peak by Customer Class for System Peak	WP F-6.1	45.0%	1.9%	21.1%	17.6%	3.6%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
7	1NCP	Maximum Non-Coincidental Peak by Customer Class for the Year	WP F-6.1	43.6%	1.9%	20.8%	17.9%	3.7%	3.5%	0.4%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
8	4CP	Coincidental Peak by Customer Class for the Months of June through September	WP F-6.1	45.0%	1.7%	20.9%	17.6%	3.6%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
9	4CP-ERCOT Peak	Contribution to ERCOT Coincidental Peak by Customer Class June through September	WP F-6.1	43.5%	1.9%	21.6%	18.2%	3.7%	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
10	AED / 4CP	Average and Excess Demand / 4CP (TPUC Method)	WP F-6.1	44.9%	1.7%	20.8%	17.6%	3.6%	3.2%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
11	AED (CP)	Average and Excess Demand / CP	WP F-6.1	45.4%	1.5%	21.0%	17.6%	3.6%	3.0%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
12	AED (NCP)	Average and Excess Demand / NCP (NARUC)	WP F-6.1	42.4%	1.9%	20.9%	18.3%	3.8%	3.7%	0.4%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
13	AED (4NCP)	Average and Excess Demand / 4NCP (NARUC)	WP F-6.1	43.1%	1.9%	20.8%	18.2%	3.7%	3.6%	0.4%	0.2%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
14	Avg Demand	Average Demand Calculated as Energy at Generation Divided by 8,760 Hours in a Year	WP F-6.1	33.7%	2.0%	21.4%	20.8%	4.2%	5.3%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
15	City-Owned Bulb-Mo.	City-Owned Lighting Bulb Count Times Twelve Months	WP F-6.1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.2%	24.8%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
16	City-Owned Bulb-Mo. - S	City-Owned Lighting Bulb Count Times Four Months	WP F-6.1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.2%	24.8%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
17	City-Owned Lighting	Distribution Costs Associated with City-Owned Lighting Based on Bulb Count	WP F-6.1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.2%	24.8%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
18	COA Street Lights	Direct Assignment to Service Area Street Lighting		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
19	GC S Sold	GreenChoice® Revenue by Customer Class in the Test Year	WP D-1.1.2	8.7%	2.5%	9.2%	28.9%	29.4%	14.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
20	GC kWh Sold	GreenChoice® kWh Sales by Customer Class in the Test Year	WP F-6.1	9.6%	2.6%	9.1%	28.6%	28.8%	14.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
21	GC kWh Sold - S	GreenChoice® kWh Sold in the Summer Months	WP F-6.1	11.0%	2.3%	9.1%	27.1%	31.4%	13.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
22	Key Acct	Allocation Based on an Analysis of Time Spent by Key Accounts' Staff	WP D-1.13.1	0.4%	8.1%	13.2%	50.6%	5.1%	14.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
23	kWh Net GC x COA	kWh Sold, Excluding GreenChoice® and Service Area Street Lighting	WP F-2.2	34.4%	2.0%	21.8%	20.5%	3.5%	5.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
24	kWh Net GC x COA - S	Summer kWh Sold, Excluding GreenChoice® and Service Area Street Lighting	WP A-2.2	38.7%	1.8%	21.2%	19.0%	3.7%	4.4%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
25	kWh Sold	Total kWh Sold by Customer Class	WP F-6.1	33.5%	2.0%	21.3%	20.7%	4.3%	5.4%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
26	kWh Sold - S	kWh Sold During the Summer Months of June Through September	WP F-6.1	37.7%	1.8%	20.7%	19.2%	4.6%	4.7%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
27	kWh Sold Net GC	kWh Sold by Customer Class, Excluding GreenChoice®	WP F-2.2	34.3%	2.0%	21.7%	20.5%	3.5%	5.0%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
28	kWh Sold Net GC - S	kWh Sold During June Through September, Excluding GreenChoice®	WP F-2.2	38.6%	1.8%	21.1%	19.0%	3.7%	4.4%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
29	NEFL	Annual Net Energy for Load (i.e., Energy at Generation) by Customer Class	WP F-6.1	33.7%	2.0%	21.4%	20.8%	4.2%	5.3%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
30	NEFL - S	Annual Net Energy for Load During June Through September	WP F-2.2	37.9%	1.8%	20.8%	19.3%	4.5%	4.6%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
31	NEFL Net GC	Annual Net Energy for Load, Excluding GreenChoice®	WP F-2.2	34.5%	2.0%	21.8%	20.6%	3.4%	5.0%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
32	NEFL Net GC - S	Net Energy for Load for the Summer Months, Excluding GreenChoice®	WP F-2.2	38.8%	1.8%	21.2%	19.3%	3.6%	4.3%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
33	NEFL Net GC x COA	Net Energy for Load, Excluding GreenChoice® and Service Area Street Lighting	WP F-2.2	34.6%	2.0%	21.9%	20.6%	3.4%	5.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
34	NEFLCOA Lights	Annual Net Energy for Load, Excluding Service Area Street Lighting	WP F-2.2	33.7%	2.0%	21.5%	20.9%	4.3%	5.3%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
35	No. Cust Mo.	Total Number of Customer Months by Customer Class	WP F-6.1	88.3%	6.5%	4.0%	0.3%	0.0%	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
36	No. Cust Mo. - Metered	Customer-Months for Metered Customer Classes	WP F-2.2	89.1%	6.5%	4.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
37	No. Cust Mo. - Primary	Number of Customer Months for Each Primary Customer Class	WP F-2.2	0.0%	0.0%	0.0%	0.0%	82.3%	15.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
38	No. Cust Mo. - S	Summer Customer Months Based on 4/12 of Annual Customer Months	WP F-6.1	88.3%	6.5%	4.0%	0.3%	0.0%	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
39	No. Cust Mo. - Secondary	Number of Customer Months for Each Secondary Customer Class	WP F-2.2	88.3%	6.5%	4.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.0%	100.0%
40	No. Cust Mo. - x Lighting	Number of Customer Months, Excluding the Lighting Customer Classes	WP F-2.2	89.1%	6.5%	4.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
41	Prod Demand	Weighted Production Demand Related Cost of Service	Schedule G-6	41.9%	2.1%	21.6%	18.7%	3.4%	3.6%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
42	Prod Energy	Weighted Production Energy Related Cost of Service	Schedule G-6	34.5%	2.0%	21.8%	20.6%	3.4%	5.0%	0.3%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
43	Res DA	Direct Assignment to Residential		50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
44	Res Req	Revenue Requirement Before Redistribution of Service Area Street Lighting	Schedule G-6	42.9%	2.6%	19.6%	17.9%	3.4%	3.9%	0.9%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
45	Res Req x COA Lights	Revenue Requirement Excluding Service Area Lighting	Schedule G-6	43.3%	2.6%	19.8%	18.1%	3.5%	3.9%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
46	SMD Excl Primary & Trans	Sum of Maximum Demands for the Secondary Service Level Only	WP F-2.2	61.5%	2.8%	21.1%	14.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
47	Sum Max Demands	Sum of Maximum Monthly Demands by Customer Class for the Year	WP F-6.1	55.3%	2.5%	18.9%	12.7%	2.6%	2.5%	0.2%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
48	Sum Max Demands - S	Sum of Maximum Monthly Demands for June Through September	WP F-6.1	55.2%	2.1%	19.1%	12.9%	2.9%	2.4%	0.2%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	100.0%
49	Uncollectible	Allocation Based on Historical Uncollectible Accounts and the COS Rate Increase	WP D-1.6.1	91.0%	6.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
50	Weighted Cust - Meters	Allocation of the Cost of Meters Based on an Investment Cost Estimate	WP F-2.3	77.7%	12.9%	8.0%	0.6%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
51	Win-Sum Peak	Average Coincidental Peak by Customer Class for two distinct seasonal peaks (Winter/Summer)	WP F-6.1	44.1%	2.0%	20.9%	17.8%	3.3%	3.4%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Work Paper F-6.1
Normalized Load Research Data

WP F-6.1

No.	Description	Reference	Residential (A)	Secondary Voltage < 10 kW (B)	Secondary Voltage ≥ 10 < 300 kW (C)	Secondary Voltage ≥ 300 kW (D)	Primary Voltage < 4 MW (E)	Primary Voltage ≥ 4 < 20 MW (F)	Primary Voltage ≥ 20 MW (G)	Transmission Voltage (H)	Transmission Voltage ≥ 20 MW @ 85% aL F (I)	Service Area Street Lighting (J)	City-Owned Private Outdoor Lighting (K)	Customer- Owned Non- Metered Lighting (L)	Customer- Owned Metered Lighting (M)	Total (N)
1	Coincident Peak (kW)															
2	Oct-13		930,983	46,491	511,926	419,230	74,488	82,870				88	-		200	2,266,000
3	Nov-13		747,068	41,348	362,067	338,455	59,445	71,019				9,220	2,307		170	1,783,000
4	Dec-13		657,136	50,620	449,494	404,009	62,683	78,213				4,923	1,365		214	1,880,000
5	Jan-14		776,861	43,455	402,867	346,284	68,169	76,220				4,466	1,115		152	1,882,000
6	Feb-14		868,986	48,075	358,634	311,988	43,822	80,950				97	-		1,763	1,900,000
7	Mar-14		868,231	43,021	396,706	337,610	51,767	56,511				4,666	1,332		108	1,928,000
8	Apr-14		787,860	37,477	424,282	389,960	64,852	76,963				101	-		132	1,949,000
9	May-14		841,473	47,751	495,590	446,304	78,423	88,887				98	-		242	2,186,000
10	Jun-14		1,078,999	45,785	516,754	443,757	81,389	77,749				103	-		258	2,450,000
11	Jul-14		1,103,655	40,241	567,536	474,741	104,284	84,573				101	-		285	2,584,000
12	Aug-14		1,194,229	40,550	551,433	460,816	95,456	78,025				102	-		215	2,617,000
13	Sep-14		1,200,071	42,277	488,492	408,974	85,619	83,134				85	-		562	2,510,000
14																
15	Non-Coincident Peak (kW)															
16	Oct-13		992,214	47,250	531,712	433,528	76,145	87,977				9,299	2,890		3,007	2,389,940
17	Nov-13		775,856	47,934	423,819	392,464	72,240	84,426				9,866	2,443		2,975	1,982,096
18	Dec-13		758,312	56,074	475,913	410,442	63,044	89,638				10,408	2,921		3,317	2,053,742
19	Jan-14		827,809	49,841	439,188	349,333	72,603	93,419				9,316	2,573		2,926	2,036,974
20	Feb-14		878,778	50,448	413,801	339,233	47,253	101,727				3,272	2,087		2,087	1,987,778
21	Mar-14		868,231	48,302	418,137	383,290	61,035	84,088				10,166	4,041		3,768	2,084,817
22	Apr-14		904,074	45,555	456,247	430,556	70,173	91,208				10,133	4,695		2,953	2,197,591
23	May-14		958,092	49,988	517,804	480,675	85,461	95,689				10,650	5,356		2,842	2,399,438
24	Jun-14		1,105,713	53,586	573,156	495,039	102,758	91,718				10,388	5,347		2,298	2,639,693
25	Jul-14		1,244,859	52,325	583,830	486,689	108,456	99,228				10,344	4,925		1,690	2,797,112
26	Aug-14		1,237,715	52,261	603,478	520,870	104,900	91,880				10,575	4,705		2,845	2,834,464
27	Sep-14		1,265,190	51,955	519,655	460,120	100,166	98,085				10,591	3,828		3,033	2,715,447
28																
29	Coincident Peak @ ERCOT Peak (kW)															
30	Oct-13		930,983	46,491	511,926	419,230	74,488	82,870				88	-		200	2,266,000
31	Nov-13		747,068	41,348	362,067	338,455	59,445	71,019				9,220	2,307		170	1,783,000
32	Dec-13		657,136	50,620	449,494	404,009	62,683	78,213				4,923	1,365		214	1,880,000
33	Jan-14		776,861	43,455	402,867	346,284	68,169	76,220				4,466	1,115		152	1,882,000
34	Feb-14		789,835	43,380	376,630	325,239	44,772	83,522				97	-		166	1,849,000
35	Mar-14		868,231	43,021	396,706	337,610	51,767	56,511				4,666	1,332		108	1,928,000
36	Apr-14		787,860	37,477	424,282	389,960	64,852	76,963				101	-		132	1,949,000
37	May-14		875,191	43,608	473,533	434,818	77,161	85,304				100	-		303	2,178,000
38	Jun-14		1,010,130	49,691	541,020	468,803	83,433	78,488				104	-		257	2,438,000
39	Jul-14		1,098,248	44,806	550,597	455,995	101,381	85,252				99	-		294	2,534,000
40	Aug-14		1,126,150	45,541	576,437	485,106	96,314	78,439				102	-		225	2,605,000
41	Sep-14		1,148,233	46,489	505,862	426,359	87,577	84,262				86	-		392	2,496,000
42																
43	Coincident Peak @ ERCOT Peak															
44	Jun-14		1,010,130	49,691	541,020	468,803	83,433	78,488				104	-		257	2,438,000
45	Jul-14		1,098,248	44,806	550,597	455,995	101,381	85,252				99	-		294	2,534,000
46	Aug-14		1,126,150	45,541	576,437	485,106	96,314	78,439				102	-		225	2,605,000
47	Sep-14		1,148,233	46,489	505,862	426,359	87,577	84,262				86	-		392	2,496,000
48																
48	Energy @ Gen (kWh)															
49	Oct-13		344,461,711	20,134,828	236,066,793	222,992,050	44,216,234	57,385,812				3,197,831	1,013,374		281,079	1,072,540,000
50	Nov-13		279,352,300	18,704,038	193,561,996	202,811,123	40,231,476	52,125,043				3,587,037	873,920		262,586	902,033,920
51	Dec-13		288,447,050	24,431,325	227,253,116	224,852,465	38,524,511	57,962,571				4,094,140	1,129,750		219,899	993,639,000
52	Jan-14		318,139,490	22,749,020	212,656,527	211,050,014	45,341,528	59,264,356				3,695,031	993,358		215,528	1,003,300,000
53	Feb-14		287,829,390	21,023,052	188,512,007	184,431,571	27,144,990	58,889,718				2,970,315	987,386		258,038	905,553,000
54	Mar-14		284,005,890	21,688,337	205,626,003	208,311,832	37,201,529	47,758,862				3,349,280	1,018,715		260,600	946,571,000
55	Apr-14		276,399,660	20,612,477	213,092,829	223,909,281	40,034,398	55,944,835				2,925,406	1,220,206		236,008	957,240,000
56	May-14		353,394,495	21,729,770	243,144,174	243,654,679	47,476,335	61,362,694				2,699,501	1,258,717		247,520	1,106,591,000
57	Jun-14		461,194,519	24,447,494	282,016,538	258,187,988	52,394,929	57,444,765				2,422,962	1,196,213		230,439	1,281,101,000
58	Jul-14		522,986,477	23,654,936	286,139,697	258,442,971	66,564,519	63,486,897				2,472,490	1,133,888		232,895	1,367,639,000
59	Aug-14		550,085,369	25,352,172	298,343,046	269,742,675	63,193,401	61,069,707				2,815,124	1,220,493		238,800	1,417,056,000
60	Sep-14		461,421,982	22,584,844	230,719,843	232,134,466	55,591,373	60,074,722				2,735,825	986,239		286,013	1,203,090,000
61																
62	Retail Energy @ Meter (kWh)															
63	Oct-13		327,162,844	19,123,657	224,211,519	211,413,477	42,952,976	55,746,299				3,037,236	962,482		266,964	1,024,248,968
64	Nov-13		265,223,213	17,764,711	183,841,313	192,625,948	39,082,063	50,636,258				3,406,925	830,032		249,393	861,356,883
65	Dec-13		273,961,239	23,204,384	215,840,465	213,560,374	37,423,865	56,306,581				3,888,532	1,073,014		208,856	948,830,129
66	Jan-14		302,162,524	21,606,564	201,976,917	200,451,082	44,046,120	57,571,173				3,509,467	943,471		204,704	958,229,499
67	Feb-14		273,374,598	19,967,275	179,044,934	175,169,417	26,369,457	57,207,239				2,821,146	937,799		245,080	865,052,162
68	Mar-14		269,743,115	20,599,149	195,299,465	197,850,412	36,138,681	46,394,392				3,086,101	967,555		247,513	904,103,861
69	Apr-14		262,518,888	19,577,318	202,391,307	212,664,657	38,806,616	54,364,491				2,778,082	1,158,627		224,156	914,159,017
70	May-14		335,647,024	20,638,501	230,933,474	231,418,341	46,119,936	59,609,562				2,563,932	1,195,504		235,089	1,056,487,263
71	Jun-14		438,033,330	23,219,741	267,853,668	245,221,787	50,898,006	55,803,568				2,301,281	1,136,139		218,867	1,222,485,859
72	Jul-14		496,722,096	22,466,985	271,769,762	245,463,965	64,662,770	61,673,076				2,348,321	1,076,945		221,199	1,305,158,194
73	Aug-14		522,394,099	24,078,965	283,360,258	256,196,198	61,387,966	59,324,748				2,673,748	1,119,200		228,808	1,352,032,604
74	Sep-14		438,249,294	21,450,633	219,133,093	220,476,673	54,003,128	58,358,387				2,598,432	936,710		254,553	1,148,416,487
75																
76	Sum of Maximum Demands (kW-months)															
77	Oct-13		1,970,421	87,127	701,255	457,343	89,388	93,882				8,081	2,587		3,200	3,616,633
78	Nov-13		2,095,646	107,070	679,251	468,736	92,445	89,027				8,658	2,128		3,327	3,689,131
79	Dec-13		1,794,605	115,822	707,031	477,465	80,914									

Work Paper F-6.1
Normalized Load Research Data

WP F-6.1

No.	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% ±1F	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer- Owned Non- Metered Lighting	Customer- Owned Metered Lighting	Total	
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
100	Reference Customer, Demand and Energy Allocation Factors																
101	ICP	Line 12	1,194,229	40,550	551,433	460,816	95,456	78,025				102	-		215	2,617,000	
102	4CP	Sum of Line 10 thru 13	4,576,934	176,854	2,124,216	1,790,288	366,748	323,480				390	-		1,320	10,161,000	Schedule F-6
104	4CP @ ERCOT Peak	Sum of Line 43 thru 46	4,382,761	186,528	2,173,915	1,836,263	368,705	326,440				392	-		1,168	10,073,000	Schedule F-6
106	12CP	Sum of Line 2 thru 13	11,055,551	537,091	5,525,780	4,784,127	868,397	935,114				24,048	6,119		4,301	25,935,000	Schedule F-6
107	12CP @ ERCOT Peak	Sum of Line 30 thru 41	10,815,925	537,926	5,571,419	4,831,868	872,041	937,062				24,052	6,119		2,614	25,788,000	Schedule F-6
110	1NCP	Max of Line 16 thru 27	1,265,190	56,074	603,478	520,870	108,456	101,727				10,650	5,356		3,768	2,902,143	Schedule F-6
111	4NCP	Sum of Line 10 thru 13	4,853,477	210,127	2,280,119	1,962,717	402,280	380,910				41,898	18,805		9,775	10,986,715	
112	12NCP	Sum of Line 16 thru 27	11,816,843	605,530	5,956,742	5,202,260	950,234	1,107,082				121,193	46,946		34,836	28,219,111	Schedule F-6 & WP F-6.2
113	Sum of Maximum Demands	Sum of Line 77 thru 88	25,183,950	1,156,432	8,622,191	5,775,660	1,168,777	1,148,664				106,472	39,776		40,613	45,532,918	Schedule F-6 & G-9 & H-5.5 & WP F-6.2
114	Average Demand	(Sum of Line 49 thru 60) / 8760	505,438	30,492	321,590	312,799	63,688.95	79,083				4,208	1,488		337	1,501,867	Schedule F-6
115	Standby Contribution to Excess Demand		-	-	-	-	-	-				-	-		-	-	
116	Win-Sum Peak	Winter Peak	1,125,628	44,859	545,241	460,438	93,710	80,115				102	-		253	2,550,333	
117	Summer Peak	Summer Peak	838,026	45,517	386,069	331,961	53,919	71,227				-	816		674	1,903,333	
118	Total		1,963,653	90,376	931,310	792,399	147,629	151,342				3,178	816		927	4,453,667	
119	Net Energy for Load (NEFL)	Sum of Line 49 thru 60	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422				36,865,172	13,032,259		2,951,400	13,156,355,000	Schedule F-6 & G-9 & WP F-6.2 & WP F-6.1.2
120	1NCP	Sum of Line 63 thru 74	4,205,282,384	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971				35,013,803	12,377,779		2,803,181	12,560,548,927	Schedule F-6 & G-9 & WP F-6.2 & WP F-6.1.2
121	Summer Sum of Max Demands	Sum of Line 85 thru 88	8,948,009	348,459	3,092,577	2,099,777	474,179	394,210				36,241	16,205		11,716	16,214,928	Schedule F-6
122	Summer kWh Sold	Sum of Line 71 thru 74	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977				9,921,783	4,308,993		921,427	5,028,081,144	Schedule F-6 & G-9 & WP F-6.2
123	Number of Customers (Cust-Mo.)	Line 91	4,626,216	338,532	209,352	13,788	1,224	228				84	47,736		732	5,237,988	Schedule F-6 & WP F-6.2
124	GreenChoice kWh Sold	WP F-2.1.1	39,060,384	10,419,793	37,154,307	116,493,409	117,539,287	60,257,565				-	-		-	407,924,745	Schedule F-2 & WP F-2.2
125	GreenChoice NEFL	WP F-2.1.1	41,130,791	10,972,097	39,123,682	122,668,176	120,939,751	62,000,843				-	-		-	424,616,462	Schedule F-6 & G-9 & WP F-6.2
126	Summer GreenChoice kWh Sold (estimate)	Line 126, 130, 134	17,605,147	3,746,406	14,470,890	43,300,816	50,086,976	21,055,916				-	-		-	159,744,500	Schedule F-6 & G-9 & WP F-6.2
127	kWh Sold Net of GreenChoice	Line 126 - 134	4,166,221,980	243,278,111	2,638,501,865	2,486,018,823	424,436,297	612,720,406				35,013,803	12,377,779		2,803,181	12,152,624,182	
128	NEFL Net of GreenChoice	Line 124 - 136	4,386,507,572	256,140,186	2,778,008,888	2,617,452,939	436,975,471	630,769,579				36,865,172	13,032,259		2,951,400	12,731,738,538	
129	Summer kWh Sold Net of GreenChoice	Line 130 - 138	1,877,783,672	87,469,939	1,027,645,890	924,057,807	180,864,893	214,104,061				9,921,783	4,308,993		921,427	4,868,336,645	WP F-6.2
130	4CP Average Monthly Demand	(Line 103) / 4	1,144,238.40	44,214	531,054	447,572	91,687	80,870				98	-		330	2,540,250	
131	Excess Demand Over 1CP	Max of Line 101 - 116 and zero	688,790	10,058	229,842	148,017	31,767	-				-	-		-	1,124,781	
132	Excess Demand Over 4CP	Max of Line 146 - 116 and zero	638,800	13,721	209,463	134,773	27,998	1,787				-	-		-	1,045,762	
133	Excess Demand Over 1NCP	Max of Line 150 - 118 and zero	759,751	25,582	281,887	208,071	44,767	22,643				6,442	3,868		3,431	1,400,276	
134	Excess Demand Over 4NCP	Max of Line 152 - 120 and zero	707,931	22,039	248,439	177,880	36,881	16,144				6,266	3,214		2,107	1,244,812	
135	ICP System Load Factor	(Line 116) / (Line 101)														0.574	
136	4CP System Load Factor	(Line 116) / (Line 103 / 4)														0.591	
137	Average Demand Portion of AED / 4CP		0.199	0.012	0.127	0.123	0.025	0.031				0.002	0.001		0.000	0.591	
138	Excess Demand Portion of AED / 4CP		0.250	0.005	0.082	0.053	0.011	0.001				-	-		-	0.409	
139	AED / 4CP	T-PUC AED/4CP Calculation	0.449	0.017	0.208	0.176	0.036	0.032				0.002	0.001		0.000	1.000	Schedule F-6
140	Average Demand Portion of AED / CP		0.193	0.012	0.123	0.120	0.024	0.030				0.002	0.001		0.000	0.574	
141	Excess Demand Portion of AED / CP		0.261	0.004	0.087	0.056	0.012	-				-	-		-	0.426	
142	AED / CP	Line 166 + 168	0.454	0.015	0.210	0.176	0.036	0.030				0.002	0.001		0.000	1.000	Schedule F-6
143	AED	NARUC Method	0.424	0.019	0.209	0.183	0.038	0.037				0.004	0.002		0.001	1.000	Schedule F-6
144	AED / 4NCP	NARUC Method	0.431	0.019	0.208	0.182	0.037	0.036				0.004	0.002		0.001	1.000	Schedule F-6

Notes:

¹ As of December 2010² SAL count as of September 2009

Work Paper F-6.1.1
GreenChoice® Energy

WP F-6.1.1

No.	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Normalized Test Year GreenChoice® Energy															
2	GreenChoice® Energy (kWh)	WP H-5.xx	39,060,384	10,419,793	37,154,307	116,493,409	117,539,287	60,257,565				-	-		-	407,924,745
3																
4	Line Loss by Service Level (%)	WP F-6.1.2	5.03%	5.03%	5.03%	5.03%	2.81%	2.81%				5.03%	5.03%		5.03%	
5																
6	Line Loss by Service Level (kWh)		2,070,407	552,304	1,969,375	6,174,767	3,400,464	1,743,278				-	-		-	16,691,717
7																
8	Estimated GreenChoice® NEFL	Line 2 + 6	41,130,791	10,972,097	39,123,682	122,668,176	120,939,751	62,000,843				-	-		-	424,616,462

WP F-6.1.2

Prepared by Austin Energy's Rates and Forecasting Division

Work Paper F-6.1.2.1
Line Loss Study

WP F-6.1.2.1

No.	Type	Annual Energy Losses (MWh) ²	Percent of Energy Available	Percent of Total Losses	Demand Losses at Peak (MW)	Percent of Demand Losses at Peak
	(A)	(B)	(C)	(D)	(E)	(F)
1						
2	Voltage Level: Transmission 345 kV	15,439	0.12%	2.65%	5.37	3.48%
3						
4	Transmission Line Losses	15,439	0.12%	2.65%	5.37	3.48%
5						
6	Transmission Substation Transformer Losses					
7	Core	0	0.00%	0.00%	0.00	0.00%
8	Winding	0	0.00%	0.00%	0.00	0.00%
9						
10	Voltage Level: Transmission 138 kV	181,956	1.44%	31.25%	60.22	39.04%
11						
12	Transmission Line Losses	153,844	1.22%	26.43%	53.51	34.69%
13						
14	Transmission Substation Transformer Losses					
15	Core	13,133	0.10%	2.26%	1.50	0.97%
16	Winding	14,979	0.12%	2.57%	5.21	3.38%
17						
18	Voltage Level: Transmission 69 kV	5,078	0.04%	0.87%	1.36	0.88%
19						
20	Transmission Line Losses	2,875	0.02%	0.49%	1.00	0.65%
21						
22	Transmission Substation Transformer Losses					
23	Core	1,743	0.01%	0.30%	0.20	0.13%
24	Winding	460	0.00%	0.08%	0.16	0.10%
25						
26	Voltage Level: Distribution	155,897	1.23%	26.78%	48.87	31.68%
27						
28	Distribution Line Losses	104,037	0.82%	17.87%	36.19	23.46%
29						
30	Distribution Substation Transformer Losses					
31	Core	22,893	0.18%	3.93%	2.61	1.69%
32	Winding	28,967	0.23%	4.98%	10.08	6.53%
33						
34	Voltage Level: Secondary	208,178	1.64%	35.76%	38.44	24.92%
35						
36	Distribution Transformer Losses					
37	Core	139,886	1.11%	24.03%	15.97	10.35%
38	Winding	21,803	0.17%	3.75%	7.58	4.92%
39						
40	Service and Secondary Line Losses	42,789	0.34%	7.35%	14.89	9.65%
41						
42	Street & Security Lights ^{1, 3}	3,700	0.03%	0.64%	0.00	0.00%
43						
44	Unmetered Loads, Loose Hardware, Corona or Other	15,625	0.12%	2.68%	0.00	0.00%
45	Mechanical Abnormalities and Metering Inaccuracies					
46						
47	TOTALS	582,172	4.60%	100.00%	154.26	100.00%

WP F-6.1.2

Work Paper F-6.1.2.1
Line Loss Study

WP F-6.1.2.1

No.	Type	Annual Energy Losses (MWh) ²	Percent of Energy Available	Percent of Total Losses	Demand Losses at Peak (MW)	Percent of Demand Losses at Peak
	(A)	(B)	(C)	(D)	(E)	(F)
51		FY 2009	Normalized			
52		Actual	WP F-6.1			
53	Annual Net-to-System Energy (MWh)	12,659,087	13,156,355			
54	Annual Energy Sales (MWh)	(12,076,915)	(12,560,549)			
55	ANNUAL SYSTEM LOSSES (MWh)	582,172	595,806	WP F-6.1.2		
56	PERCENT SYSTEM LOSSES	4.60%	4.53%			
57						
58						
59	Notes:					
60	¹ Street and Security Light losses are the difference in billed kWh and total kWh for all lights					
61	² Annual Energy Losses were determined using the following equations:					
62	Annual Energy Losses = Peak Demand (kW) * Time (hrs) * Loss Factor					
63	Loss Factor = k * Load Factor + (1 - k) * (Load Factor)^2					
64	"k" constant	0.08				
65	Load Factor	55.54%				
66	³ Street and Security Light were off at the recorded peak					
67	⁴ GSU's results are categorized by the high side voltage, all other transformer results are categorized by low side voltage					

Austin Energy
Electric Cost of Service and Rate Design

WP F-6.1.3

Work Paper F-6.1.3
Billing Database kWh/SMD Ratios

WP F-6.1.3

No.	Inside						Outside					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
1	Summer	Regular	State	HOW	Mil	ISD	Regular	State	HOW	Mil	ISD	
2	SV2	395	440	221	322	269	372	377	241	-	230	
3	SV3	485	536	199	407	249	465		323	-	214	
4	PV1	678	878		844		479			-		
5	PV2	564	546				598			-		
6	PV3	835	-							-		
7	Trans	1,104	75				917			-		
8	Trans2	709	-							-		
9												
10		Inside					Outside					
11	Winter	Regular	State	HOW	Mil	ISD	Regular	State	HOW	Mil	ISD	
12	SV2	306	374	271	260	258	270	338	304	-	208	
13	SV3	429	472	293	300	262	399		365	-	205	
14	PV1	514	644		622		356			-		
15	PV2	426	503				552			-		
16	PV3	835								-		
17	Trans	707	46				760			-		
18	Trans2	621								-		

Work Paper F-6.2
Specialized Allocation Development

WP F-6.2

No.	Description	Reference	Residential	Secondary Voltage < 10 kV	Secondary Voltage ≥ 10 < 300 kV	Secondary Voltage ≥ 300 kV	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Specialized Allocation Development															
2	12NCP Primary															
3	12NCP, Excluding Transmission		27,833,592	11,816,843	605,520	5,956,742	5,202,260	950,234	1,107,082			121,193	46,946		34,836	27,833,592
4	12NCP	WP F-6.1	28,219,111	11,816,843	605,520	5,956,742	5,202,260	950,234	1,107,082			121,193	46,946		34,836	
5	Remove Transmission Related 12NCP		(385,519)	-	-	-	-	-	-			-	-		-	
6																
7	No. Cust Mo. - Primary															
8	Number of Primary Customer Months		1,488	-	-	-	-	1,224	228			-	-		-	1,488
9	Total Customer Months	WP F-6.1	5,237,988	4,626,216	338,532	209,352	13,788	1,224	228			84	47,736		732	
10	Remove All Non-Primary Customer Months		(5,236,500)	(4,626,216)	(338,532)	(209,352)	(13,788)	-	-			(84)	(47,736)		(732)	
11																
12	No. Cust Mo. - Secondary															
13	Number of Secondary Customer Months		5,236,452	4,626,216	338,532	209,352	13,788	-	-			84	47,736		732	5,236,452
14	Total Customer Months	WP F-6.1	5,237,988	4,626,216	338,532	209,352	13,788	1,224	228			84	47,736		732	
15	Remove All Non-Secondary Customer Months		(1,536)	-	-	-	-	(1,224)	(228)			-	-		-	
16																
17	No. Cust Mo. - Excl Lighting															
18	Number of Cust Months, Excluding Lighting		5,189,424	4,626,216	338,532	209,352	13,788	1,224	228			-	-		-	5,189,424
19	Total Customer Months	WP F-6.1	5,237,988	4,626,216	338,532	209,352	13,788	1,224	228			84	47,736		732	
20	Remove All Lighting Customer Months		(48,564)	-	-	-	-	-	-			(84)	(47,736)		(732)	
21																
22	12NCP Secondary															
23	12NCP for Secondary Service Level Only		23,790,645	11,816,843	605,520	5,956,742	5,202,260	-	-			121,193	46,946		34,836	23,790,645
24	12NCP	WP F-6.1	28,219,111	11,816,843	605,520	5,956,742	5,202,260	950,234	1,107,082			121,193	46,946		34,836	
25	Remove Non-Secondary Service Related 12NCP		(4,428,467)	-	-	-	-	(950,234)	(1,107,082)			-	-		-	
26																
27	SMD Excl Primary & Trans															
28	Sum of Maximum Demands, Excluding Primary and Transmission		40,930,552	25,183,950	1,156,432	8,622,191	5,775,660	-	-			106,472	39,776		40,613	40,930,552
29	Sum of Maximum Demands	WP F-6.1	45,532,918	25,183,950	1,156,432	8,622,191	5,775,660	1,168,777	1,148,664			106,472	39,776		40,613	
30	Remove Primary and Transmission Related		(4,602,365)	-	-	-	-	(1,168,777)	(1,148,664)			-	-		-	
31																
32	NEFL Excl COA Lights															
33	Net Energy for Load, Excluding COA Lighting		13,119,489,828	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422			-	13,032,259		2,951,400	13,119,489,828
34	Net Energy for Load	WP F-6.1	13,156,355,000	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422			36,865,172	13,032,259		2,951,400	
35	Remove NEFL Associated with COA Lighting		(36,865,172)	-	-	-	-	-	-			(36,865,172)	-		-	
36																
37	NEFL - S															
38	Net Energy for Load for Summer Based on kWh Sold & Losses by Service Level		1,995,854,454	96,051,294	1,097,354,482	1,018,633,748	237,633,410	241,963,260				10,447,690	4,537,393		970,268	5,268,940,797
39	kWh Sold During Summer Months	WP F-6.1	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977				9,921,783	4,308,993		921,427	
40	Percent Average Losses by Service Level	WP F-6.1.2	5.03%	5.03%	5.03%	5.03%	2.81%	2.81%				5.03%	5.03%		5.03%	
41	kWh Losses		100,465,634	4,834,949	55,237,702	51,275,124	6,681,540	6,803,283				525,907	228,399		48,841	
42																
43	NEFL Net GC															
44	NEFL, Excluding Green Choice		12,731,738,538	4,386,507,572	256,140,186	2,778,008,888	2,617,452,939	436,975,471	630,769,579			36,865,172	13,032,259		2,951,400	12,731,738,538
45	Net Energy for Load	WP F-6.1	13,156,355,000	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422			36,865,172	13,032,259		2,951,400	
46	Remove NEFL Associated with GC	WP F-6.1	(424,616,462)	(41,130,791)	(10,972,097)	(39,123,682)	(122,668,176)	(120,939,751)	(62,000,843)			-	-		-	
47																
48	NEFL Net GC - S															
49	Summer NEFL Net of GC Based on kWh Sold and Losses by Service Level		1,977,316,140	92,106,308	1,082,116,558	973,037,759	186,097,395	220,298,187				10,447,690	4,537,393		970,268	5,102,669,938
50	Summer kWh Sold, Excluding GC	WP F-6.1	1,877,783,672	87,469,939	1,027,645,890	924,057,807	180,864,893	214,104,061				9,921,783	4,308,993		921,427	
51	Percent Average Losses by Service Level	WP F-6.1.2	5.03%	5.03%	5.03%	5.03%	2.81%	2.81%				5.03%	5.03%		5.03%	
52	kWh Losses		99,532,468	4,636,369	54,470,668	48,979,952	5,232,502	6,194,126				525,907	228,399		48,841	
53																
54	NEFL Net GC Excl COA															
55	NEFL, Excluding Green Choice and COA Street Lighting		12,694,873,366	4,386,507,572	256,140,186	2,778,008,888	2,617,452,939	436,975,471	630,769,579			-	13,032,259		2,951,400	12,694,873,366
56	Net Energy for Load	WP F-6.1	13,156,355,000	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422			36,865,172	13,032,259		2,951,400	
57	Remove NEFL Associated with GC	WP F-6.1	(424,616,462)	(41,130,791)	(10,972,097)	(39,123,682)	(122,668,176)	(120,939,751)	(62,000,843)			-	-		-	
58	Remove NEFL Associated with COA Lighting		(36,865,172)	-	-	-	-	-	-			(36,865,172)	-		-	
59																

Work Paper F-6.2
Specialized Allocation Development

WP F-6.2

No.	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
60	kWh Sold Net GC															
61	kWh Sold, Excluding Green Choice		12,152,624,182	4,166,221,980	243,278,111	2,638,501,865	2,486,018,823	424,436,297	612,720,406			35,013,803	12,377,779		2,803,181	12,152,624,182
62	kWh Sold	WP F-6.1	12,560,548,927	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971			35,013,803	12,377,779		2,803,181	
63	Remove kWh Sold Associated with GC	WP F-6.1	(407,924,745)	(39,060,384)	(10,419,793)	(37,154,307)	(116,493,409)	(117,539,287)	(60,257,565)			-	-		-	
64																
65	kWh Sold Net GC - S															
66	kWh Sold, Excluding GC, During Summer Months		4,868,336,645	1,877,783,672	87,469,939	1,027,645,890	924,057,807	180,864,893	214,104,061			9,921,783	4,308,993		921,427	4,868,336,645
67	kWh Sold During Summer Months	WP F-6.1	5,028,081,144	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977			9,921,783	4,308,993		921,427	
68	Remove GC kWh Sold in Summer	WP F-6.1	(159,744,500)	(17,605,147)	(3,746,406)	(14,470,890)	(43,300,816)	(50,086,976)	(21,055,916)			-	-		-	
69																
70	kWh Net GC Excl COA															
71	kWh Sold, Excluding Green Choice and COA Street Lighting		12,117,610,379	4,166,221,980	243,278,111	2,638,501,865	2,486,018,823	424,436,297	612,720,406			-	12,377,779		2,803,181	12,117,610,379
72	kWh Sold	WP F-6.1	12,560,548,927	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971			35,013,803	12,377,779		2,803,181	
73	Remove kWh Sold Associated with GC	WP F-6.1	(407,924,745)	(39,060,384)	(10,419,793)	(37,154,307)	(116,493,409)	(117,539,287)	(60,257,565)			-	-		-	
74	Remove kWh Associated with COA Lighting		(35,013,803)	-	-	-	-	-	-			(35,013,803)	-		-	
75																
76	No. Cust Mo. - Metered															
77	Customer-Months for Metered Customer Classes		5,190,156	4,626,216	338,532	209,352	13,788	1,224	228			-	-		732	5,190,156
78	Total Customer-Months	WP F-6.1	5,237,988	4,626,216	338,532	209,352	13,788	1,224	228			84	47,736		732	
79	Remove Non-Metered Customers		(47,832)	-	-	-	-	-	-			(84)	(47,736)		-	
80																
81	kWh Net GC Excl COA - S															
82	Summer kWh Sold, Excluding GC & Service Area Street Lighting		4,858,414,862	1,877,783,672	87,469,939	1,027,645,890	924,057,807	180,864,893	214,104,061			-	4,308,993		921,427	4,858,414,862
83	kWh Sold During the Summer Months	WP F-6.1	5,028,081,144	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977			9,921,783	4,308,993		921,427	
84	Remove kWh Sold Associated with GC	WP F-6.1	(159,744,500)	(17,605,147)	(3,746,406)	(14,470,890)	(43,300,816)	(50,086,976)	(21,055,916)			-	-		-	
85	Remove kWh Associated with COA Lighting		(9,921,783)	-	-	-	-	-	-			(9,921,783)	-		-	

Work Paper F-6.3
Weighted Customer - Meters

WP F-6.3

No.	Description	Reference	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aL.F	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer- Owned Non- Metered Lighting	Customer- Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	Weighted Customer - Meters															
2	Customer Months	WP F-6.1	4,626,216	338,532	209,352	13,788	1,224	228				84	47,736		732	5,237,988
3																
4	Estimated Meter Count ¹		385,518	28,211	17,446	1,149	102	19				7	3,978		61	436,499
5																
6	Average Meter Cost		\$ 117.05	\$ 265.57	\$ 265.57	\$ 310.57	\$ 1,175.57	\$ 1,175.57				\$ -	\$ -		\$ 117.05	
7																
8	Weighted Meter Cost	Line 4 x 6	\$ 45,124,882	\$ 7,491,995	\$ 4,633,134	\$ 356,845	\$ 119,908	\$ 22,336				\$ -	\$ -		\$ 7,140	\$ 58,051,927
9																

10 Notes:

11 ¹ Calculated as customer-months divided by 12

Schedule G-1
Functionalized Revenue Requirement

Schedule G-1

No.	FERC Acct	Description	Reference	Historical Allocation to										Normalized Allocation to			
				Total Company (A)	Non-Electric Adjustment/Transfer (B)	Total Electric (C)	Electric Allocation to Texas (D)	Production (E)	Transmission (F)	Distribution (G)	Customer (H)	Known & Measurable (I)	Adjusted Total Electric to Texas (J)	Production (K)	Transmission (L)	Distribution (M)	Customer (N)
1		Power Production Expenses															
2		Steam Power Generation															
3		Operation															
4	500	Operation Supervision and Engineering	Schedule D-1	\$ 5,659,407	\$ -	\$ 5,659,407	\$ 5,659,407	\$ 5,659,407	\$ -	\$ -	\$ -	\$ 94,437	\$ 5,753,844	\$ 5,753,844	\$ -	\$ -	\$ -
5	501	Fuel - Recoverable	Schedule D-1	189,075,394	-	189,075,394	189,075,394	189,075,394	-	-	-	(86,444,474)	102,630,920	102,630,920	-	-	-
6	501	Fuel - Non-Recoverable	Schedule D-1	5,740,918	-	5,740,918	5,740,918	5,740,918	-	-	-	(197,313)	5,543,605	5,543,605	-	-	-
7	502	Steam Expenses	Schedule D-1	3,854,078	-	3,854,078	3,854,078	3,854,078	-	-	-	217,858	4,071,937	4,071,937	-	-	-
8	503	Steam from other Sources	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	504	Steam Transferred	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	505	Electric Expenses	Schedule D-1	2,524,838	-	2,524,838	2,524,838	2,524,838	-	-	-	125,154	2,649,992	2,649,992	-	-	-
11	506	Miscellaneous Steam Expenses	Schedule D-1	3,416,487	-	3,416,487	3,416,487	3,416,487	-	-	-	17,753,525	21,170,012	21,170,012	-	-	-
12	507	Rents	Schedule D-1	-	-	-	-	-	-	-	-	225	225	225	-	-	-
13		Sub-Total		\$ 210,271,122	\$ -	\$ 210,271,122	\$ 210,271,122	\$ 210,271,122	\$ -	\$ -	\$ -	(68,450,587)	\$ 141,820,535	\$ 141,820,535	\$ -	\$ -	\$ -
14																	
15		Maintenance															
16	510	Maintenance Supervision	Schedule D-1	\$ 3,185,806	\$ -	\$ 3,185,806	\$ 3,185,806	\$ 3,185,806	\$ -	\$ -	\$ -	\$ 553,862	\$ 3,739,669	\$ 3,739,669	\$ -	\$ -	\$ -
17	511	Maintenance of Structures	Schedule D-1	354,585	-	354,585	354,585	354,585	-	-	-	96,707	451,293	451,293	-	-	-
18	512	Maintenance of Boiler Plant	Schedule D-1	7,748,218	-	7,748,218	7,748,218	7,748,218	-	-	-	(205,956)	7,542,262	7,542,262	-	-	-
19	513	Maintenance of Electric Plant	Schedule D-1	3,362,438	-	3,362,438	3,362,438	3,362,438	-	-	-	(71,357)	3,291,081	3,291,081	-	-	-
20	514	Maintenance of Miscellaneous Steam Plant	Schedule D-1	4,085,339	-	4,085,339	4,085,339	4,085,339	-	-	-	(181,478)	3,903,861	3,903,861	-	-	-
21	515	Rents	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22		Sub-Total		\$ 18,736,387	\$ -	\$ 18,736,387	\$ 18,736,387	\$ 18,736,387	\$ -	\$ -	\$ -	\$ 191,778	\$ 18,928,165	\$ 18,928,165	\$ -	\$ -	\$ -
23																	
24		Nuclear Power Generation															
25		Operation															
26	517	Operation Supervision	Schedule D-1	\$ 9,003,631	\$ -	\$ 9,003,631	\$ 9,003,631	\$ 9,003,631	\$ -	\$ -	\$ -	(268,145)	\$ 8,735,486	\$ 8,735,486	\$ -	\$ -	\$ -
27	518	Nuclear Fuel Expense	Schedule D-1	16,646,703	-	16,646,703	16,646,703	16,646,703	-	-	-	7,970,297	24,617,000	24,617,000	-	-	-
28	519	Coolants and Water	Schedule D-1	1,228,469	-	1,228,469	1,228,469	1,228,469	-	-	-	(96,666)	1,131,803	1,131,803	-	-	-
29	520	Steam Expenses	Schedule D-1	2,533,133	-	2,533,133	2,533,133	2,533,133	-	-	-	(358,353)	2,174,780	2,174,780	-	-	-
30	523	Electric Expenses	Schedule D-1	5,585,290	-	5,585,290	5,585,290	5,585,290	-	-	-	(995,315)	4,989,975	4,989,975	-	-	-
31	524	Misc Nuclear Power Expenses	Schedule D-1	13,451,608	-	13,451,608	13,451,608	13,451,608	-	-	-	(417,435)	13,034,173	13,034,173	-	-	-
32	525	Rents	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33		Sub-Total		\$ 48,448,834	\$ -	\$ 48,448,834	\$ 48,448,834	\$ 48,448,834	\$ -	\$ -	\$ -	\$ 6,234,383	\$ 54,683,216	\$ 54,683,216	\$ -	\$ -	\$ -
34																	
35		Maintenance															
36	528	Maintenance Supervision	Schedule D-1	\$ 8,551,423	\$ -	\$ 8,551,423	\$ 8,551,423	\$ 8,551,423	\$ -	\$ -	\$ -	(1,170,253)	\$ 7,381,171	\$ 7,381,171	\$ -	\$ -	\$ -
37	529	Maintenance of Structures	Schedule D-1	2,629,297	-	2,629,297	2,629,297	2,629,297	-	-	-	(311,567)	2,317,730	2,317,730	-	-	-
38	530	Maintenance of Reactor Plant	Schedule D-1	6,895,423	-	6,895,423	6,895,423	6,895,423	-	-	-	(1,557,224)	5,338,200	5,338,200	-	-	-
39	531	Maintenance of Electric Plant	Schedule D-1	3,248,469	-	3,248,469	3,248,469	3,248,469	-	-	-	887,155	4,135,624	4,135,624	-	-	-
40	532	Maintenance of Miscellaneous	Schedule D-1	1,409,615	-	1,409,615	1,409,615	1,409,615	-	-	-	(400,154)	1,009,462	1,009,462	-	-	-
41		Sub-Total		\$ 22,734,229	\$ -	\$ 22,734,229	\$ 22,734,229	\$ 22,734,229	\$ -	\$ -	\$ -	(2,552,042)	\$ 20,182,187	\$ 20,182,187	\$ -	\$ -	\$ -
42																	
43		Hydraulic Power Generation															
44		Maintenance															
45	541	Maintenance Supervision	Schedule D-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	542	Maintenance of Structures	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	543	Maintenance of Reservoirs, Dams & Waterways	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	544	Maintenance of Electric Plant	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	545	Maintenance of Miscellaneous Hydraulic Plant	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51																	
52		Other Power Generation															
53		Operation															
54	546	Operation Supervision	Schedule D-1	\$ 2,085,452	\$ -	\$ 2,085,452	\$ 2,085,452	\$ 2,085,452	\$ -	\$ -	\$ -	211,798	\$ 2,297,251	\$ 2,297,251	\$ -	\$ -	\$ -
55	547	Fuel	Schedule D-1	-	-	-	-	-	-	-	-	33,633,360	33,633,360	33,633,360	-	-	-
56	548	Generation Expenses	Schedule D-1	3,641,530	-	3,641,530	3,641,530	3,641,530	-	-	-	311,122	3,952,652	3,952,652	-	-	-
57	549	Miscellaneous Other Power Generation Expenses	Schedule D-1	462,215	-	462,215	462,215	462,215	-	-	-	1,679,269	2,141,484	2,141,484	-	-	-
58	550	Rents	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59		Energy Efficiency	Schedule D-1	-	-	-	-	-	-	-	-	22,838,401	22,838,401	22,838,401	-	-	-
60		Green Building	Schedule D-1	-	-	-	-	-	-	-	-	2,379,945	2,379,945	2,379,945	-	-	-
61		Solar Rebate	Schedule D-1	-	-	-	-	-	-	-	-	8,309,528	8,309,528	8,309,528	-	-	-
62		Blank	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63		Sub-Total		\$ 6,189,197	\$ -	\$ 6,189,197	\$ 6,189,197	\$ 6,189,197	\$ -	\$ -	\$ -	\$ 69,363,425	\$ 75,552,622	\$ 75,552,622	\$ -	\$ -	\$ -
64																	
65		Maintenance															
66	551	Maintenance Supervision and Engineering	Schedule D-1	\$ 10,024	\$ -	\$ 10,024	\$ 10,024	\$ 10,024	\$ -	\$ -	\$ -	(9,139)	\$ 884	\$ 884	\$ -	\$ -	\$ -
67	552	Maintenance of Structures	Schedule D-1	505,745	-	505,745	505,745	505,745	-	-	-	(5,143)	500,602	500,602	-	-	-
68	553	Maintenance of Generating and Electric Equipment	Schedule D-1	18,317,487	-	18,317,487	18,317,487	18,317,487	-	-	-	(3,569,753)	14,747,734	14,747,734	-	-	-
69	554	Maintenance of Misc Other Power Generation Plant	Schedule D-1	1,230,860	-	1,230,860	1,230,860	1,230,860	-	-	-	86,201	1,317,061	1,317,061	-	-	-
70		Sub-Total		\$ 20,064,117	\$ -	\$ 20,064,117	\$ 20,064,117	\$ 20,064,117	\$ -	\$ -	\$ -	(3,497,835)	\$ 16,566,281	\$ 16,566,281	\$ -	\$ -	\$ -
71																	
72		Other Power Supply															
73	555	Purchased Power - Recoverable	Schedule D-1	\$ 197,491,789	\$ -	\$ 197,491,789	\$ 197,491,789	\$ 197,491,789	\$ -	\$ -	\$ -	16,164,531	\$ 213,656,321	\$ 213,656,321	\$ -	\$ -	\$ -
74	555	Purchased Power - Non-Recoverable	Schedule D-1	151,584	-	151,584	151,584	151,584	-	-	-	22,771,529	22,923,113	22,923,113	-	-	-
75	556	System Control and Load Dispatching - Recoverable	Schedule D-1	98,379,271	-	98,379,271	98,379,271	98,379,271	-	-	-	(60,072,271)	38,307,000	38,307,000	-	-	-
76	556	System Control and Load Dispatching - Non-Recoverable	Schedule D-1	7,821,628	-	7,821,628	7,821,628	7,821,628	-	-	-	1,670,766	9,492,393	9,492,393	-	-	-
77	557	Other Power Expenses	Schedule D-1	434,512	-	434,512	434,512	434,512	-	-	-	(118,908)	315,604	315,604	-	-	-
78		Sub-Total		\$ 304,278,784	\$ -	\$ 304,278,784	\$ 304,278,784	\$ 304,278,784	\$ -	\$ -	\$ -	(19,584,353)	\$ 284,694,431	\$ 284,694,431	\$ -	\$ -	\$ -
79																	
80		Total Power Production Expense		\$ 630,722,669	\$ -	\$ 630,722,669	\$ 630,722,669	\$ 630,722,669	\$ -	\$ -	\$ -	(18,295,231)	\$ 612,427,438	\$ 612,427,438	\$ -	\$ -	\$ -

Schedule G-1
Functionalized Revenue Requirement

Schedule G-1

FERC No.	Acct	Description	Reference	Historical Allocation to										Normalized Allocation to				
				Total Company (A)	Non-Electric Adjustment/Transfer (B)	Total Electric (C)	Electric Allocation to Texas (D)	Production (E)	Transmission (F)	Distribution (G)	Customer (H)	Known & Measurable (I)	Adjusted Total Electric to Texas (J)	Production (K)	Transmission (L)	Distribution (M)	Customer (N)	
81		Transmission Expense																
82		Operation																
83	560	Operations Supervision and Engineering	Schedule D-1	\$ 5,616,348	\$ -	\$ 5,616,348	\$ 5,616,348	\$ -	\$ 5,616,348	\$ -	\$ -	\$ 289,331	\$ 5,905,678	\$ -	\$ 5,905,678	\$ -	\$ -	
84	561	Load Dispatching	Schedule D-1	19,918	-	19,918	19,918	-	19,918	-	-	-	19,918	-	19,918	-	-	
85	562	Station Expenses	Schedule D-1	3,329,831	-	3,329,831	3,329,831	-	3,329,831	-	-	(516,706)	2,813,125	-	2,813,125	-	-	
86	563	Overhead Line Expenses	Schedule D-1	285,107	-	285,107	285,107	-	285,107	-	-	(5,057)	280,050	-	280,050	-	-	
87	564	Underground Line Expenses	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
88	565	Transmission of Electricity by Others	Schedule D-1	108,023,817	-	108,023,817	108,023,817	-	108,023,817	-	-	8,832,134	116,855,952	-	116,855,952	-	-	
89	566	Miscellaneous Transmission Expenses	Schedule D-1	503,398	-	503,398	503,398	-	503,398	-	-	419,691	923,088	-	923,088	-	-	
90	567	Rents	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
91		Sub-Total		\$ 117,778,419	\$ -	\$ 117,778,419	\$ 117,778,419	\$ -	\$ 117,778,419	\$ -	\$ -	\$ 9,019,394	\$ 126,797,812	\$ -	\$ 126,797,812	\$ -	\$ -	
92																		
93		Maintenance																
94	568	Maintenance Supervision and Engineering	Schedule D-1	\$ 325,022	\$ -	\$ 325,022	\$ 325,022	\$ -	\$ 325,022	\$ -	\$ -	\$ 1,810	\$ 326,833	\$ -	\$ 326,833	\$ -	\$ -	
95	569	Maintenance of Structures	Schedule D-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
96	570	Maintenance of Station Equipment	Schedule D-1	410,264	-	410,264	410,264	-	410,264	-	-	(17,580)	392,684	-	392,684	-	-	
97	571	Maintenance of Overhead Lines	Schedule D-1	2,674,767	-	2,674,767	2,674,767	-	2,674,767	-	-	264,531	2,939,298	-	2,939,298	-	-	
98	572	Maintenance of Underground Lines	Schedule D-1	639	-	639	639	-	639	-	-	-	639	-	639	-	-	
99	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-1	270,720	-	270,720	270,720	-	270,720	-	-	-	270,720	-	270,720	-	-	
100		Sub-Total		\$ 3,681,412	\$ -	\$ 3,681,412	\$ 3,681,412	\$ -	\$ 3,681,412	\$ -	\$ -	\$ 248,762	\$ 3,930,174	\$ -	\$ 3,930,174	\$ -	\$ -	
101																		
102		Total Transmission Expenses		\$ 121,459,831	\$ -	\$ 121,459,831	\$ 121,459,831	\$ -	\$ 121,459,831	\$ -	\$ -	\$ 9,268,156	\$ 130,727,986	\$ -	\$ 130,727,986	\$ -	\$ -	
103																		
104		Distribution Expenses																
105		Operation																
106	580	Operations Supervision and Engineering	Schedule D-1	\$ 18,837,106	\$ -	\$ 18,837,106	\$ 18,837,106	\$ -	\$ 18,837,106	\$ -	\$ -	\$ 2,309,049	\$ 21,146,155	\$ -	\$ -	\$ 21,146,155	\$ -	
107	581	Load Dispatching	Schedule D-1	2,622,595	-	2,622,595	2,622,595	-	2,622,595	-	-	191,795	2,814,390	-	-	2,814,390	-	
108	582	Station Expenses	Schedule D-1	2,348,241	-	2,348,241	2,348,241	-	2,348,241	-	-	621,607	2,969,848	-	-	2,969,848	-	
109	583	Overhead Line Expenses	Schedule D-1	3,342,078	-	3,342,078	3,342,078	-	3,342,078	-	-	40,824	3,382,902	-	-	3,382,902	-	
110	584	Underground Line Expenses	Schedule D-1	939,603	-	939,603	939,603	-	939,603	-	-	(232,779)	706,823	-	-	706,823	-	
111	585	Street Lighting	Schedule D-1	44,186	-	44,186	44,186	-	44,186	-	-	5,306	49,492	-	-	49,492	-	
112	586	Meter Expenses	Schedule D-1	2,121,594	-	2,121,594	2,121,594	-	2,121,594	-	-	215,266	2,336,860	-	-	2,336,860	-	
113	587	Customer Installation Expenses	Schedule D-1	148,326	-	148,326	148,326	-	148,326	-	-	35	148,361	-	-	148,361	-	
114	588	Miscellaneous Distribution Expenses	Schedule D-1	6,192,925	-	6,192,925	6,192,925	-	6,192,925	-	-	99,677	6,292,602	-	-	6,292,602	-	
115	589	Rents	Schedule D-1	249	-	249	249	-	249	-	-	-	249	-	-	249	-	
116		Sub-Total		\$ 36,596,902	\$ -	\$ 36,596,902	\$ 36,596,902	\$ -	\$ 36,596,902	\$ -	\$ -	\$ 3,250,781	\$ 39,847,683	\$ -	\$ -	\$ 39,847,683	\$ -	
117																		
118		Maintenance																
119	590	Maintenance Supervision and Engineering	Schedule D-1	\$ 2,810	\$ -	\$ 2,810	\$ 2,810	\$ -	\$ 2,810	\$ -	\$ -	\$ (2,620)	\$ 191	\$ -	\$ -	\$ 191	\$ -	
120	591	Maintenance of Structures	Schedule D-1	234,593	-	234,593	234,593	-	234,593	-	-	(76,047)	158,546	-	-	158,546	-	
121	592	Maintenance of Station Equipment	Schedule D-1	1,159,246	-	1,159,246	1,159,246	-	1,159,246	-	-	(113,328)	1,045,918	-	-	1,045,918	-	
122	593	Maintenance of Overhead Lines	Schedule D-1	13,215,162	-	13,215,162	13,215,162	-	13,215,162	-	-	310,447	13,525,610	-	-	13,525,610	-	
123	594	Maintenance of Underground Lines	Schedule D-1	1,266,284	-	1,266,284	1,266,284	-	1,266,284	-	-	(116,056)	1,150,228	-	-	1,150,228	-	
124	595	Maintenance of Line Transformers	Schedule D-1	-	-	-	-	-	-	-	-	65,630	65,630	-	-	65,630	-	
125	596	Maintenance of Street Lighting and Signal Systems	Schedule D-1	1,763,508	-	1,763,508	1,763,508	-	1,763,508	-	-	(76,272)	1,687,235	-	-	1,687,235	-	
126	597	Maintenance of Meters	Schedule D-1	-	-	-	-	-	-	-	-	280	280	-	-	280	-	
127	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-1	2,584,600	-	2,584,600	2,584,600	-	2,584,600	-	-	141,391	2,725,991	-	-	2,725,991	-	
128		Sub-Total		\$ 20,226,203	\$ -	\$ 20,226,203	\$ 20,226,203	\$ -	\$ 20,226,203	\$ -	\$ -	\$ 133,426	\$ 20,359,629	\$ -	\$ -	\$ 20,359,629	\$ -	
129																		
130		Total Distribution Expenses		\$ 56,823,106	\$ -	\$ 56,823,106	\$ 56,823,106	\$ -	\$ 56,823,106	\$ -	\$ -	\$ 3,984,207	\$ 60,207,313	\$ -	\$ -	\$ 60,207,313	\$ -	
131																		
132		Customer and Information Expenses																
133		Customer Accounts Expenses																
134	901	Supervision	Schedule D-1	\$ 125,325	\$ -	\$ 125,325	\$ 125,325	\$ -	\$ 125,325	\$ -	\$ (4,468)	\$ 120,858	\$ -	\$ -	\$ -	\$ 120,858	-	
135	902	Meter Reading Expenses	Schedule D-1	14,022,094	-	14,022,094	14,022,094	-	14,022,094	-	-	527,905	14,549,999	-	-	14,549,999	-	
136	903	Customer Records and Collection Expenses	Schedule D-1	29,466,213	-	29,466,213	29,466,213	-	29,466,213	-	-	1,567,244	31,033,457	-	-	31,033,457	-	
137	904	Uncollectible Accounts	Schedule D-1	20,808,373	-	20,808,373	20,808,373	-	20,808,373	-	-	(4,813,622)	16,054,751	-	-	16,054,751	-	
138	905	Miscellaneous Customer Accounts Expenses	Schedule D-1	(20,176,155)	-	(20,176,155)	(20,176,155)	-	(20,176,155)	-	-	-	(20,176,155)	-	-	(20,176,155)	-	
139		Sub-Total		\$ 44,305,851	\$ -	\$ 44,305,851	\$ 44,305,851	\$ -	\$ 44,305,851	\$ -	\$ (2,722,941)	\$ 41,582,910	\$ -	\$ -	\$ -	\$ 41,582,910	-	
140																		
141		Cost, Service & Information Expense																
142	907	Supervision	Schedule D-1	\$ 4,824,267	\$ -	\$ 4,824,267	\$ 4,824,267	\$ -	\$ 4,824,267	\$ -	\$ (3,718,289)	\$ 1,105,979	\$ -	\$ -	\$ -	\$ 1,105,979	-	
143	908	Customer Assistance Expenses	Schedule D-1	28,090,399	-	28,090,399	28,090,399	-	28,090,399	-	-	(27,098,868)	991,531	-	-	991,531	-	
144	909	Informational & Instructional Advertising Expenses	Schedule D-1	412,929	-	412,929	412,929	-	412,929	-	-	(399,847)	13,082	-	-	13,082	-	
145	910	Misc Customer Service & Informational Expenses	Schedule D-1	4,045,159	-	4,045,159	4,045,159	-	4,045,159	-	-	(2,363,228)	1,681,931	-	-	1,681,931	-	
146	911	Supervision	Schedule D-1	527,227	-	527,227	527,227	-	527,227	-	-	9,464,456	9,991,684	-	-	9,991,684	-	
147	912	Demonstrating & Selling Expense	Schedule D-1	4,092,750	(60,099)	4,032,651	4,032,651	-	4,032,651	-	-	143,861	4,176,512	-	-	4,176,512	-	
148	913	Advertising Expense	Schedule D-1	324,523	-	324,523	324,523	-	324,523	-	-	(90,514)	234,009	-	-	234,009	-	
149	916	Miscellaneous Sales Expense	Schedule D-1	203,928	-	203,928	203,928	-	203,928	-	-	(40,820)	163,107	-	-	163,107	-	
150		Sub-Total		\$ 42,521,182	\$ (60,099)	\$ 42,461,084	\$ 42,461,084	\$ -	\$ 42,461,084	\$ -	\$ (24,103,249)	\$ 18,357,835	\$ -	\$ -	\$ -	\$ 18,357,835	-	
151																		
152		Total Customer and Information Expenses		\$ 86,82														

Schedule G-1
Functionalized Revenue Requirement

Schedule G-1

			Historical Allocation to										Adjusted Total Electric					Normalized Allocation to			
No.	FERC Acct	Description	Reference	Total Company	Non-Electric Adjustment/Transfer	Total Electric	Electric Allocation to Texas	Production	Transmission	Distribution	Customer	Known & Measurable	to Texas	Production	Transmission	Distribution	Customer				
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)				
170		Depreciation & Amortization of CIAC																			
171	403	Depreciation Expense	WP E-1	\$ 152,449,999	\$ (6,798,240)	\$ 145,651,759	\$ 145,651,759	\$ 64,015,023	\$ 16,460,636	\$ 63,798,180	\$ 1,377,921	\$ -	\$ 145,651,759	\$ 64,015,023	\$ 16,460,636	\$ 63,798,180	\$ 1,377,921				
172		Amortization of CIAC	WP E-1	\$ (5,147,557)	-	\$ (5,147,557)	\$ (5,147,557)	-	\$ (127,356)	\$ (5,020,201)	-	-	\$ (5,147,557)	-	\$ (127,356)	\$ (5,020,201)	-				
173		Sub-Total		\$ 147,302,442	\$ (6,798,240)	\$ 140,504,202	\$ 140,504,202	\$ 64,015,023	\$ 16,333,280	\$ 58,777,979	\$ 1,377,921	\$ -	\$ 140,504,202	\$ 64,015,023	\$ 16,333,280	\$ 58,777,979	\$ 1,377,921				
174																					
175		Other Expenses																			
176	426	Donations	WP E-4	25,395	-	25,395	25,395	25,395	-	-	-	-	25,395	25,395	-	-	-				
177	408	Taxes Other Than Income	WP E-2	1,407,353	-	1,407,353	1,407,353	-	-	1,407,353	-	-	1,407,353	-	-	1,407,353	-				
178	417	Expenses - Non-utility operations	WP E-4	14,502,588	(11,900,572)	2,602,015	2,602,015	-	-	-	2,602,015	(220,748)	2,381,267	-	-	-	2,381,267				
179		Misc. Nonoperating Income	WP E-4	24,842,800	(1,934,633)	22,908,167	22,908,167	12,032,018	-	10,876,149	-	(16,389,381)	6,518,787	3,423,851	-	-	3,094,935				
180		Other Sales To Public Authorities	WP E-4	75,000	-	75,000	75,000	-	-	35,608	-	-	75,000	39,392	-	-	35,608				
181		Interest on Customer Deposits	WP E-4	34,959	-	34,959	34,959	-	-	34,959	-	-	34,959	-	-	-	34,959				
182		Sub-Total		\$ 40,888,095	\$ (13,835,205)	\$ 27,052,889	\$ 27,052,889	\$ 12,096,805	\$ -	\$ 12,354,069	\$ 2,602,015	\$ (16,610,129)	\$ 10,442,761	\$ 3,488,638	\$ -	\$ -	\$ 4,572,855				
183																					
184		Total Expenses (before Return)	Line 168 + 173 + 182	\$ 1,223,913,848	\$ (21,226,261)	\$ 1,202,687,587	\$ 1,202,687,587	\$ 765,202,883	\$ 151,833,587	\$ 162,465,787	\$ 123,185,330	\$ (47,692,692)	\$ 1,154,994,895	\$ 741,070,210	\$ 162,032,176	\$ 157,336,093	\$ 94,556,415				
185																					
186		Return																			
187		Debt Service	Schedule C-3	\$ 130,995,451	\$ (3,842,913)	\$ 127,152,538	\$ 127,152,538	\$ 58,314,647	\$ 22,427,074	\$ 46,396,501	\$ 14,317	\$ (24,499,117)	\$ 102,653,421	\$ 38,974,972	\$ 17,933,287	\$ 45,730,845	\$ 14,317				
188		Required Reserve Contributions	Schedule C-3	-	-	-	-	-	-	-	-	-	11,590,703	5,348,585	-	-	4,738,146				
189		General Fund Transfer	Schedule C-3	105,000,000	-	105,000,000	105,000,000	38,394,106	8,327,019	40,764,807	17,514,008	-	105,000,000	44,297,706	7,561,714	39,855,178	13,285,402				
190		Internally Generated Funds for Construction	Schedule C-3	88,866,639	(2,763,667)	86,102,972	86,102,972	22,832,268	10,143,404	48,908,867	4,218,435	2,238,482	88,341,455	23,274,765	10,364,686	80,231,715	4,470,289				
191		Sub-Total		\$ 324,862,090	\$ (6,606,580)	\$ 318,255,510	\$ 318,255,510	\$ 119,541,020	\$ 40,897,496	\$ 136,070,175	\$ 21,746,819	\$ (10,669,932)	\$ 307,585,578	\$ 111,896,027	\$ 35,859,686	\$ 140,555,884	\$ 19,273,980				
192		Less:																			
193		Depreciation and Amortization Expense	Schedule C-3	\$ (147,302,442)	\$ 6,798,240	\$ (140,504,202)	\$ (140,504,202)	\$ (64,015,023)	\$ (16,333,280)	\$ (58,777,979)	\$ (1,377,921)	\$ -	\$ (140,504,202)	\$ (64,015,023)	\$ (16,333,280)	\$ (58,777,979)	\$ (1,377,921)				
194		CIAC	Schedule C-3	(13,036,715)	217,405	(12,819,311)	(12,819,311)	-	-	(12,819,311)	-	(5,693,910)	(18,513,221)	(18,513,221)	-	-	(18,513,221)				
195		Interest and Dividend Income	Schedule C-3	(5,191,382)	-	(5,191,382)	(5,191,382)	(4,364,373)	(105,516)	(755,111)	33,617	558,230	(4,633,152)	(2,282,371)	(890,025)	(1,122,564)	(338,192)				
196		Sub-Total		\$ (165,530,540)	\$ 7,015,645	\$ (158,514,895)	\$ (158,514,895)	\$ (68,379,396)	\$ (16,438,795)	\$ (72,352,400)	\$ (1,344,304)	\$ (5,135,680)	\$ (163,650,575)	\$ (66,297,393)	\$ (17,223,305)	\$ (78,413,763)	\$ (1,716,113)				
197																					
198		Cash Flow Return Requested	Line 191 + 196	\$ 159,331,551	\$ 409,065	\$ 159,740,615	\$ 159,740,615	\$ 51,161,625	\$ 24,458,701	\$ 63,717,774	\$ 20,402,516	\$ (15,805,612)	\$ 143,935,003	\$ 45,598,634	\$ 18,636,382	\$ 62,142,121	\$ 17,557,867				
199																					
200		Less Other (Non-Rate) Revenue																			
201		Other Revenue	WP E-5.2	(108,277,160)	18,471,610	(89,805,550)	(89,805,550)	(3,896,645)	(70,656,949)	(7,511,793)	(7,740,163)	8,102,962	(81,702,589)	(2,638,026)	(63,812,606)	(7,511,793)	(7,740,163)				
202		Sub-Total		\$ (108,277,160)	\$ 18,471,610	\$ (89,805,550)	\$ (89,805,550)	\$ (3,896,645)	\$ (70,656,949)	\$ (7,511,793)	\$ (7,740,163)	\$ 8,102,962	\$ (81,702,589)	\$ (2,638,026)	\$ (63,812,606)	\$ (7,511,793)	\$ (7,740,163)				
203																					
204		Total Retail Electric Revenue Requirement	Line 184 + 198 + 202	\$ 1,274,968,239	\$ (2,345,587)	\$ 1,272,622,652	\$ 1,272,622,652	\$ 812,467,862	\$ 105,635,339	\$ 218,671,768	\$ 135,847,683	\$ (55,395,342)	\$ 1,217,227,310	\$ 784,030,818	\$ 116,855,952	\$ 211,966,421	\$ 104,374,119				

Schedule G-2
Production Classification

Schedule G-2

FERC Classification			Demand Related										Energy Related										Other			
No.	Account	Description	Reference	Normalized Production (A)	Allocation (B)	Nuclear (C)	Coal (D)	Natural Gas (E)	Quick Response - Natural Gas (F)	Renewable - Wind (G)	Renewable - Solar (H)	Renewable - Landfill Methane (I)	Nuclear (J)	Coal (K)	Natural Gas (L)	Quick Response - Natural Gas (M)	Renewable - Wind (N)	Renewable - Solar (O)	Renewable - Landfill Methane (P)	FERC 920 Administration Fees (R)	Energy Efficiency Programs (S)	Green/Other (T)	Total (U)			
105 Distribution Expenses																										
106	580	Operation Supervision and Engineering	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
107	581	Load Dispatching	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
108	582	Station Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
109	583	Overhead Line Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
110	584	Underground Line Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
111	585	Street Lighting	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
112	586	Meter Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
113	587	Customer Installation Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
114	588	Miscellaneous Distribution Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
115	589	Retain	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
116		Sub-Total		\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
117																										
118 Maintenance																										
119	590	Maintenance Supervision and Engineering	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
120	591	Maintenance of Structures	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
121	592	Maintenance of Station Equipment	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
122	593	Maintenance of Overhead Lines	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
123	594	Maintenance of Underground Lines	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
124	595	Maintenance of Line Transformers	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
125	596	Maintenance of Street Lighting and Signal Systems	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
126	597	Maintenance of Meters	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
127	598	Maintenance of Miscellaneous Distribution Plant	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
128		Sub-Total		\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
129																										
130 Total Distribution Expenses																										
131		Customer and Information Expenses																								
132		Customer Accounts Expenses																								
133		901 Supervision	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
134		902 Meter Reading Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
135		903 Customer Records and Collection Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
136		904 Uncollectible Accounts	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
137		905 Miscellaneous Customer Accounts Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
138		906 Sub-Total		\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
139		Cost, Service & Information Expense																								
140		907 Supervision	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
141		908 Customer Assistance Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
142		909 Informational & Instructional Advertising Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
143		910 Misc. Customer Service & Informational Expenses	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
144		911 Supervision	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
145		912 Demonstrating & Selling Expense	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
146		913 Advertising Expense	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
147		914 Miscellaneous Sales Expense	Schedule G-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
148		915 Sub-Total		\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
149																										
150 Total Customer and Information Expenses																										
151		General and Administrative Expenses																								
152		920 Administrative and General Salaries	Schedule G-1	9,901,737	FERC 920	3,708,577	2,498,378	2,671,175	1,013,275	25	10,308													9,901,737		
153		921 Office Supplies and Expenses	Schedule G-1	1,040,178	FERC 921	457,457	243,627	260,477	90,808	2	1,005													1,040,178		
154		922 Administrative Expense Transferred	Schedule G-1	2,543,811	FERC 920	877,846	591,384	632,286	239,849	6	2,440													2,543,811		
155		923 Outside Service Employed	Schedule G-1	17,199,043	FERC 921	8,027,803	4,112,099	5,422,840	1,515,964	35	10,122													17,199,043		
156		924 Property Insurance	Schedule G-1	4,295,925	FERC 924	2,469,908	815,815	542,897	432,111	176	35,018													4,295,925		
157		925 Injuries and Damages	Schedule G-1	496,348	FERC 925	383,023	4,570	4,486	1,853	0	19													496,348		
158		926 Employee Pension and Benefits	Schedule G-1	14,853,366	FERC 926	14,853,366	-	-	-	-	-													14,853,366		
159		927 Regulatory Commission Expense	Schedule G-1	307,772	Prod O&M&A/G	116,145	89,026	70,773	31,730	0	98													307,772		
160		928 General Expenses	Schedule G-1	8,598,448	FERC 928	1,462,129	2,971,556	3,070,162	1,564,625	28	11,847													8,598,448		
161		929 Retain	Schedule G-1	895,157	FERC 929	372,597	222,572	154,769	123,138	50	9,983													895,157		
162		930 Maintenance of General Plant	Schedule G-1	4,116,128	FERC 930	1,076,499	17,610	11,725	9,332	4	756													4,116,128		
163		931 Sub-Total		\$ 61,191,111		\$ 24,097,120	\$ 11,496,645	\$ 10,842,089	\$ 4,003,735	\$ 327	\$ 83,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,191,111		
164																										
165 Total Operations & Maintenance Expenses Line 79 + 102 + 130 + 152 + 166																										
166				\$ 673,566,249		\$ 85,577,978	\$ 50,964,573	\$ 42,317,938	\$ 18,697,435	\$ 430	\$ 124,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 673,566,249		
167																										
168 Depreciation & Amortization of CIAC																										
169		400 Depreciation Expense	Schedule G-1	64,015,023	DEPN-PPLT w/PGP/PLT	24,211,131	20,312,838	10,845,923	8,317,392	2,396	325,343													64,015,023		
170		401 Amortization of CIAC	Schedule G-1	-	DEPN-PPLT w/PGP/PLT	-	-	-	-	-	-													-		
171		402 Sub-Total		\$ 64,015,023		\$ 24,211,131	\$ 20,312,838	\$ 10,845,923	\$ 8,317,392	\$ 2,396	\$ 325,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,015,023		
172																										
173 Other Expenses																										
174		426 Donations	Schedule G-1	25,395	Prod O&M&A/G	9,581	7,346	5,840	2,618	0	8													25,395		
175		408 Taxes Other Than Income	Schedule G-1	-	Prod O&M&A/G	-	-	-	-	-	-													-		
176		417 Expenses - Non-utility operations	Schedule G-1	-	Prod O&M&A/G	-	-	-	-	-	-													-		
177		Misc. Nonoperating Income	Schedule G-1	3,423,851	Prod O&M&A/G	1,292,966	990,385	787,327	352,986	3	1,083													3,423,851		
178		Other Sales To Public Authorities	Schedule G-1	39,392	Prod O&M&A/G	14,865	11,365	9,038	4,061	0	12													39,392		
179		Interest on Customer Deposits	Schedule G-1	-	Prod O&M&A/G	-	-	-	-	-	-										</					

Schedule G-2
Production Classification

FERC			Demand Related										Energy Related										Other					Total
No.	Asset	Description	Reference	Normalized Production (A)	Allocation (B)	Nuclear (C)	Coal (D)	Natural Gas (E)	Quick Response - Natural Gas (F)	Renewable - Wind (G)	Renewable - Solar (H)	Renewable - Landfill Methane (I)	Nuclear (J)	Coal (K)	Natural Gas (L)	Quick Response - Natural Gas (M)	Renewable - Wind (N)	Renewable - Solar (O)	Renewable - Landfill Methane (P)	Administration Fees (R)	Energy Efficiency Programs (S)	GreenChoice (T)						
220 Nuclear Power Generation																												
221	320	Land & Land Rights	Schedule B-1	2,762,082	Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,762,082	
222	321	Structures & Improvements	Schedule B-1	409,056,127	Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	409,056,127	
223	322	Reactor Plant Equipment	Schedule B-1	311,720,421	Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	311,720,421	
224	323	Turbogenerators Units	Schedule B-1	53,894,281	Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,894,281	
225	324	Accessory Plant Equipment	Schedule B-1	167,606,324	Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167,606,324	
226	325	Miscellaneous Equipment	Schedule B-1	18,699,346	Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,699,346	
227	226	Sub-Total		\$ 955,758,501		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	955,758,501	
228 Construction Turbine & Other Production																												
230	340	Land & Land Rights	Schedule B-1	3,354,782	Other Gen P.L.T. - G	-	-	1,510,082	1,736,470	558	107,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,354,782	
231	341	Structures & Improvements	Schedule B-1	5,541,293	Other Gen P.L.T. - G	-	-	4,294,852	4,938,724	1,588	306,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,541,293	
232	342	Fixed Buildings, Production and Accessories	Schedule B-1	15,886,424	Other Gen P.L.T. - G	-	-	7,150,930	8,222,976	2,644	500,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,886,424	
233	343	Prime movers	Schedule B-1	10,182,061	Other Gen P.L.T. - G	-	-	4,583,234	5,270,139	1,695	326,793	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,182,061	
234	344	Generators/PV	Schedule B-1	358,108,049	Other Gen P.L.T. - G	-	-	161,195,029	185,360,820	59,677	11,493,493	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358,108,049	
235	345	Accessory Bldg Equip.	Schedule B-1	10,944,383	Other Gen P.L.T. - G	-	-	4,926,377	5,664,925	1,822	351,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,944,383	
236	346	Miscellaneous Equipment	Schedule B-1	1,153,248	Other Gen P.L.T. - G	-	-	970,128	1,153,248	389	69,172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,153,248	
237	236	Sub-Total		\$ 410,173,544		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	410,173,544	
238 Total Power Generation Plant																												
238	Line 218 + 227 + 237			2,087,984,646		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,087,984,646	
240 Transmission Plant																												
240	350	Land & Land Rights	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
243	351	Clearing Land	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
244	352	Structures & Improvements	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
245	353	Station Equipment	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
246	354	Towers and Fixtures	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
247	355	Poles and Fixtures	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
248	356	Overhead Conductors and Devices	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
249	357	Underground Conduit	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
250	358	Underground Conductors and Devices	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
251	359	Roads and Trails	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
252	251	Sub-Total		\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
253 Distribution Plant																												
253	360	Land & Land Rights	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
256	361	Structures & Improvements	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
257	362	Station Equipment	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
258	363	Storage Equipment	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
259	364	Poles, Towers & Fixtures	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
260	365	OH Conductors & Devices	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
261	366	UG Conduit	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
262	367	UG Conductors & Devices	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
263	368	Line Transformers	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
264	369	Services	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
265	370	Meters	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
266	371	Installation on Customers' Prem	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
267	372	Leased Property on Customers' Premises	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
268	373	Streetlighting & Signal Systems	Schedule B-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
269	268	Sub-Total		\$	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
270 Total Plant in Service Before General Plant																												
270	Line 239 + 252 + 269			2,087,984,646		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,087,984,646	
272 General Plant																												
272	374	Land & Land Rights	Schedule B-2	2,989,943	Prod Labor	186,704	1,130,852	1,209,066	458,643	11	4,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,989,943	
275	390	Structures & Improvements	Schedule B-2	41,836,261	Prod Labor	2,612,427	15,823,259	16,917,600	6,417,487	156	65,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,836,261	
276	391	Office Furniture & Equipment	Schedule B-2	42,640,991	Prod Labor	2,662,678	16,127,621	17,243,063	6,540,929	159	66,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,640,991	
277	392	Transportation Equipment	Schedule B-2	1,370,782	Prod Labor	83,087	952,949	537,784	303,982	5	2,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,370,782	
278	393	Stores Equipment	Schedule B-2	280,413	Prod Labor	17,510	106,057	113,393	43,014	1	438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	280,413	
279	394	Tools, Shop & Garage Equipment	Schedule B-2	1,373,550	Prod Labor	82,372	504,374	579,258	204,540	5	2,081	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,373,550	
280	395	Laboratory Equipment	Schedule B-2	470,552	Prod Labor	29,383	177,972	190,281	72,180	2	734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	470,552	
281	396	Power Operated Equipment	Schedule B-2	1,298,300	Prod Labor	81,071	491,042	525,004	199,153	5	2,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,298,300	
282	397	Communication Equipment	Schedule B-2	26,300,251	Prod Labor	1,662,296	9,947,248	10,635,234	4,054,335	96	41,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,300,251	
283	398	Miscellaneous Equipment	Schedule B-2	1,453,676	Prod Labor	90,773	549,807	582,834	222,987	5	2,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,453,676	
284	283	Sub-Total		6,411		480	2,425	2,593	983	0	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,411	
285	284	Other Facility Property	Schedule B-2	119,940,130	Prod Labor	\$	5,689,533	45,363,009	48,501,112	\$	18,396,255	5	446	\$	187,156	\$	-	\$	-	\$	-	\$	-	\$	-	\$	119,940,130	
286	285	Sub-Total		\$ 119,940,130		\$	7,409,533	45,363,009	48,501,112	\$	18,396,255	5	446	\$	187,156	\$	-	\$	-	\$	-	\$	-	\$	-	\$	119,940,130	
287 Total Electric Gross Plant in Service																												
287	Line 271 + 285			2,187,924,776		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	2,187,924,776	
289 Accumulated Depreciation																												
290	300	Stream Power Generation	Schedule B-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
291	310	Land & Land Rights	Schedule B-5	1,616	Steam P.L.T. - AD	-	-</																					

Schedule G-2

Prepared by Austin Energy's Rates and Forecasting Division

Schedule G-2
Production Classification

FERC No. Act Description			Reference	Normalized Production (A)	Allocation (B)	Demand Related										Energy Related										Other			
						Nuclear (C)	Coal (D)	Natural Gas (E)	Quick Response - Natural Gas (F)	Renewable - Wind (G)	Renewable - Solar (H)	Renewable - Landfill Methane (I)	Nuclear (J)	Coal (K)	Natural Gas (L)	Quick Response - Natural Gas (M)	Renewable - Purchased Power (N)	Renewable - Wind (O)	Renewable - Solar (P)	Renewable - Landfill Methane (Q)	Administration Fees (R)	Energy Efficiency Programs (S)	Green/Other (T)	Total (U)					
454		Depreciation Expense																											
455																													
456		Steam Power Generation																											
457	310	Land & Land Rights	Schedule E-1	-	Steam PLT - DEPN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
458	311	Structures & Improvements	Schedule E-1	2,518,977	Steam PLT - DEPN	-	-	2,298,318	220,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,518,977	
459	312	Boiler Plant Equipment	Schedule E-1	11,657,967	Steam PLT - DEPN	-	-	10,616,744	1,021,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,657,967	
460	313	Engines and Engine Driven Generators	Schedule E-1	-	Steam PLT - DEPN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
461	314	Turbogenerators Units	Schedule E-1	2,383,743	Steam PLT - DEPN	-	-	2,174,932	208,813	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,383,743	
462	315	Accessory Plant Equipment	Schedule E-1	907,245	Steam PLT - DEPN	-	-	827,772	79,474	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	907,245	
463	316	Miscellaneous Equipment	Schedule E-1	1,703,529	Steam PLT - DEPN	-	-	1,554,667	149,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,703,529	
464		Sub-Total		\$ 19,171,863		\$ -	\$ -	\$ 17,492,432	\$ 1,679,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,171,863	
465																													
466		Nuclear Power Generation																											
467	320	Land & Land Rights	Schedule E-1	-	Nuclear	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
468	321	Structures & Improvements	Schedule E-1	10,192,523	Nuclear	-	-	10,192,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,192,523	
469	322	Reactor Plant Equipment	Schedule E-1	7,767,192	Nuclear	-	-	7,767,192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,767,192	
470	323	Turbogenerators Units	Schedule E-1	1,242,893	Nuclear	-	-	1,242,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,242,893	
471	324	Accessory Plant Equipment	Schedule E-1	4,176,276	Nuclear	-	-	4,176,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,176,276	
472	325	Miscellaneous Equipment	Schedule E-1	266,597	Nuclear	-	-	266,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	266,597	
473		Sub-Total		\$ 23,745,483		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,745,483	
474																													
475		Combustion Turbine & Other Production																											
476	340	Land & Land Rights	Schedule E-1	-	Other Gen PLT - DEPN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
477	341	Structures & Improvements	Schedule E-1	319,922	Other Gen PLT - DEPN	-	-	142,264	168,245	56	7,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	319,922	
478	342	Fuel Bldgns, Pools and Accessories	Schedule E-1	532,471	Other Gen PLT - DEPN	-	-	240,200	280,128	92	12,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	532,471	
479	343	Prime movers	Schedule E-1	341,404	Other Gen PLT - DEPN	-	-	153,951	179,542	59	7,852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	341,404	
480	344	Generator Pk	Schedule E-1	12,087,377	Other Gen PLT - DEPN	-	-	5,414,539	6,314,687	204	276,146	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,087,377	
481	345	Accessory Eqp Equip.	Schedule E-1	366,963	Other Gen PLT - DEPN	-	-	165,477	192,984	64	8,409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	366,963	
482	346	Miscellaneous Equipment	Schedule E-1	73,263	Other Gen PLT - DEPN	-	-	33,587	39,096	13	1,662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,263	
483		Sub-Total		\$ 13,680,494		\$ -	\$ -	\$ 6,151,018	\$ 7,173,511	\$ 2,968	\$ 313,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,680,494	
484																													
485		Total Power Generation Plant		+ 464 + 473 + 483		\$ 56,557,948		\$ 23,745,483	\$ 17,492,432	\$ 7,830,448	\$ 7,173,511	\$ 2,968	\$ 313,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,557,948	
486																													
487		Transmission Plant																											
488	350	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
489	351	Clearing Land	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
490	352	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
491	353	Station Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
492	354	Towers and Poles	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
493	355	Poles and Structures	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
494	356	Overhead Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
495	357	Underground Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
496	358	Underground Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
497	359	Roads and Trails	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
498		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
499																													
500		Distribution Plant																											
501	360	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
502	361	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
503	362	Station Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
504	363	Storage Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
505	364	Poles, Towers & Poles	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
506	365	OH Conductors & Devices	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
507	366	UG Conduct	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508	367	UG Conductors & Devices	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
509	368	Line Transformers	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
510	369	Services	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
511	370	Meters	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
512	371	Installation on Customers' Prem	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
513	372	Leased Property on Customers' Premises	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
514	373	Strengthening & Signal Systems	Schedule E-1	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
515		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
516																													
517		Total Plant in Service Before General Plant		+ 485 + 498 + 515		\$ 56,557,948		\$ 23,745,483	\$ 17,492,432	\$ 7,830,4																			

Schedule G-2

Production Classification

Schedule G-2

FERC No. Act		Description	Normalized Production Reference	Alternative Production (A)	Demand Related																	Energy Related										Other			Total
					Nuclear (C)	Coal (D)	Natural Gas (E)	Quick Response - Natural Gas (F)	Renewable - Wind (G)	Renewable - Solar (H)	Renewable - Landfill Methane (I)	Nuclear (J)	Coal (K)	Natural Gas (L)	Quick Response - Natural Gas (M)	Purchased Power (N)	Renewable - Wind (O)	Renewable - Solar (P)	Renewable - Landfill Methane (Q)	Administration Fees (R)	Energy Efficiency Programs (S)	GreenChoice (T)													
667		Customer and Information Expenses																																	
668		Customer Accounts Expenses	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
669	901	Supervision	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
670	902	Meter Reading Expenses	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
671	903	Customer Records and Collection Expenses	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
672	904	Uncollectible Accounts	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
673	905	Miscellaneous Customer Accounts Expenses	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
674		Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
675																																			
676		Cost, Service & Information Expense																																	
677		Supervision	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
678	908	Customer Assistance Expenses	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
679	909	Informational & Instructional Advertising Expenses	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
680	910	Misc Customer Service & Informational Expenses	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
681	911	Supervision	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
682	912	Demonstrating & Selling Expense	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
683	913	Advertising Expense	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
684	916	Miscellaneous Sales Expense	Schedule D-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
685		Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
686																																			
687		Total Customer and Information Expenses	Line 674 + 685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
688																																			
689		General and Administrative Expenses																																	
690	920	Administrative and General Salaries	Schedule D-3	9,437,237	FERC 920	3,534,604	2,381,177	2,545,867	965,741	23	9,824	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,437,237									
691	921	Office Supplies and Expenses	Schedule D-3	-	FERC 921	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
692	922	Administrative Expense Transferred	Schedule D-3	-	FERC 920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
693	923	Outside Services Employed	Schedule D-3	-	FERC 923	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
694	924	Property Insurance	Schedule D-3	-	FERC 924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
695	925	Injuries and Damages	Schedule D-3	-	FERC 925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
696	926	Employee Pension and Benefits	Schedule D-3	-	FERC 926	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
697	928	Regulatory Commission Expense	Schedule D-3	-	Prod RR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
698	930	General Expenses	Schedule D-3	153,066	FERC 930	26,085	51,226	54,768	20,776	1	211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153,066									
699	931	Rents	Schedule D-3	-	FERC 931	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
700	935	Maintenance of General Plant	Schedule D-3	18,011	FERC 935	17,576	284	189	151	0	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,011									
701		Sub-Total		\$ 9,608,314		\$ 3,576,083	\$ 2,432,687	\$ 2,600,635	\$ 986,687	\$ 24	\$ 10,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,608,314									
702																																			
703		Total Operations & Maintenance Expenses	665 + 687 + 701	\$ 32,627,246		\$ 5,006,965	\$ 11,087,428	\$ 11,854,158	\$ 4,496,797	\$ 109	\$ 45,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,835									
704																										\$ 32,627,246									

Schedule G-3

Transmission Classification

Schedule G-3

No.	FERC Acct Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
					Transmission Infrastructure	Load Dispatch	Transmission by Others	
			(A)	(B)	(C)	(D)	(E)	(F)
1	Power Production Expenses							
2	Steam Power Generation							
3	Operation							
4	500 Operation Supervision and Engineering	Schedule G-1	-		-	-	-	-
5	501 Fuel - Recoverable	Schedule G-1	-		-	-	-	-
6	501 Fuel - Non-Recoverable	Schedule G-1	-		-	-	-	-
7	502 Steam Expenses	Schedule G-1	-		-	-	-	-
8	503 Steam from other Sources	Schedule G-1	-		-	-	-	-
9	504 Steam Transferred	Schedule G-1	-		-	-	-	-
10	505 Electric Expenses	Schedule G-1	-		-	-	-	-
11	506 Miscellaneous Steam Expenses	Schedule G-1	-		-	-	-	-
12	507 Rents	Schedule G-1	-		-	-	-	-
13	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
14								
15	Maintenance							
16	510 Maintenance Supervision	Schedule G-1	-		-	-	-	-
17	511 Maintenance of Structures	Schedule G-1	-		-	-	-	-
18	512 Maintenance of Boiler Plant	Schedule G-1	-		-	-	-	-
19	513 Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-
20	514 Maintenance of Miscellaneous Steam Plant	Schedule G-1	-		-	-	-	-
21	515 Rents	Schedule G-1	-		-	-	-	-
22	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
23								
24	Nuclear Power Generation							
25	Operation							
26	517 Operation Supervision	Schedule G-1	-		-	-	-	-
27	518 Nuclear Fuel Expense	Schedule G-1	-		-	-	-	-
28	519 Coolants and Water	Schedule G-1	-		-	-	-	-
29	520 Steam Expenses	Schedule G-1	-		-	-	-	-
30	523 Electric Expenses	Schedule G-1	-		-	-	-	-
31	524 Misc Nuclear Power Expenses	Schedule G-1	-		-	-	-	-
32	525 Rents	Schedule G-1	-		-	-	-	-
33	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
34								
35	Maintenance							
36	528 Maintenance Supervision	Schedule G-1	-		-	-	-	-
37	529 Maintenance of Structures	Schedule G-1	-		-	-	-	-
38	530 Maintenance of Reactor Plant	Schedule G-1	-		-	-	-	-
39	531 Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-
40	532 Maintenance of Miscellaneous	Schedule G-1	-		-	-	-	-
41	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
42								
43	Hydraulic Power Generation							
44	Maintenance							
45	541 Maintenance Supervision	Schedule G-1	-		-	-	-	-
46	542 Maintenance of Structures	Schedule G-1	-		-	-	-	-
47	543 Maintenance of Reservoirs, Dams & Waterways	Schedule G-1	-		-	-	-	-
48	544 Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-
49	545 Maintenance of Miscellaneous Hydraulic Plant	Schedule G-1	-		-	-	-	-
50	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
51								
52	Other Power Generation							
53	Operation							
54	546 Operation Supervision	Schedule G-1	-		-	-	-	-
55	547 Fuel	Schedule G-1	-		-	-	-	-
56	548 Generation Expenses	Schedule G-1	-		-	-	-	-
57	549 Miscellaneous Other Power Generation Expenses	Schedule G-1	-		-	-	-	-
58	550 Rents	Schedule G-1	-		-	-	-	-
59	Energy Efficiency	Schedule G-1	-		-	-	-	-
60	Green Building	Schedule G-1	-		-	-	-	-
61	Solar Rebate	Schedule G-1	-		-	-	-	-
62	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
63								
64	Maintenance							
65	551 Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-
66	552 Maintenance of Structures	Schedule G-1	-		-	-	-	-
67	553 Maintenance of Generating and Electric Equipment	Schedule G-1	-		-	-	-	-
68	554 Maintenance of Misc Other Power Generation Plant	Schedule G-1	-		-	-	-	-
69	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
70								
71	Other Power Supply							
72	555 Purchased Power - Recoverable	Schedule G-1	-		-	-	-	-
73	555 Purchased Power - Non-Recoverable	Schedule G-1	-		-	-	-	-
74	556 System Control and Load Dispatching - Recoverable	Schedule G-1	-		-	-	-	-
75	556 System Control and Load Dispatching - Non-Recoverable	Schedule G-1	-		-	-	-	-
76	557 Other Power Expenses	Schedule G-1	-		-	-	-	-
77	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
78								
79	Total Power Production Expense		\$ -		\$ -	\$ -	\$ -	\$ -

Schedule G-3

Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
						Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)	(E)	(F)
80									
81		Transmission Expense							
82		Operation							
83	560	Operations Supervision and Engineering	Schedule G-1	5,905,678	Trans Infrastructure	5,905,678	-	-	5,905,678
84	561	Load Dispatching	Schedule G-1	19,918	T-Load Dispatch	-	19,918	-	19,918
85	562	Station Expenses	Schedule G-1	2,813,125	Trans Infrastructure	2,813,125	-	-	2,813,125
86	563	Overhead Line Expenses	Schedule G-1	280,050	Trans Infrastructure	280,050	-	-	280,050
87	564	Underground Line Expenses	Schedule G-1	-	Trans Infrastructure	-	-	-	-
88	565	Transmission of Electricity by Others	Schedule G-1	116,855,952	Trans by Others	-	-	116,855,952	116,855,952
89	566	Miscellaneous Transmission Expenses	Schedule G-1	923,088	Trans Infrastructure	923,088	-	-	923,088
90	567	Rents	Schedule G-1	-	Trans Infrastructure	-	-	-	-
91		Sub-Total		\$ 126,797,812		\$ 9,921,942	\$ 19,918	\$ 116,855,952	\$ 126,797,812
92									
93		Maintenance							
94	568	Maintenance Supervision and Engineering	Schedule G-1	326,833	Trans Infrastructure	326,833	-	-	326,833
95	569	Maintenance of Structures	Schedule G-1	-	Trans Infrastructure	-	-	-	-
96	570	Maintenance of Station Equipment	Schedule G-1	392,684	Trans Infrastructure	392,684	-	-	392,684
97	571	Maintenance of Overhead Lines	Schedule G-1	2,939,298	Trans Infrastructure	2,939,298	-	-	2,939,298
98	572	Maintenance of Underground Lines	Schedule G-1	639	Trans Infrastructure	639	-	-	639
99	573	Maintenance of Miscellaneous Transmission Plant	Schedule G-1	270,720	Trans Infrastructure	270,720	-	-	270,720
100		Sub-Total		\$ 3,930,174		\$ 3,930,174	\$ -	\$ -	\$ 3,930,174
101									
102		Total Transmission Expenses		\$ 130,727,986		\$ 13,852,117	\$ 19,918	\$ 116,855,952	\$ 130,727,986
103									
104		Distribution Expenses							
105		Operation							
106	580	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-
107	581	Load Dispatching	Schedule G-1	-		-	-	-	-
108	582	Station Expenses	Schedule G-1	-		-	-	-	-
109	583	Overhead Line Expenses	Schedule G-1	-		-	-	-	-
110	584	Underground Line Expenses	Schedule G-1	-		-	-	-	-
111	585	Street Lighting	Schedule G-1	-		-	-	-	-
112	586	Meter Expenses	Schedule G-1	-		-	-	-	-
113	587	Customer Installation Expenses	Schedule G-1	-		-	-	-	-
114	588	Miscellaneous Distribution Expenses	Schedule G-1	-		-	-	-	-
115	589	Rents	Schedule G-1	-		-	-	-	-
116		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
117									
118		Maintenance							
119	590	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-
120	591	Maintenance of Structures	Schedule G-1	-		-	-	-	-
121	592	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-
122	593	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-
123	594	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-
124	595	Maintenance of Line Transformers	Schedule G-1	-		-	-	-	-
125	596	Maintenance of Street Lighting and Signal Systems	Schedule G-1	-		-	-	-	-
126	597	Maintenance of Meters	Schedule G-1	-		-	-	-	-
127	598	Maintenance of Miscellaneous Distribution Plant	Schedule G-1	-		-	-	-	-
128		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
129									
130		Total Distribution Expenses		\$ -		\$ -	\$ -	\$ -	\$ -
131									
132		Customer and Information Expenses							
133		Customer Accounts Expenses							
134	901	Supervision	Schedule G-1	-		-	-	-	-
135	902	Meter Reading Expenses	Schedule G-1	-		-	-	-	-
136	903	Customer Records and Collection Expenses	Schedule G-1	-		-	-	-	-
137	904	Uncollectible Accounts	Schedule G-1	-		-	-	-	-
138	905	Miscellaneous Customer Accounts Expenses	Schedule G-1	-		-	-	-	-
139		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
140									
141		Cust. Service & Information Expense							
142	907	Supervision	Schedule G-1	-		-	-	-	-
143	908	Customer Assistance Expenses	Schedule G-1	-		-	-	-	-
144	909	Informational & Instructional Advertising Expenses	Schedule G-1	-		-	-	-	-
145	910	Misc Customer Service & Informational Expenses	Schedule G-1	-		-	-	-	-
146	911	Supervision	Schedule G-1	-		-	-	-	-
147	912	Demonstrating & Selling Expense	Schedule G-1	-		-	-	-	-
148	913	Advertising Expense	Schedule G-1	-		-	-	-	-
149	916	Miscellaneous Sales Expense	Schedule G-1	-		-	-	-	-
150		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
151									
152		Total Customer and Information Expenses		\$ -		\$ -	\$ -	\$ -	\$ -
153									
154		General and Administrative Expenses							
155	920	Administrative and General Salaries	Schedule G-1	2,901,864	Trans Labor	2,901,864	-	-	2,901,864
156	921	Office Supplies and Expenses	Schedule G-1	282,972	Trans Labor	282,972	-	-	282,972
157	922	Administrative Expense Transferred	Schedule G-1	353	Trans Labor	353	-	-	353
158	923	Outside Services Employed	Schedule G-1	7,805,411	Trans O&MxTBO	7,798,021	7,390	-	7,805,411
159	924	Property Insurance	Schedule G-1	224,669	N-TPLT	224,669	-	-	224,669
160	925	Injuries and Damages	Schedule G-1	5,308	Trans Labor	5,308	-	-	5,308
161	926	Employee Pension and Benefits	Schedule G-1	-	Trans Labor	-	-	-	-
162	928	Regulatory Commission Expense	Schedule G-1	-	Trans O&MxAG	-	-	-	-
163	930	General Expenses	Schedule G-1	3,335,310	Trans Labor	3,335,310	-	-	3,335,310
164	931	Rents	Schedule G-1	387,555	Trans Labor	387,555	-	-	387,555
165	935	Maintenance of General Plant	Schedule G-1	27,469	N-TGPLT	27,469	-	-	27,469
166		Sub-Total		\$ 14,970,911		\$ 14,963,521	\$ 7,390	\$ -	\$ 14,970,911
167									
168		Total Operations & Maintenance Expenses	Line 79 + 102 + 130 + 152 + 166	\$ 145,698,897		\$ 28,815,637	\$ 27,308	\$ 116,855,952	\$ 145,698,897
169									

Schedule G-3

Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
						Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)	(E)	(F)
170		Depreciation & Amortization of CIAC							
171	403	Depreciation Expense	Schedule G-1	16,460,636	DEPN-TPLTwTGPLT	16,460,636	-	-	16,460,636
172		Amortization of CIAC	Schedule G-1	(127,356)	DEPN-TPLTwTGPLT	(127,356)	-	-	(127,356)
173		<u>Sub-Total</u>		<u>\$ 16,333,280</u>		<u>\$ 16,333,280</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,333,280</u>
174									
175		Other Expenses							
176	426	Donations	Schedule G-1	-	Trans O&MxAG	-	-	-	-
177	408	Taxes Other Than Income	Schedule G-1	-	Trans O&MxAG	-	-	-	-
178	417	Expenses - Non-utility operations	Schedule G-1	-	Trans O&MxAG	-	-	-	-
179		Misc. Nonoperating Income	Schedule G-1	-	Trans O&MxAG	-	-	-	-
180		Other Sales To Public Authorities	Schedule G-1	-	Trans O&MxAG	-	-	-	-
181		Interest on Customer Deposits	Schedule G-1	-	Trans O&MxAG	-	-	-	-
182		<u>Sub-Total</u>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
183									
184		Total Expenses (before Return)	Line 168 + 173 + 182	<u>\$ 162,032,176</u>		<u>\$ 45,148,917</u>	<u>\$ 27,308</u>	<u>\$ 116,855,952</u>	<u>\$ 162,032,176</u>
185									
186		Return							
187		Debt Service	Schedule G-1	17,933,287	Trans Labor	17,933,287	-	-	17,933,287
188		Required Reserve Contributions	Schedule G-1	-	DEPN-TPLTwTGPLT	-	-	-	-
189		General Fund Transfer	Schedule G-1	7,561,714	N-TGPLT	7,561,714	-	-	7,561,714
190		<u>Internally Generated Funds for Construction</u>	Schedule G-1	<u>10,364,686</u>	DEPN-TPLTwTGPLT	<u>10,364,686</u>	<u>-</u>	<u>-</u>	<u>10,364,686</u>
191		<u>Sub-Total</u>		<u>\$ 35,859,686</u>		<u>\$ 35,859,686</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,859,686</u>
192		Less:							
193		Depreciation Expense	Schedule G-1	(16,333,280)	DEPN-TPLTwTGPLT	(16,333,280)	-	-	(16,333,280)
194		Amortization of CIAC	Schedule G-1	-	DEPN-TPLTwTGPLT	-	-	-	-
195		<u>Interest and Dividend Income</u>	Schedule G-1	<u>(890,025)</u>	DEPN-TPLTwTGPLT	<u>(890,025)</u>	<u>-</u>	<u>-</u>	<u>(890,025)</u>
196		<u>Sub-Total</u>		<u>\$ (17,223,305)</u>		<u>\$ (17,223,305)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,223,305)</u>
197									
198		Cash Flow Return Requested	Line 191 + 196	<u>\$ 18,636,382</u>		<u>\$ 18,636,382</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,636,382</u>
199									
200		Less Other (Non-Rate) Revenue							
201		Other Revenue	Schedule G-1	(63,812,606)	Trans Other Rev	(63,785,298)	(27,308)	-	(63,812,606)
202		<u>Sub-Total</u>		<u>\$ (63,812,606)</u>		<u>\$ (63,785,298)</u>	<u>\$ (27,308)</u>	<u>\$ -</u>	<u>\$ (63,812,606)</u>
203									
204		Total Retail Electric Revenue Requirement	Line 184 + 198 + 202	<u>\$ 116,855,952</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,855,952</u>	<u>\$ 116,855,952</u>
205									
206									
207									
208		Gross Plant In Service							
209									
210		Steam Power Generation							
211	310	Land & Land Rights	Schedule B-1	-		-	-	-	-
212	311	Structures & Improvements	Schedule B-1	-		-	-	-	-
213	312	Boiler Plant Equipment	Schedule B-1	-		-	-	-	-
214	313	Engines and Engine Driven Generators	Schedule B-1	-		-	-	-	-
215	314	Turbogenerator Units	Schedule B-1	-		-	-	-	-
216	315	Accessory Plt Equipment	Schedule B-1	-		-	-	-	-
217	316	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-
218		<u>Sub-Total</u>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
219									
220		Nuclear Power Generation							
221	320	Land & Land Rights	Schedule B-1	-		-	-	-	-
222	321	Structures & Improvements	Schedule B-1	-		-	-	-	-
223	322	Reactor Plant Equipment	Schedule B-1	-		-	-	-	-
224	323	Turbogenerator Units	Schedule B-1	-		-	-	-	-
225	324	Accessory Plant Equipment	Schedule B-1	-		-	-	-	-
226	325	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-
227		<u>Sub-Total</u>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
228									
229		Combustion Turbine & Other Production							
230	340	Land & Land Rights	Schedule B-1	-		-	-	-	-
231	341	Structures & Improvements	Schedule B-1	-		-	-	-	-
232	342	Fuel Holders, Producers and Accessories	Schedule B-1	-		-	-	-	-
233	343	Prime movers	Schedule B-1	-		-	-	-	-
234	344	Generator/PV	Schedule B-1	-		-	-	-	-
235	345	Accessory Elec Equip.	Schedule B-1	-		-	-	-	-
236	346	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-
237		<u>Sub-Total</u>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
238									
239		Total Power Generation Plant	Line 218 + 227 + 237	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
240									
241		Transmission Plant							
242	350	Land & Land Rights	Schedule B-1	29,486,338	Trans Infrastructure	29,486,338	-	-	29,486,338
243	351	Clearing Land	Schedule B-1	-	Trans Infrastructure	-	-	-	-
244	352	Structures & Improvements	Schedule B-1	41,711,186	Trans Infrastructure	41,711,186	-	-	41,711,186
245	353	Station Equipment	Schedule B-1	220,384,140	Trans Infrastructure	220,384,140	-	-	220,384,140
246	354	Towers and Fixtures	Schedule B-1	45,660,388	Trans Infrastructure	45,660,388	-	-	45,660,388
247	355	Poles and Fixtures	Schedule B-1	78,350,105	Trans Infrastructure	78,350,105	-	-	78,350,105
248	356	Overhead Conductors and Devices	Schedule B-1	93,280,059	Trans Infrastructure	93,280,059	-	-	93,280,059
249	357	Underground Conduit	Schedule B-1	8,294,147	Trans Infrastructure	8,294,147	-	-	8,294,147
250	358	Underground Conductors and Devices	Schedule B-1	12,121,338	Trans Infrastructure	12,121,338	-	-	12,121,338
251	359	Roads and Trails	Schedule B-1	1,252,492	Trans Infrastructure	1,252,492	-	-	1,252,492
252		<u>Sub-Total</u>		<u>\$ 530,540,192</u>		<u>\$ 530,540,192</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 530,540,192</u>
253									

Schedule G-3

Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
						Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)	(E)	(F)
254		Distribution Plant							
255	360	Land & Land Rights	Schedule B-1	-		-	-	-	-
256	361	Structures & Improvements	Schedule B-1	-		-	-	-	-
257	362	Station Equipment	Schedule B-1	-		-	-	-	-
258	363	Storage Equipment	Schedule B-1	-		-	-	-	-
259	364	Poles, Towers & Fixtures	Schedule B-1	-		-	-	-	-
260	365	OH Conductors & Devices	Schedule B-1	-		-	-	-	-
261	366	UG Conduit	Schedule B-1	-		-	-	-	-
262	367	UG Conductors & Devices	Schedule B-1	-		-	-	-	-
263	368	Line Transformers	Schedule B-1	-		-	-	-	-
264	369	Services	Schedule B-1	-		-	-	-	-
265	370	Meters	Schedule B-1	-		-	-	-	-
266	371	Installation on Customers' Prem	Schedule B-1	-		-	-	-	-
267	372	Leased Property on Customers' Premises	Schedule B-1	-		-	-	-	-
268	373	Streetlighting & Signal Systems	Schedule B-1	-		-	-	-	-
269		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
270									
271		Total Plant in Service Before General Plant	Line 239 + 252 + 269	\$ 530,540,192		\$ 530,540,192	\$ -	\$ -	\$ 530,540,192
272									
273		General Plant							
274	389	Land & Land Rights	Schedule B-2	1,204,625	Trans Labor	1,204,625	-	-	1,204,625
275	390	Structures & Improvements	Schedule B-2	16,855,510	Trans Labor	16,855,510	-	-	16,855,510
276	391	Office Furniture & Equipment	Schedule B-2	17,179,730	Trans Labor	17,179,730	-	-	17,179,730
277	392	Transportation Equipment	Schedule B-2	5,937,407	Trans Labor	5,937,407	-	-	5,937,407
278	393	Stores Equipment	Schedule B-2	94,894	Trans Labor	94,894	-	-	94,894
279	394	Tools, Shop & Garage Equipment	Schedule B-2	451,284	Trans Labor	451,284	-	-	451,284
280	395	Laboratory Equipment	Schedule B-2	159,238	Trans Labor	159,238	-	-	159,238
281	396	Power Operated Equipment	Schedule B-2	439,355	Trans Labor	439,355	-	-	439,355
282	397	Communications Equipment	Schedule B-3	2,275,629	Trans Labor	2,275,629	-	-	2,275,629
282	398	Miscellaneous Equipment	Schedule B-2	491,935	Trans Labor	491,935	-	-	491,935
283	399	Other Tangible Property	Schedule B-2	2,170	Trans Labor	2,170	-	-	2,170
284		Sub-Total		\$ 45,091,777		\$ 45,091,777	\$ -	\$ -	\$ 45,091,777
285									
286		Total Electric Gross Plant in Service	Line 271 + 284	\$ 575,631,969		\$ 575,631,969	\$ -	\$ -	\$ 575,631,969
287									
288									
289		Accumulated Depreciation							
290									
291		Steam Power Generation							
292	310	Land & Land Rights	Schedule B-5	-		-	-	-	-
293	311	Structures & Improvements	Schedule B-5	-		-	-	-	-
294	312	Boiler Plant Equipment	Schedule B-5	-		-	-	-	-
295	313	Engines and Engine Driven Generators	Schedule B-5	-		-	-	-	-
296	314	Turbogenerator Units	Schedule B-5	-		-	-	-	-
297	315	Accessory Plt Equipment	Schedule B-5	-		-	-	-	-
298	316	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-
299		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
300									
301		Nuclear Power Generation							
302	320	Land & Land Rights	Schedule B-5	-		-	-	-	-
303	321	Structures & Improvements	Schedule B-5	-		-	-	-	-
304	322	Reactor Plant Equipment	Schedule B-5	-		-	-	-	-
305	323	Turbogenerator Units	Schedule B-5	-		-	-	-	-
306	324	Accessory Plant Equipment	Schedule B-5	-		-	-	-	-
307	325	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-
308		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
309									
310		Combustion Turbine & Other Production							
311	340	Land & Land Rights	Schedule B-5	-		-	-	-	-
312	341	Structures & Improvements	Schedule B-5	-		-	-	-	-
313	342	Fuel Holders, Producers and Accessories	Schedule B-5	-		-	-	-	-
314	343	Prime movers	Schedule B-5	-		-	-	-	-
315	344	Generator/PV	Schedule B-5	-		-	-	-	-
316	345	Accessory Elec Equip.	Schedule B-5	-		-	-	-	-
317	346	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-
318		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
319									
320		Total Power Generation Plant	Line 299 + 308 + 318	\$ -		\$ -	\$ -	\$ -	\$ -
321									
322		Transmission Plant							
323	350	Land & Land Rights	Schedule B-5	-	Trans Infrastructure	-	-	-	-
324	351	Clearing Land	Schedule B-5	-	Trans Infrastructure	-	-	-	-
325	352	Structures & Improvements	Schedule B-5	14,383,825	Trans Infrastructure	14,383,825	-	-	14,383,825
326	353	Station Equipment	Schedule B-5	73,179,946	Trans Infrastructure	73,179,946	-	-	73,179,946
327	354	Towers and Fixtures	Schedule B-5	36,244,760	Trans Infrastructure	36,244,760	-	-	36,244,760
328	355	Poles and Fixtures	Schedule B-5	32,419,037	Trans Infrastructure	32,419,037	-	-	32,419,037
329	356	Overhead Conductors and Devices	Schedule B-5	54,772,101	Trans Infrastructure	54,772,101	-	-	54,772,101
330	357	Underground Conduit	Schedule B-5	2,442,547	Trans Infrastructure	2,442,547	-	-	2,442,547
331	358	Underground Conductors and Devices	Schedule B-5	3,567,194	Trans Infrastructure	3,567,194	-	-	3,567,194
332	359	Roads and Trails	Schedule B-5	383,330	Trans Infrastructure	383,330	-	-	383,330
333		Sub-Total		\$ 217,392,740		\$ 217,392,740	\$ -	\$ -	\$ 217,392,740
334									

Schedule G-3

Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
						Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)	(E)	(F)
335		Distribution Plant							
336	360	Land & Land Rights	Schedule B-5	-		-	-	-	-
337	361	Structures & Improvements	Schedule B-5	-		-	-	-	-
338	362	Station Equipment	Schedule B-5	-		-	-	-	-
339	363	Storage Equipment	Schedule B-5	-		-	-	-	-
340	364	Poles, Towers & Fixtures	Schedule B-5	-		-	-	-	-
341	365	OH Conductors & Devices	Schedule B-5	-		-	-	-	-
342	366	UG Conduit	Schedule B-5	-		-	-	-	-
343	367	UG Conductors & Devices	Schedule B-5	-		-	-	-	-
344	368	Line Transformers	Schedule B-5	-		-	-	-	-
345	369	Services	Schedule B-5	-		-	-	-	-
346	370	Meters	Schedule B-5	-		-	-	-	-
347	371	Installation on Customers' Prem	Schedule B-5	-		-	-	-	-
348	372	Leased Property on Customers' Premises	Schedule B-5	-		-	-	-	-
349	373	Streetlighting & Signal Systems	Schedule B-5	-		-	-	-	-
350		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
351									
352		Total Plant in Service Before General Plant	Line 320 + 333 + 350	\$ 217,392,740		\$ 217,392,740	\$ -	\$ -	\$ 217,392,740
353									
354		General Plant							
355	389	Land & Land Rights	Schedule B-5	-	Trans Labor	-	-	-	-
356	390	Structures & Improvements	Schedule B-5	5,305,124	Trans Labor	5,305,124	-	-	5,305,124
357	391	Office Furniture & Equipment	Schedule B-5	9,963,842	Trans Labor	9,963,842	-	-	9,963,842
358	392	Transportation Equipment	Schedule B-5	4,351,613	Trans Labor	4,351,613	-	-	4,351,613
359	393	Stores Equipment	Schedule B-5	88,151	Trans Labor	88,151	-	-	88,151
360	394	Tools, Shop & Garage Equipment	Schedule B-5	204,692	Trans Labor	204,692	-	-	204,692
361	395	Laboratory Equipment	Schedule B-5	106,950	Trans Labor	106,950	-	-	106,950
362	396	Power Operated Equipment	Schedule B-5	169,822	Trans Labor	169,822	-	-	169,822
363	397	Communications Equipment	Schedule B-5	2,053,033	Trans Labor	2,053,033	-	-	2,053,033
364	398	Miscellaneous Equipment	Schedule B-5	120,204	Trans Labor	120,204	-	-	120,204
365	399	Other Tangible Property	Schedule B-5	1,717	Trans Labor	1,717	-	-	1,717
366		Sub-Total		\$ 22,365,148		\$ 22,365,148	\$ -	\$ -	\$ 22,365,148
367									
368		Total Electric Accumulated Depreciation	Line 352 + 366	\$ 239,757,889		\$ 239,757,889	\$ -	\$ -	\$ 239,757,889
369									
370									
371		Net Plant In Service							
372									
373		Steam Power Generation							
374	310	Land & Land Rights	Line 211 - 292	-		-	-	-	-
375	311	Structures & Improvements	Line 212 - 293	-		-	-	-	-
376	312	Boiler Plant Equipment	Line 213 - 294	-		-	-	-	-
377	313	Engines and Engine Driven Generators	Line 214 - 295	-		-	-	-	-
378	314	Turbogenerator Units	Line 215 - 296	-		-	-	-	-
379	315	Accessory Plt Equipment	Line 216 - 297	-		-	-	-	-
380	316	Miscellaneous Equipment	Line 217 - 298	-		-	-	-	-
381		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
382									
383		Nuclear Power Generation							
384	320	Land & Land Rights	Line 221 - 302	-		-	-	-	-
385	321	Structures & Improvements	Line 222 - 303	-		-	-	-	-
386	322	Reactor Plant Equipment	Line 223 - 304	-		-	-	-	-
387	323	Turbogenerator Units	Line 224 - 305	-		-	-	-	-
388	324	Accessory Plant Equipment	Line 225 - 306	-		-	-	-	-
389	325	Miscellaneous Equipment	Line 226 - 307	-		-	-	-	-
390		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
391									
392		Combustion Turbine & Other Production							
393	340	Land & Land Rights	Line 230 - 311	-		-	-	-	-
394	341	Structures & Improvements	Line 231 - 312	-		-	-	-	-
395	342	Fuel Holders, Producers and Accessories	Line 232 - 313	-		-	-	-	-
396	343	Prime movers	Line 233 - 314	-		-	-	-	-
397	344	Generator/PV	Line 234 - 315	-		-	-	-	-
398	345	Accessory Elec Equip.	Line 235 - 316	-		-	-	-	-
399	346	Miscellaneous Equipment	Line 236 - 317	-		-	-	-	-
400		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
401									
402		Total Power Generation Plant	Line 381 + 390 + 400	\$ -		\$ -	\$ -	\$ -	\$ -
403									
404		Transmission Plant							
405	350	Land & Land Rights	Line 242 - 323	29,486,338	Trans Infrastructure	29,486,338	-	-	29,486,338
406	351	Clearing Land	Line 243 - 324	-	Trans Infrastructure	-	-	-	-
407	352	Structures & Improvements	Line 244 - 325	27,327,360	Trans Infrastructure	27,327,360	-	-	27,327,360
408	353	Station Equipment	Line 245 - 326	147,204,194	Trans Infrastructure	147,204,194	-	-	147,204,194
409	354	Towers and Fixtures	Line 246 - 327	9,415,628	Trans Infrastructure	9,415,628	-	-	9,415,628
410	355	Poles and Fixtures	Line 247 - 328	45,931,068	Trans Infrastructure	45,931,068	-	-	45,931,068
411	356	Overhead Conductors and Devices	Line 248 - 329	38,507,958	Trans Infrastructure	38,507,958	-	-	38,507,958
412	357	Underground Conduit	Line 249 - 330	5,851,600	Trans Infrastructure	5,851,600	-	-	5,851,600
413	358	Underground Conductors and Devices	Line 250 - 331	8,554,145	Trans Infrastructure	8,554,145	-	-	8,554,145
414	359	Roads and Trails	Line 251 - 332	869,162	Trans Infrastructure	869,162	-	-	869,162
415		Sub-Total		\$ 313,147,452		\$ 313,147,452	\$ -	\$ -	\$ 313,147,452
416									

Schedule G-3

Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
						Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)	(E)	(F)
417		Distribution Plant							
418	360	Land & Land Rights	Line 255 - 336	-		-	-	-	-
419	361	Structures & Improvements	Line 256 - 337	-		-	-	-	-
420	362	Station Equipment	Line 257 - 338	-		-	-	-	-
421	363	Storage Equipment	Line 258 - 339	-		-	-	-	-
422	364	Poles, Towers & Fixtures	Line 259 - 340	-		-	-	-	-
423	365	OH Conductors & Devices	Line 260 - 341	-		-	-	-	-
424	366	UG Conduit	Line 261 - 342	-		-	-	-	-
425	367	UG Conductors & Devices	Line 262 - 343	-		-	-	-	-
426	368	Line Transformers	Line 263 - 344	-		-	-	-	-
427	369	Services	Line 264 - 345	-		-	-	-	-
428	370	Meters	Line 265 - 346	-		-	-	-	-
429	371	Installation on Customers' Prem	Line 266 - 347	-		-	-	-	-
430	372	Leased Property on Customers' Premises	Line 267 - 348	-		-	-	-	-
431	373	Streetlighting & Signal Systems	Line 268 - 349	-		-	-	-	-
432		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
433									
434		Total Plant in Service Before General Plant	Line 402 + 415 + 432	\$ 313,147,452		\$ 313,147,452	\$ -	\$ -	\$ 313,147,452
435									
436		General Plant							
437	389	Land & Land Rights	Line 274 - 355	1,204,625	Trans Labor	1,204,625	-	-	1,204,625
438	390	Structures & Improvements	Line 275 - 356	11,550,386	Trans Labor	11,550,386	-	-	11,550,386
439	391	Office Furniture & Equipment	Line 276 - 357	7,215,888	Trans Labor	7,215,888	-	-	7,215,888
440	392	Transportation Equipment	Line 277 - 358	1,585,794	Trans Labor	1,585,794	-	-	1,585,794
441	393	Stores Equipment	Line 278 - 359	6,743	Trans Labor	6,743	-	-	6,743
442	394	Tools, Shop & Garage Equipment	Line 279 - 360	246,592	Trans Labor	246,592	-	-	246,592
443	395	Laboratory Equipment	Line 280 - 361	52,289	Trans Labor	52,289	-	-	52,289
444	396	Power Operated Equipment	Line 281 - 362	269,532	Trans Labor	269,532	-	-	269,532
445	397	Communications Equipment	Line 282 - 363	222,596	Trans Labor	222,596	-	-	222,596
446	398	Miscellaneous Equipment	Line 283 - 364	371,731	Trans Labor	371,731	-	-	371,731
447	399	Other Tangible Property	Line 284 - 365	453	Trans Labor	453	-	-	453
448		Sub-Total		\$ 22,726,629		\$ 22,726,629	\$ -	\$ -	\$ 22,726,629
449									
450		Total Electric Net Plant in Service	Line 434 + 448	\$ 335,874,081		\$ 335,874,081	\$ -	\$ -	\$ 335,874,081
451									
452									
453		Depreciation Expense							
454									
455		Steam Power Generation							
456	310	Land & Land Rights	Schedule E-1	-		-	-	-	-
457	311	Structures & Improvements	Schedule E-1	-		-	-	-	-
458	312	Boiler Plant Equipment	Schedule E-1	-		-	-	-	-
459	313	Engines and Engine Driven Generators	Schedule E-1	-		-	-	-	-
460	314	Turbogenerator Units	Schedule E-1	-		-	-	-	-
461	315	Accessory Plt Equipment	Schedule E-1	-		-	-	-	-
462	316	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-
463		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
464									
465		Nuclear Power Generation							
466	320	Land & Land Rights	Schedule E-1	-		-	-	-	-
467	321	Structures & Improvements	Schedule E-1	-		-	-	-	-
468	322	Reactor Plant Equipment	Schedule E-1	-		-	-	-	-
469	323	Turbogenerator Units	Schedule E-1	-		-	-	-	-
470	324	Accessory Plant Equipment	Schedule E-1	-		-	-	-	-
471	325	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-
472		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
473									
474		Combustion Turbine & Other Production							
475	340	Land & Land Rights	Schedule E-1	-		-	-	-	-
476	341	Structures & Improvements	Schedule E-1	-		-	-	-	-
477	342	Fuel Holders, Producers and Accessories	Schedule E-1	-		-	-	-	-
478	343	Prime movers	Schedule E-1	-		-	-	-	-
479	344	Generator/PV	Schedule E-1	-		-	-	-	-
480	345	Accessory Elec Equip.	Schedule E-1	-		-	-	-	-
481	346	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-
482		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
483									
484		Total Power Generation Plant	Line 463 + 472 + 482	\$ -		\$ -	\$ -	\$ -	\$ -
485									
486		Transmission Plant							
487	350	Land & Land Rights	Schedule E-1	-	Trans Infrastructure	-	-	-	-
488	351	Clearing Land	Schedule E-1	-	Trans Infrastructure	-	-	-	-
489	352	Structures & Improvements	Schedule E-1	1,276,420	Trans Infrastructure	1,276,420	-	-	1,276,420
490	353	Station Equipment	Schedule E-1	5,122,222	Trans Infrastructure	5,122,222	-	-	5,122,222
491	354	Towers and Fixtures	Schedule E-1	1,344,838	Trans Infrastructure	1,344,838	-	-	1,344,838
492	355	Poles and Fixtures	Schedule E-1	2,533,368	Trans Infrastructure	2,533,368	-	-	2,533,368
493	356	Overhead Conductors and Devices	Schedule E-1	2,691,635	Trans Infrastructure	2,691,635	-	-	2,691,635
494	357	Underground Conduit	Schedule E-1	270,898	Trans Infrastructure	270,898	-	-	270,898
495	358	Underground Conductors and Devices	Schedule E-1	395,729	Trans Infrastructure	395,729	-	-	395,729
496	359	Roads and Trails	Schedule E-1	31,114	Trans Infrastructure	31,114	-	-	31,114
497		Sub-Total		\$ 13,666,225		\$ 13,666,225	\$ -	\$ -	\$ 13,666,225
498									

Schedule G-3

Transmission Classification

Schedule G-3

No.	Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
						Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)	(E)	(F)
499		Distribution Plant							
500	360	Land & Land Rights	Schedule E-1	-		-	-	-	-
501	361	Structures & Improvements	Schedule E-1	-		-	-	-	-
502	362	Station Equipment	Schedule E-1	-		-	-	-	-
503	363	Storage Equipment	Schedule E-1	-		-	-	-	-
504	364	Poles, Towers & Fixtures	Schedule E-1	-		-	-	-	-
505	365	OH Conductors & Devices	Schedule E-1	-		-	-	-	-
506	366	UG Conduit	Schedule E-1	-		-	-	-	-
507	367	UG Conductors & Devices	Schedule E-1	-		-	-	-	-
508	368	Line Transformers	Schedule E-1	-		-	-	-	-
509	369	Services	Schedule E-1	-		-	-	-	-
510	370	Meters	Schedule E-1	-		-	-	-	-
511	371	Installation on Customers' Prem	Schedule E-1	-		-	-	-	-
512	372	Leased Property on Customers' Premises	Schedule E-1	-		-	-	-	-
513	373	Streetlighting & Signal Systems	Schedule E-1	-		-	-	-	-
514		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
515									
516		Total Plant in Service Before General Plant	Line 484 + 497 + 514	\$ 13,666,225		\$ 13,666,225	\$ -	\$ -	\$ 13,666,225
517									
518		General Plant							
519	389	Land & Land Rights	Schedule E-1	-	Trans Labor	-	-	-	-
520	390	Structures & Improvements	Schedule E-1	555,149	Trans Labor	555,149	-	-	555,149
521	391	Office Furniture & Equipment	Schedule E-1	1,473,115	Trans Labor	1,473,115	-	-	1,473,115
522	392	Transportation Equipment	Schedule E-1	473,617	Trans Labor	473,617	-	-	473,617
523	393	Stores Equipment	Schedule E-1	1,123	Trans Labor	1,123	-	-	1,123
524	394	Tools, Shop & Garage Equipment	Schedule E-1	37,834	Trans Labor	37,834	-	-	37,834
525	395	Laboratory Equipment	Schedule E-1	12,720	Trans Labor	12,720	-	-	12,720
526	396	Power Operated Equipment	Schedule E-1	35,604	Trans Labor	35,604	-	-	35,604
527	398	Miscellaneous Equipment	Schedule E-1	168,828	Trans Labor	168,828	-	-	168,828
528	399	Other Tangible Property	Schedule E-1	36,391	Trans Labor	36,391	-	-	36,391
529		Sub-Total		\$ 2,794,381		\$ 2,794,381	\$ -	\$ -	\$ 2,794,381
530									
531		Total Electric Depreciation	Line 516 + 529	\$ 16,460,606		\$ 16,460,606	\$ -	\$ -	\$ 16,460,606
532									
533									
534		Test Year Electric Labor Expense							
535									
536		Power Production Expenses							
537	500	Operation Supervision and Engineering	Schedule D-3	-		-	-	-	-
538	501	Fuel - Recoverable	Schedule D-3	-		-	-	-	-
539	501	Fuel - Non-Recoverable	Schedule D-3	-		-	-	-	-
540	502	Steam Expenses	Schedule D-3	-		-	-	-	-
541	503	Steam from other Sources	Schedule D-3	-		-	-	-	-
542	504	Steam Transferred	Schedule D-3	-		-	-	-	-
543	505	Electric Expenses	Schedule D-3	-		-	-	-	-
544	506	Miscellaneous Steam Expenses	Schedule D-3	-		-	-	-	-
545		Rents	Schedule D-3	-		-	-	-	-
546		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
547									
548		Maintenance							
549	510	Maintenance Supervision	Schedule D-3	-		-	-	-	-
550	511	Maintenance of Structures	Schedule D-3	-		-	-	-	-
551	512	Maintenance of Boiler Plant	Schedule D-3	-		-	-	-	-
552	513	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-
553	514	Maintenance of Miscellaneous Steam Plant	Schedule D-3	-		-	-	-	-
554		Rents	Schedule D-3	-		-	-	-	-
555		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
556									
557									
558		Operation							
559	517	Operation Supervision	Schedule D-3	-		-	-	-	-
560	518	Nuclear Fuel Expense	Schedule D-3	-		-	-	-	-
561	519	Coolants and Water	Schedule D-3	-		-	-	-	-
562	520	Steam Expenses	Schedule D-3	-		-	-	-	-
563	523	Electric Expenses	Schedule D-3	-		-	-	-	-
564	524	Misc Nuclear Power Expenses	Schedule D-3	-		-	-	-	-
565		Rents	Schedule D-3	-		-	-	-	-
566		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
567									
568		Maintenance							
569	528	Maintenance Supervision	Schedule D-3	-		-	-	-	-
570	529	Maintenance of Structures	Schedule D-3	-		-	-	-	-
571	530	Maintenance of Reactor Plant	Schedule D-3	-		-	-	-	-
572	531	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-
573	532	Maintenance of Miscellaneous	Schedule D-3	-		-	-	-	-
574		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
575									
576									
577		Maintenance							
578	541	Maintenance Supervision	Schedule D-3	-		-	-	-	-
579	542	Maintenance of Structures	Schedule D-3	-		-	-	-	-
580	543	Maintenance of Reservoirs, Dams & Waterways	Schedule D-3	-		-	-	-	-
581	544	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-
582	545	Maintenance of Miscellaneous Hydraulic Plant	Schedule D-3	-		-	-	-	-
583		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
584									
585									
586		Operation							
587	546	Operation Supervision	Schedule D-3	-		-	-	-	-
588	547	Fuel	Schedule D-3	-		-	-	-	-
589	548	Generation Expenses	Schedule D-3	-		-	-	-	-
590	549	Miscellaneous Other Power Generation Expenses	Schedule D-3	-		-	-	-	-
591		Rents	Schedule D-3	-		-	-	-	-
592		Energy Efficiency	Schedule D-3	-		-	-	-	-
593		Green Building	Schedule D-3	-		-	-	-	-
594		Solar Rebate	Schedule D-3	-		-	-	-	-
595		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -

Schedule G-3

Transmission Classification

Schedule G-3

No.	FERC Acct	Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
						Transmission Infrastructure	Load Dispatch	Transmission by Others	
				(A)	(B)	(C)	(D)	(E)	(F)
596									
597		Maintenance							
598	551	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-
599	552	Maintenance of Structures	Schedule D-3	-		-	-	-	-
600	553	Maintenance of Generating and Electric Equipment	Schedule D-3	-		-	-	-	-
601	554	Maintenance of Misc Other Power Generation Plant	Schedule D-3	-		-	-	-	-
602		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
603									
604									
605	555	Purchased Power - Recoverable	Schedule D-3	-		-	-	-	-
606	555	Purchased Power - Non-Recoverable	Schedule D-3	-		-	-	-	-
607	556	System Control and Load Dispatching - Recoverable	Schedule D-3	-		-	-	-	-
608	556	System Control and Load Dispatching - Non-Recoverable	Schedule D-3	-		-	-	-	-
609	557	Other Power Expenses	Schedule D-3	-		-	-	-	-
610		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
611									
612	Total Power Production Expense			Line 546 + 555 + 566 + 574 + 583 + 595 + 602 + 610	\$ -	\$ -	\$ -	\$ -	\$ -
613									
614		Transmission Expense							
615		Operation							
616	560	Operations Supervision and Engineering	Schedule D-3	5,726,888	Trans Infrastructure	5,726,888	-	-	5,726,888
617	561	Load Dispatching	Schedule D-3	-	T-Load Dispatch	-	-	-	-
618	562	Station Expenses	Schedule D-3	2,408,750	Trans Infrastructure	2,408,750	-	-	2,408,750
619	563	Overhead Line Expenses	Schedule D-3	1,042	Trans Infrastructure	1,042	-	-	1,042
620	564	Underground Line Expenses	Schedule D-3	-	Trans Infrastructure	-	-	-	-
621	565	Transmission of Electricity by Others	Schedule D-3	-	T-Load Dispatch	-	-	-	-
622	566	Miscellaneous Transmission Expenses	Schedule D-3	385,166	Trans Infrastructure	385,166	-	-	385,166
623	567	Rents	Schedule D-3	-	Trans Infrastructure	-	-	-	-
624		Sub-Total		\$ 8,521,846		\$ 8,521,846	\$ -	\$ -	\$ 8,521,846
625									
626		Maintenance							
627	568	Maintenance Supervision and Engineering	Schedule D-3	1,810	Trans Infrastructure	1,810	-	-	1,810
628	569	Maintenance of Structures	Schedule D-3	-	Trans Infrastructure	-	-	-	-
629	570	Maintenance of Station Equipment	Schedule D-3	332,171	Trans Infrastructure	332,171	-	-	332,171
630	571	Maintenance of Overhead Lines	Schedule D-3	1,256,408	Trans Infrastructure	1,256,408	-	-	1,256,408
631	572	Maintenance of Underground Lines	Schedule D-3	-	Trans Infrastructure	-	-	-	-
632	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-3	-	Trans Infrastructure	-	-	-	-
633		Sub-Total		\$ 1,590,389		\$ 1,590,389	\$ -	\$ -	\$ 1,590,389
634									
635	Total Transmission Expenses			Line 624 + 633	\$ 10,112,235	\$ 10,112,235	\$ -	\$ -	\$ 10,112,235
636									
637		Distribution Expenses							
638		Operation							
639	580	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-
640	581	Load Dispatching	Schedule D-3	-		-	-	-	-
641	582	Station Expenses	Schedule D-3	-		-	-	-	-
642	583	Overhead Line Expenses	Schedule D-3	-		-	-	-	-
643	584	Underground Line Expenses	Schedule D-3	-		-	-	-	-
644	585	Street Lighting	Schedule D-3	-		-	-	-	-
645	586	Meter Expenses	Schedule D-3	-		-	-	-	-
646	587	Customer Installation Expenses	Schedule D-3	-		-	-	-	-
647	588	Miscellaneous Distribution Expenses	Schedule D-3	-		-	-	-	-
648	589	Rents	Schedule D-3	-		-	-	-	-
649		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
650									
651		Maintenance							
652	590	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-
653	591	Maintenance of Structures	Schedule D-3	-		-	-	-	-
654	592	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-
655	593	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-
656	594	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-
657	595	Maintenance of Line Transformers	Schedule D-3	-		-	-	-	-
658	596	Maintenance of Street Lighting and Signal Systems	Schedule D-3	-		-	-	-	-
659	597	Maintenance of Meters	Schedule D-3	-		-	-	-	-
660	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-3	-		-	-	-	-
661		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
662									
663	Total Distribution Expenses			Line 649 + 661	\$ -	\$ -	\$ -	\$ -	\$ -
664									
665		Customer and Information Expenses							
666									
667	901	Supervision	Schedule D-3	-		-	-	-	-
668	902	Meter Reading Expenses	Schedule D-3	-		-	-	-	-
669	903	Customer Records and Collection Expenses	Schedule D-3	-		-	-	-	-
670	904	Uncollectible Accounts	Schedule D-3	-		-	-	-	-
671	905	Miscellaneous Customer Accounts Expenses	Schedule D-3	-		-	-	-	-
672		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
673									
674									
675	907	Supervision	Schedule D-3	-		-	-	-	-
676	908	Customer Assistance Expenses	Schedule D-3	-		-	-	-	-
677	909	Informational & Instructional Advertising Expenses	Schedule D-3	-		-	-	-	-
678	910	Misc Customer Service & Informational Expenses	Schedule D-3	-		-	-	-	-
679	911	Supervision	Schedule D-3	-		-	-	-	-
680	912	Demonstrating & Selling Expense	Schedule D-3	-		-	-	-	-
681	913	Advertising Expense	Schedule D-3	-		-	-	-	-
682	916	Miscellaneous Sales Expense	Schedule D-3	-		-	-	-	-
683		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -
684									

Schedule G-3
Transmission Classification

Schedule G-3

No.	FERC Acct Description	Reference	Normalized Transmission	Allocator	Demand Related			Total
					Transmission Infrastructure	Load Dispatch	Transmission by Others	
			(A)	(B)	(C)	(D)	(E)	(F)
685	Total Customer and Information Expenses	Line 672 + 683	\$ -		\$ -	\$ -	\$ -	\$ -
686								
687	General and Administrative Expenses							
688	920 Administrative and General Salaries	Schedule D-3	4,145,786	Trans Labor	4,145,786	-	-	4,145,786
689	921 Office Supplies and Expenses	Schedule D-3	-	Trans Labor	-	-	-	-
690	922 Administrative Expense Transferred	Schedule D-3	-	Trans Labor	-	-	-	-
691	923 Outside Services Employed	Schedule D-3	-	Trans O&MxAG	-	-	-	-
692	924 Property Insurance	Schedule D-3	-	N-TPLT	-	-	-	-
693	925 Injuries and Damages	Schedule D-3	-	Trans Labor	-	-	-	-
694	926 Employee Pension and Benefits	Schedule D-3	-	Trans Labor	-	-	-	-
695	928 Regulatory Commission Expense	Schedule D-3	-	Trans RR	-	-	-	-
696	930 General Expenses	Schedule D-3	67,242	Trans Labor	67,242	-	-	67,242
697	931 Rents	Schedule D-3	-	Trans Labor	-	-	-	-
698	935 Maintenance of General Plant	Schedule D-3	7,912	N-TPLT	7,912	-	-	7,912
699	Sub-Total		\$ 4,220,940		\$ 4,220,940	\$ -	\$ -	\$ 4,220,940
700								
701	Total Operations & Maintenance Expenses	Line 612 + 635 + 663 + 685 + 699	\$ 14,333,175		\$ 14,333,175	\$ -	\$ -	\$ 14,333,175
702								

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
						Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1		Power Production Expenses											
2		Steam Power Generation											
3		Operation											
4	500	Operation Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-	-
5	501	Fuel - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
7	502	Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
8	503	Steam from other Sources	Schedule G-1	-		-	-	-	-	-	-	-	-
9	504	Steam Transferred	Schedule G-1	-		-	-	-	-	-	-	-	-
10	505	Electric Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
11	506	Miscellaneous Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
12	507	Rents	Schedule G-1	-		-	-	-	-	-	-	-	-
13		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14													
15		Maintenance											
16	510	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
17	511	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-	-
18	512	Maintenance of Boiler Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
19	513	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
20	514	Maintenance of Miscellaneous Steam Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
21	515	Rents	Schedule G-1	-		-	-	-	-	-	-	-	-
22		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23													
24		Nuclear Power Generation											
25		Operation											
26	517	Operation Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
27	518	Nuclear Fuel Expense	Schedule G-1	-		-	-	-	-	-	-	-	-
28	519	Coolants and Water	Schedule G-1	-		-	-	-	-	-	-	-	-
29	520	Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
30	523	Electric Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
31	524	Misc Nuclear Power Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
32	525	Rents	Schedule G-1	-		-	-	-	-	-	-	-	-
33		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34													
35		Maintenance											
36	528	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
37	529	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-	-
38	530	Maintenance of Reactor Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
39	531	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
40	532	Maintenance of Miscellaneous	Schedule G-1	-		-	-	-	-	-	-	-	-
41		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42													
43		Hydraulic Power Generation											
44		Maintenance											
45	541	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
46	542	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-	-
47	543	Maintenance of Reservoirs, Dams & Waterways	Schedule G-1	-		-	-	-	-	-	-	-	-
48	544	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
49	545	Maintenance of Miscellaneous Hydraulic Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
50		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51													
52		Other Power Generation											
53		Operation											
54	546	Operation Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
55	547	Fuel	Schedule G-1	-		-	-	-	-	-	-	-	-
56	548	Generation Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
57	549	Miscellaneous Other Power Generation Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
58	550	Rents	Schedule G-1	-		-	-	-	-	-	-	-	-
59		Energy Efficiency	Schedule G-1	-		-	-	-	-	-	-	-	-
60		Green Building	Schedule G-1	-		-	-	-	-	-	-	-	-
61		Solar Rebate	Schedule G-1	-		-	-	-	-	-	-	-	-
62		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63													
64		Maintenance											
65	551	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-	-
66	552	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-	-
67	553	Maintenance of Generating and Electric Equipment	Schedule G-1	-		-	-	-	-	-	-	-	-
68	554	Maintenance of Misc Other Power Generation Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
69		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70													

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
						Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
71		Other Power Supply											
72	555	Purchased Power - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
73	555	Purchased Power - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
74	556	System Control and Load Dispatching - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
75	556	System Control and Load Dispatching - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-	-
76	557	Other Power Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
77		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78													
79		Total Power Production Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80													
81		Transmission Expense											
82		Operation											
83	560	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-	-
84	561	Load Dispatching	Schedule G-1	-		-	-	-	-	-	-	-	-
85	562	Station Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
86	563	Overhead Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
87	564	Underground Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
88	565	Transmission of Electricity by Others	Schedule G-1	-		-	-	-	-	-	-	-	-
89	566	Miscellaneous Transmission Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
90	567	Rents	Schedule G-1	-		-	-	-	-	-	-	-	-
91		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92													
93		Maintenance											
94	568	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-	-
95	569	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-	-
96	570	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-	-	-	-	-
97	571	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-	-	-	-	-
98	572	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-	-	-	-	-
99	573	Maintenance of Miscellaneous Transmission Plant	Schedule G-1	-		-	-	-	-	-	-	-	-
100		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101													
102		Total Transmission Expenses		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103													
104		Distribution Expenses											
105		Operation											
106	580	Operations Supervision and Engineering	Schedule G-1	21,146,155	FERC 580	8,955,789	2,188,367	963,606	34,804	4,752,335	3,828,339	422,915	21,146,155
107	581	Load Dispatching	Schedule G-1	2,814,390	D-Load Dispatch	-	-	-	-	2,814,390	-	-	2,814,390
108	582	Station Expenses	Schedule G-1	2,969,848	Primary	2,969,848	-	-	-	-	-	-	2,969,848
109	583	Overhead Line Expenses	Schedule G-1	3,382,902	Overhead	2,468,053	914,850	-	-	-	-	-	3,382,902
110	584	Underground Line Expenses	Schedule G-1	706,823	Underground	334,577	372,246	-	-	-	-	-	706,823
111	585	Street Lighting	Schedule G-1	49,492	Lighting	-	-	-	-	-	-	49,492	49,492
112	586	Meter Expenses	Schedule G-1	2,336,860	Meters	-	-	-	-	-	2,336,860	-	2,336,860
113	587	Customer Installation Expenses	Schedule G-1	148,361	Services	-	-	-	148,361	-	-	-	148,361
114	588	Miscellaneous Distribution Expenses	Schedule G-1	6,292,602	N-DPLT	3,023,713	1,368,134	1,018,536	36,788	-	409,558	435,874	6,292,602
115	589	Rents	Schedule G-1	249	Primary	249	-	-	-	-	-	-	249
116		Sub-Total		\$ 39,847,683		\$ 17,752,230	\$ 4,843,597	\$ 1,982,142	\$ 219,953	\$ 7,566,725	\$ 6,574,757	\$ 908,281	\$ 39,847,683
117													
118		Maintenance											
119	590	Maintenance Supervision and Engineering	Schedule G-1	191	FERC 590	106	45	6	0	-	2	30	191
120	591	Maintenance of Structures	Schedule G-1	158,546	Primary	158,546	-	-	-	-	-	-	158,546
121	592	Maintenance of Station Equipment	Schedule G-1	1,045,918	Primary	1,045,918	-	-	-	-	-	-	1,045,918
122	593	Maintenance of Overhead Lines	Schedule G-1	13,525,610	Overhead	9,867,833	3,657,776	-	-	-	-	-	13,525,610
123	594	Maintenance of Underground Lines	Schedule G-1	1,150,228	Underground	544,465	605,764	-	-	-	-	-	1,150,228
124	595	Maintenance of Line Transformers	Schedule G-1	65,630	Transformers	-	-	65,630	-	-	-	-	65,630
125	596	Maintenance of Street Lighting and Signal Systems	Schedule G-1	1,687,235	Lighting	-	-	-	-	-	-	1,687,235	1,687,235
126	597	Maintenance of Meters	Schedule G-1	280	Meters	-	-	-	-	-	280	-	280
127	598	Maintenance of Miscellaneous Distribution Plant	Schedule G-1	2,725,991	N-DPLT	1,309,890	592,683	441,236	15,937	-	177,423	188,823	2,725,991
128		Sub-Total		\$ 20,359,629		\$ 12,926,758	\$ 4,856,268	\$ 506,872	\$ 15,937	\$ -	\$ 177,705	\$ 1,876,089	\$ 20,359,629
129													
130		Total Distribution Expenses		\$ 60,207,313		\$ 30,678,988	\$ 9,699,865	\$ 2,489,014	\$ 235,889	\$ 7,566,725	\$ 6,752,462	\$ 2,784,370	\$ 60,207,313

Schedule G-4
Distribution Classification

Schedule G-4

FERC		Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
No.	Acct					Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
131													
132		Customer and Information Expenses											
133		Customer Accounts Expenses											
134	901	Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
135	902	Meter Reading Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
136	903	Customer Records and Collection Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
137	904	Uncollectible Accounts	Schedule G-1	-		-	-	-	-	-	-	-	-
138	905	Miscellaneous Customer Accounts Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
139		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140													
141		Cust. Service & Information Expense											
142	907	Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
143	908	Customer Assistance Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
144	909	Informational & Instructional Advertising Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
145	910	Misc Customer Service & Informational Expenses	Schedule G-1	-		-	-	-	-	-	-	-	-
146	911	Supervision	Schedule G-1	-		-	-	-	-	-	-	-	-
147	912	Demonstrating & Selling Expense	Schedule G-1	-		-	-	-	-	-	-	-	-
148	913	Advertising Expense	Schedule G-1	-		-	-	-	-	-	-	-	-
149	916	Miscellaneous Sales Expense	Schedule G-1	-		-	-	-	-	-	-	-	-
150		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151													
152		Total Customer and Information Expenses		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153													
154		General and Administrative Expenses											
155	920	Administrative and General Salaries	Schedule G-1	11,417,844	Dist Labor	5,109,493	1,451,900	492,729	17,796	2,108,615	1,724,925	512,384	11,417,844
156	921	Office Supplies and Expenses	Schedule G-1	1,113,399	Dist Labor	498,247	141,580	48,048	1,735	205,619	168,204	49,965	1,113,399
157	922	Administrative Expense Transferred	Schedule G-1	1,391	Dist Labor	622	177	60	2	257	210	62	1,391
158	923	Outside Services Employed	Schedule G-1	5,034,997	Dist O&M	2,467,733	762,238	218,645	16,199	716,069	621,916	232,198	5,034,997
159	924	Property Insurance	Schedule G-1	1,126,940	N-DPLT	541,516	245,019	182,409	6,588	-	73,348	78,060	1,126,940
160	925	Injuries and Damages	Schedule G-1	20,884	Dist Labor	9,345	2,656	901	33	3,857	3,155	937	20,884
161	926	Employee Pension and Benefits	Schedule G-1	-	Dist Labor	-	-	-	-	-	-	-	-
162	928	Regulatory Commission Expense	Schedule G-1	278,205	Dist O&MxAG	141,761	44,821	11,501	1,090	34,964	31,202	12,866	278,205
163	930	General Expenses	Schedule G-1	13,123,303	Dist Labor	5,872,687	1,668,768	566,327	20,455	2,423,575	1,982,574	588,918	13,123,303
164	931	Rents	Schedule G-1	1,524,898	Dist Labor	682,393	193,907	65,806	2,377	281,614	230,371	68,431	1,524,898
165	935	Maintenance of General Plant	Schedule G-1	136,086	N-DGPLT	60,899	17,305	5,873	212	25,132	20,559	6,107	136,086
166		Sub-Total		\$ 33,777,947		\$ 15,384,696	\$ 4,528,370	\$ 1,592,300	\$ 66,488	\$ 5,799,702	\$ 4,856,463	\$ 1,549,928	\$ 33,777,947
167													
168		Total Operations & Maintenance Expenses	Line 79 + 102 + 130 + 152 + 166	\$ 93,985,259		\$ 46,063,684	\$ 14,228,235	\$ 4,081,314	\$ 302,377	\$ 13,366,426	\$ 11,608,925	\$ 4,334,298	\$ 93,985,259
169													
170		Depreciation & Amortization of CIAC											
171	403	Depreciation Expense	Schedule G-1	63,798,180	DEPN-DPLT	28,799,080	14,822,417	10,151,080	1,371,036	-	5,089,037	3,565,531	63,798,180
172		Amortization of CIAC	Schedule G-1	(5,020,201)	DEPN-DPLT	(2,266,164)	(1,166,358)	(798,776)	(107,885)	-	(400,450)	(280,567)	(5,020,201)
173		Sub-Total		\$ 58,777,979		\$ 26,532,916	\$ 13,656,059	\$ 9,352,304	\$ 1,263,151	\$ -	\$ 4,688,586	\$ 3,284,963	\$ 58,777,979
174													
175		Other Expenses											
176	426	Donations	Schedule G-1	-	Dist O&MxAG	-	-	-	-	-	-	-	-
177	408	Taxes Other Than Income	Schedule G-1	1,407,353	Dist O&MxAG	717,125	226,736	58,181	5,514	176,873	157,840	65,085	1,407,353
178	417	Expenses - Non-utility operations	Schedule G-1	-	Dist O&MxAG	-	-	-	-	-	-	-	-
179		Misc. Nonoperating Income	Schedule G-1	3,094,935	Dist O&MxAG	1,577,042	498,618	127,947	12,126	388,965	347,108	143,130	3,094,935
180		Other Sales To Public Authorities	Schedule G-1	35,608	Dist O&MxAG	18,144	5,737	1,472	140	4,475	3,994	1,647	35,608
181		Interest on Customer Deposits	Schedule G-1	34,959	Dist O&MxAG	17,813	5,632	1,445	137	4,394	3,921	1,617	34,959
182		Sub-Total		\$ 4,572,855		\$ 2,330,125	\$ 736,722	\$ 189,045	\$ 17,916	\$ 574,707	\$ 512,862	\$ 211,478	\$ 4,572,855
183													
184		Total Expenses (before Return)	Line 168 + 173 + 182	\$ 157,336,093		\$ 74,926,724	\$ 28,621,017	\$ 13,622,663	\$ 1,583,444	\$ 13,941,133	\$ 16,810,373	\$ 7,830,739	\$ 157,336,093
185													

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
						Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
186		Return											
187		Debt Service	Schedule G-1	45,730,845	N-DPLT	21,974,527	9,942,774	7,402,107	267,351	-	2,976,419	3,167,668	45,730,845
188		Required Reserve Contributions	Schedule G-1	4,738,146	DEPN-DPLTwDGPLT	2,134,680	988,821	630,404	80,597	196,678	453,890	253,076	4,738,146
189		General Fund Transfer	Schedule G-1	39,855,178	N-DGPLT	17,835,219	5,068,010	1,719,924	62,121	7,360,342	6,021,033	1,788,530	39,855,178
190		Internally Generated Funds for Construction	Schedule G-1	50,231,715	DEPN-DPLTwDGPLT	22,630,926	10,483,036	6,683,266	854,453	2,085,093	4,811,938	2,683,003	50,231,715
191		Sub-Total		\$ 140,555,884		\$ 64,575,352	\$ 26,482,640	\$ 16,435,701	\$ 1,264,521	\$ 9,642,113	\$ 14,263,280	\$ 7,892,278	\$ 140,555,884
192		Less:											
193		Depreciation Expense	Schedule G-1	(58,777,979)	DEPN-DPLTwDGPLT	(26,481,280)	(12,266,586)	(7,820,335)	(999,827)	(2,439,844)	(5,630,626)	(3,139,480)	(58,777,979)
194		Amortization of CIAC	Schedule G-1	(18,513,221)	DEPN-DPLTwDGPLT	(8,340,773)	(3,863,590)	(2,463,161)	(314,914)	(768,474)	(1,773,471)	(988,838)	(18,513,221)
195		Interest and Dividend Income	Schedule G-1	(1,122,564)	DEPN-DPLTwDGPLT	(505,749)	(234,272)	(149,356)	(19,095)	(46,597)	(107,536)	(59,959)	(1,122,564)
196		Sub-Total		\$ (78,413,763)		\$ (35,327,802)	\$ (16,364,448)	\$ (10,432,852)	\$ (1,333,836)	\$ (3,254,916)	\$ (7,511,632)	\$ (4,188,277)	\$ (78,413,763)
197													
198		Cash Flow Return Requested	Line 191 + 196	\$ 62,142,121		\$ 29,247,550	\$ 10,118,192	\$ 6,002,849	\$ (69,315)	\$ 6,387,197	\$ 6,751,647	\$ 3,704,000	\$ 62,142,121
199													
200		Less Other (Non-Rate) Revenue											
201		Other Revenue	Schedule G-1	(7,511,793)	Dist Other RR	(3,011,405)	(755,032)	(172,620)	(2,727,867)	(402,570)	(368,427)	(73,871)	(7,511,793)
202		Sub-Total		\$ (7,511,793)		\$ (3,011,405)	\$ (755,032)	\$ (172,620)	\$ (2,727,867)	\$ (402,570)	\$ (368,427)	\$ (73,871)	\$ (7,511,793)
203													
204		Total Retail Electric Revenue Requirement	Line 184 + 198 + 202	\$ 211,966,421		\$ 101,162,869	\$ 37,984,177	\$ 19,452,892	\$ (1,213,738)	\$ 19,925,760	\$ 23,193,593	\$ 11,460,868	\$ 211,966,421
205													
206													
207		Gross Plant In Service											
208													
209													
210		Steam Power Generation											
211	310	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-	-
212	311	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-	-
213	312	Boiler Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
214	313	Engines and Engine Driven Generators	Schedule B-1	-		-	-	-	-	-	-	-	-
215	314	Turbogenerator Units	Schedule B-1	-		-	-	-	-	-	-	-	-
216	315	Accessory Plt Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
217	316	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
218		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219													
220		Nuclear Power Generation											
221	320	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-	-
222	321	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-	-
223	322	Reactor Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
224	323	Turbogenerator Units	Schedule B-1	-		-	-	-	-	-	-	-	-
225	324	Accessory Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
226	325	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
227		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
228													
229		Combustion Turbine & Other Production											
230	340	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-	-
231	341	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-	-
232	342	Fuel Holders, Producers and Accessories	Schedule B-1	-		-	-	-	-	-	-	-	-
233	343	Prime movers	Schedule B-1	-		-	-	-	-	-	-	-	-
234	344	Generator/PV	Schedule B-1	-		-	-	-	-	-	-	-	-
235	345	Accessory Elec Equip.	Schedule B-1	-		-	-	-	-	-	-	-	-
236	346	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
237		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
238													
239		Total Power Generation Plant	Line 218 + 227 + 237	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240													

Schedule G-4
Distribution Classification

Schedule G-4

FERC		Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
No.	Acct					Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
						(C)	(D)	(E)	(F)	(G)	(H)	(I)	
241		Transmission Plant		(A)	(B)								
242	350	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-	-
243	351	Clearing Land	Schedule B-1	-		-	-	-	-	-	-	-	-
244	352	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-	-
245	353	Station Equipment	Schedule B-1	-		-	-	-	-	-	-	-	-
246	354	Towers and Fixtures	Schedule B-1	-		-	-	-	-	-	-	-	-
247	355	Poles and Fixtures	Schedule B-1	-		-	-	-	-	-	-	-	-
248	356	Overhead Conductors and Devices	Schedule B-1	-		-	-	-	-	-	-	-	-
249	357	Underground Conduit	Schedule B-1	-		-	-	-	-	-	-	-	-
250	358	Underground Conductors and Devices	Schedule B-1	-		-	-	-	-	-	-	-	-
251	359	Roads and Trails	Schedule B-1	-		-	-	-	-	-	-	-	-
252		Sub-Total		\$	-	\$	-	\$	-	\$	-	\$	-
253													
254		Distribution Plant											
255	360	Land & Land Rights	Schedule B-1	6,871,169	Primary	6,871,169	-	-	-	-	-	-	6,871,169
256	361	Structures & Improvements	Schedule B-1	28,292,279	Primary	28,292,279	-	-	-	-	-	-	28,292,279
257	362	Station Equipment	Schedule B-1	202,720,982	Primary	202,720,982	-	-	-	-	-	-	202,720,982
258	363	Storage Equipment	Schedule B-1	177,450	FERC 363	83,566	40,829	28,069	3,829	-	9,724	11,433	177,450
259	364	Poles, Towers & Fixtures	Schedule B-1	179,715,624	Overhead	131,114,522	48,601,101	-	-	-	-	-	179,715,624
260	365	OH Conductors & Devices	Schedule B-1	204,015,036	Overhead	148,842,563	55,172,473	-	-	-	-	-	204,015,036
261	366	UG Conduit	Schedule B-1	163,884,494	Underground	77,575,301	86,309,193	-	-	-	-	-	163,884,494
262	367	UG Conductors & Devices	Schedule B-1	341,360,393	Underground	161,584,141	179,776,251	-	-	-	-	-	341,360,393
263	368	Line Transformers	Schedule B-1	254,268,450	Transformers	-	-	254,268,450	-	-	-	-	254,268,450
264	369	Services	Schedule B-1	31,919,121	Services	-	-	-	31,919,121	-	-	-	31,919,121
265	370	Meters	Schedule B-1	88,084,544	Meters	-	-	-	-	-	88,084,544	-	88,084,544
266	371	Installation on Customers' Prem	Schedule B-1	19,386	Services	-	-	-	19,386	-	-	-	19,386
267	372	Leased Property on Customers' Premises	Schedule B-1	2,743,020	Services	-	-	-	2,743,020	-	-	-	2,743,020
268	373	Streetlighting & Signal Systems	Schedule B-1	103,572,402	Lighting	-	-	-	-	-	-	103,572,402	103,572,402
269		Sub-Total		\$	1,607,644,349	\$	757,084,523	\$	369,899,848	\$	254,296,519	\$	34,685,356
270													
271		Total Plant in Service Before General Plant	Line 239 + 252 + 269	\$	1,607,644,349	\$	757,084,523	\$	369,899,848	\$	254,296,519	\$	34,685,356
272													
273		General Plant											
274	389	Land & Land Rights	Schedule B-2	6,131,076	Dist Labor	2,743,661	779,632	264,583	9,556	1,132,270	926,239	275,137	6,131,076
275	390	Structures & Improvements	Schedule B-2	85,788,041	Dist Labor	38,390,206	10,908,862	3,702,126	133,714	15,843,094	12,960,238	3,849,801	85,788,041
276	391	Office Furniture & Equipment	Schedule B-2	87,438,193	Dist Labor	39,128,650	11,118,696	3,773,337	136,286	16,147,839	13,209,531	3,923,853	87,438,193
277	392	Transportation Equipment	Schedule B-2	21,972,915	Dist Labor	9,832,894	2,794,090	948,227	34,248	4,057,896	3,319,509	986,051	21,972,915
278	393	Stores Equipment	Schedule B-2	253,474	Dist Labor	113,430	32,232	10,939	395	46,811	38,293	11,375	253,474
279	394	Tools, Shop & Garage Equipment	Schedule B-2	1,205,441	Dist Labor	539,436	153,285	52,020	1,879	222,617	182,109	54,095	1,205,441
280	395	Laboratory Equipment	Schedule B-2	425,348	Dist Labor	190,344	54,088	18,356	663	78,552	64,259	19,088	425,348
281	396	Power Operated Equipment	Schedule B-2	1,173,578	Dist Labor	525,177	149,233	50,645	1,829	216,733	177,296	52,665	1,173,578
282	397	Communications Equipment	Schedule B-3	26,062,088	Dist Labor	11,662,802	3,314,072	1,124,692	40,622	4,813,073	3,937,272	1,169,555	26,062,088
283	398	Miscellaneous Equipment	Schedule B-2	1,314,027	Dist Labor	588,028	167,092	56,706	2,048	242,671	198,514	58,968	1,314,027
284	399	Other Tangible Property	Schedule B-2	5,795	Dist Labor	2,593	737	250	9	1,070	876	260	5,795
285		Sub-Total		\$	231,769,977	\$	103,717,221	\$	29,472,018	\$	10,001,879	\$	361,250
286													
287		Total Electric Gross Plant in Service	Line 271 + 285	\$	1,839,414,326	\$	860,801,744	\$	399,371,866	\$	264,298,398	\$	35,046,605
288													
289													
290		Accumulated Deprecation											
291													

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
						Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
292		Steam Power Generation											
293	310	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-	-
294	311	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-	-
295	312	Boiler Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
296	313	Engines and Engine Driven Generators	Schedule B-5	-		-	-	-	-	-	-	-	-
297	314	Turbogenerator Units	Schedule B-5	-		-	-	-	-	-	-	-	-
298	315	Accessory Plt Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
299	316	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
300		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301													
302		Nuclear Power Generation											
303	320	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-	-
304	321	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-	-
305	322	Reactor Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
306	323	Turbogenerator Units	Schedule B-5	-		-	-	-	-	-	-	-	-
307	324	Accessory Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
308	325	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
309		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310													
311		Combustion Turbine & Other Production											
312	340	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-	-
313	341	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-	-
314	342	Fuel Holders, Producers and Accessories	Schedule B-5	-		-	-	-	-	-	-	-	-
315	343	Prime movers	Schedule B-5	-		-	-	-	-	-	-	-	-
316	344	Generator/PV	Schedule B-5	-		-	-	-	-	-	-	-	-
317	345	Accessory Elec Equip.	Schedule B-5	-		-	-	-	-	-	-	-	-
318	346	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
319		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320													
321		Total Power Generation Plant	Line 300 + 309 + 319	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322													
323		Transmission Plant											
324	350	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-	-
325	351	Clearing Land	Schedule B-5	-		-	-	-	-	-	-	-	-
326	352	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-	-
327	353	Station Equipment	Schedule B-5	-		-	-	-	-	-	-	-	-
328	354	Towers and Fixtures	Schedule B-5	-		-	-	-	-	-	-	-	-
329	355	Poles and Fixtures	Schedule B-5	-		-	-	-	-	-	-	-	-
330	356	Overhead Conductors and Devices	Schedule B-5	-		-	-	-	-	-	-	-	-
331	357	Underground Conduit	Schedule B-5	-		-	-	-	-	-	-	-	-
332	358	Underground Conductors and Devices	Schedule B-5	-		-	-	-	-	-	-	-	-
333	359	Roads and Trails	Schedule B-5	-		-	-	-	-	-	-	-	-
334		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335													
336		Distribution Plant											
337	360	Land & Land Rights	Schedule B-5	-	Primary	-	-	-	-	-	-	-	-
338	361	Structures & Improvements	Schedule B-5	14,770,982	Primary	14,770,982	-	-	-	-	-	-	14,770,982
339	362	Station Equipment	Schedule B-5	71,807,276	Primary	71,807,276	-	-	-	-	-	-	71,807,276
340	363	Storage Equipment	Schedule B-5	81,263	FERC 363	38,269	18,698	12,854	1,753	-	4,453	5,236	81,263
341	364	Poles, Towers & Fixtures	Schedule B-5	99,499,505	Overhead	72,591,519	26,907,986	-	-	-	-	-	99,499,505
342	365	OH Conductors & Devices	Schedule B-5	105,106,998	Overhead	76,682,558	28,424,439	-	-	-	-	-	105,106,998
343	366	UG Conduit	Schedule B-5	104,061,681	Underground	49,257,962	54,803,719	-	-	-	-	-	104,061,681
344	367	UG Conductors & Devices	Schedule B-5	147,883,476	Underground	70,001,163	77,882,313	-	-	-	-	-	147,883,476
345	368	Line Transformers	Schedule B-5	118,892,154	Transformers	-	-	118,892,154	-	-	-	-	118,892,154
346	369	Services	Schedule B-5	27,343,472	Services	-	-	-	27,343,472	-	-	-	27,343,472
347	370	Meters	Schedule B-5	33,648,307	Meters	-	-	-	-	-	33,648,307	-	33,648,307
348	371	Installation on Customers' Prem	Schedule B-5	6,018	Services	-	-	-	6,018	-	-	-	6,018
349	372	Leased Property on Customers' Premises	Schedule B-5	2,444,017	Services	-	-	-	2,444,017	-	-	-	2,444,017
350	373	Streetlighting & Signal Systems	Schedule B-5	45,638,968	Lighting	-	-	-	-	-	-	45,638,968	45,638,968
351		Sub-Total		\$ 771,184,117		\$ 355,149,730	\$ 188,037,155	\$ 118,905,008	\$ 29,795,260	\$ -	\$ 33,652,760	\$ 45,644,204	\$ 771,184,117
352													
353		Total Plant in Service Before General Plant	Line 321 + 334 + 351	\$ 771,184,117		\$ 355,149,730	\$ 188,037,155	\$ 118,905,008	\$ 29,795,260	\$ -	\$ 33,652,760	\$ 45,644,204	\$ 771,184,117
354													

Schedule G-4
Distribution Classification

Schedule G-4

FERC		Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
No.	Acct					Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
355		General Plant											
356	389	Land & Land Rights	Schedule B-5	-	Dist Labor	-	-	-	-	-	-	-	-
357	390	Structures & Improvements	Schedule B-5	27,001,035	Dist Labor	12,082,981	3,433,469	1,165,212	42,085	4,986,475	4,079,122	1,211,691	27,001,035
358	391	Office Furniture & Equipment	Schedule B-5	50,712,107	Dist Labor	22,693,702	6,448,584	2,188,447	79,043	9,365,369	7,661,219	2,275,743	50,712,107
359	392	Transportation Equipment	Schedule B-5	16,104,273	Dist Labor	7,206,673	2,047,830	694,969	25,101	2,974,092	2,432,917	722,691	16,104,273
360	393	Stores Equipment	Schedule B-5	235,463	Dist Labor	105,370	29,942	10,161	367	43,485	35,572	10,567	235,463
361	394	Tools, Shop & Garage Equipment	Schedule B-5	546,760	Dist Labor	244,676	69,526	23,595	852	100,974	82,601	24,536	546,760
362	395	Laboratory Equipment	Schedule B-5	285,678	Dist Labor	127,841	36,327	12,328	445	52,758	43,158	12,820	285,678
363	396	Power Operated Equipment	Schedule B-5	453,619	Dist Labor	202,995	57,683	19,576	707	83,773	68,530	20,357	453,619
364	397	Communications Equipment	Schedule B-5	23,512,767	Dist Labor	10,521,979	2,989,898	1,014,678	36,648	4,342,271	3,552,139	1,055,153	23,512,767
365	398	Miscellaneous Equipment	Schedule B-5	321,081	Dist Labor	143,684	40,829	13,856	500	59,296	48,507	14,409	321,081
366	399	Other Tangible Property	Schedule B-5	4,586	Dist Labor	2,052	583	198	7	847	693	206	4,586
367		Sub-Total		\$ 119,177,370		\$ 53,331,953	\$ 15,154,670	\$ 5,143,020	\$ 185,757	\$ 22,009,341	\$ 18,004,457	\$ 5,348,172	\$ 119,177,370
368													
369		Total Electric Accumulated Depreciation	Line 353 + 367	\$ 890,361,487		\$ 408,481,683	\$ 203,191,825	\$ 124,048,028	\$ 29,981,017	\$ 22,009,341	\$ 51,657,217	\$ 50,992,376	\$ 890,361,487
370													
371		Net Plant In Service											
372													
373													
374		Steam Power Generation											
375	310	Land & Land Rights	Line 211 - 293	-		-	-	-	-	-	-	-	-
376	311	Structures & Improvements	Line 212 - 294	-		-	-	-	-	-	-	-	-
377	312	Boiler Plant Equipment	Line 213 - 295	-		-	-	-	-	-	-	-	-
378	313	Engines and Engine Driven Generators	Line 214 - 296	-		-	-	-	-	-	-	-	-
379	314	Turbogenerator Units	Line 215 - 297	-		-	-	-	-	-	-	-	-
380	315	Accessory Pft Equipment	Line 216 - 298	-		-	-	-	-	-	-	-	-
381	316	Miscellaneous Equipment	Line 217 - 299	-		-	-	-	-	-	-	-	-
382		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
383													
384		Nuclear Power Generation											
385	320	Land & Land Rights	Line 221 - 303	-		-	-	-	-	-	-	-	-
386	321	Structures & Improvements	Line 222 - 304	-		-	-	-	-	-	-	-	-
387	322	Reactor Plant Equipment	Line 223 - 305	-		-	-	-	-	-	-	-	-
388	323	Turbogenerator Units	Line 224 - 306	-		-	-	-	-	-	-	-	-
389	324	Accessory Plant Equipment	Line 225 - 307	-		-	-	-	-	-	-	-	-
390	325	Miscellaneous Equipment	Line 226 - 308	-		-	-	-	-	-	-	-	-
391		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392													
393		Combustion Turbine & Other Production											
394	340	Land & Land Rights	Line 230 - 312	-		-	-	-	-	-	-	-	-
395	341	Structures & Improvements	Line 231 - 313	-		-	-	-	-	-	-	-	-
396	342	Fuel Holders, Producers and Accessories	Line 232 - 314	-		-	-	-	-	-	-	-	-
397	343	Prime movers	Line 233 - 315	-		-	-	-	-	-	-	-	-
398	344	Generator/PV	Line 234 - 316	-		-	-	-	-	-	-	-	-
399	345	Accessory Elec Equip.	Line 235 - 317	-		-	-	-	-	-	-	-	-
400	346	Miscellaneous Equipment	Line 236 - 318	-		-	-	-	-	-	-	-	-
401		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402													
403		Total Power Generation Plant	Line 382 + 391 + 401	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
404													
405		Transmission Plant											
406	350	Land & Land Rights	Line 242 - 324	-		-	-	-	-	-	-	-	-
407	351	Clearing Land	Line 243 - 325	-		-	-	-	-	-	-	-	-
408	352	Structures & Improvements	Line 244 - 326	-		-	-	-	-	-	-	-	-
409	353	Station Equipment	Line 245 - 327	-		-	-	-	-	-	-	-	-
410	354	Towers and Fixtures	Line 246 - 328	-		-	-	-	-	-	-	-	-
411	355	Poles and Fixtures	Line 247 - 329	-		-	-	-	-	-	-	-	-
412	356	Overhead Conductors and Devices	Line 248 - 330	-		-	-	-	-	-	-	-	-
413	357	Underground Conduit	Line 249 - 331	-		-	-	-	-	-	-	-	-
414	358	Underground Conductors and Devices	Line 250 - 332	-		-	-	-	-	-	-	-	-
415	359	Roads and Trails	Line 251 - 333	-		-	-	-	-	-	-	-	-
416		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
417													

Schedule G-4
Distribution Classification

Schedule G-4

FERC No.	Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
						Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
418		Distribution Plant											
419	360	Land & Land Rights	Line 255 - 337	6,871,169	Primary	6,871,169	-	-	-	-	-	-	6,871,169
420	361	Structures & Improvements	Line 256 - 338	13,521,297	Primary	13,521,297	-	-	-	-	-	-	13,521,297
421	362	Station Equipment	Line 257 - 339	130,913,705	Primary	130,913,705	-	-	-	-	-	-	130,913,705
422	363	Storage Equipment	Line 258 - 340	96,187	FERC 363	45,297	22,132	15,215	2,075	-	5,271	6,198	96,187
423	364	Poles, Towers & Fixtures	Line 259 - 341	80,216,119	Overhead	58,523,004	21,693,115	-	-	-	-	-	80,216,119
424	365	OH Conductors & Devices	Line 260 - 342	98,908,038	Overhead	72,160,004	26,748,034	-	-	-	-	-	98,908,038
425	366	UG Conduit	Line 261 - 343	59,822,813	Underground	28,317,339	31,505,474	-	-	-	-	-	59,822,813
426	367	UG Conductors & Devices	Line 262 - 344	193,476,916	Underground	91,582,978	101,893,938	-	-	-	-	-	193,476,916
427	368	Line Transformers	Line 263 - 345	135,376,296	Transformers	-	-	135,376,296	-	-	-	-	135,376,296
428	369	Services	Line 264 - 346	4,575,649	Services	-	-	-	4,575,649	-	-	-	4,575,649
429	370	Meters	Line 265 - 347	54,436,237	Meters	-	-	-	-	-	54,436,237	-	54,436,237
430	371	Installation on Customers' Prem	Line 266 - 348	13,368	Services	-	-	-	13,368	-	-	-	13,368
431	372	Leased Property on Customers' Premises	Line 267 - 349	299,003	Services	-	-	-	299,003	-	-	-	299,003
432	373	Streetlighting & Signal Systems	Line 268 - 350	57,933,434	Lighting	-	-	-	-	-	-	57,933,434	57,933,434
433		Sub-Total		\$ 836,460,232		\$ 401,934,793	\$ 181,862,693	\$ 135,391,510	\$ 4,890,095	\$ -	\$ 54,441,508	\$ 57,939,631	\$ 836,460,232
434													
435		Total Plant in Service Before General Plant	Line 403 + 416 + 433	\$ 836,460,232		\$ 401,934,793	\$ 181,862,693	\$ 135,391,510	\$ 4,890,095	\$ -	\$ 54,441,508	\$ 57,939,631	\$ 836,460,232
436													
437		General Plant											
438	389	Land & Land Rights	Line 274 - 356	6,131,076	Dist Labor	2,743,661	779,632	264,583	9,556	1,132,270	926,239	275,137	6,131,076
439	390	Structures & Improvements	Line 275 - 357	58,787,005	Dist Labor	26,307,225	7,475,393	2,536,914	91,629	10,856,618	8,881,117	2,638,110	58,787,005
440	391	Office Furniture & Equipment	Line 276 - 358	36,726,086	Dist Labor	16,434,948	4,670,113	1,584,890	57,243	6,782,470	5,548,312	1,648,110	36,726,086
441	392	Transportation Equipment	Line 277 - 359	5,868,642	Dist Labor	2,626,221	746,260	253,257	9,147	1,083,804	886,592	263,360	5,868,642
442	393	Stores Equipment	Line 278 - 360	18,011	Dist Labor	8,060	2,290	777	28	3,326	2,721	808	18,011
443	394	Tools, Shop & Garage Equipment	Line 279 - 361	658,681	Dist Labor	294,760	83,758	28,425	1,027	121,643	99,509	29,559	658,681
444	395	Laboratory Equipment	Line 280 - 362	139,671	Dist Labor	62,503	17,761	6,027	218	25,794	21,100	6,268	139,671
445	396	Power Operated Equipment	Line 281 - 363	719,958	Dist Labor	322,182	91,550	31,069	1,122	132,960	108,766	32,309	719,958
446	397	Communications Equipment	Line 282 - 364	2,549,322	Dist Labor	1,140,823	324,173	110,014	3,974	470,802	385,133	114,403	2,549,322
447	398	Miscellaneous Equipment	Line 283 - 365	992,945	Dist Labor	444,344	126,264	42,850	1,548	183,374	150,007	44,559	992,945
448	399	Other Tangible Property	Line 284 - 366	1,209	Dist Labor	541	154	52	2	223	183	54	1,209
449		Sub-Total		\$ 112,592,607		\$ 50,385,268	\$ 14,317,348	\$ 4,858,859	\$ 175,493	\$ 20,793,285	\$ 17,009,679	\$ 5,052,676	\$ 112,592,607
450													
451		Total Electric Net Plant in Service	Line 435 + 449	\$ 949,052,839		\$ 452,320,061	\$ 196,180,041	\$ 140,250,369	\$ 5,065,589	\$ 20,793,285	\$ 71,451,187	\$ 62,992,307	\$ 949,052,839
452													
453		Depreciation Expense											
454													
455													
456		Steam Power Generation											
457	310	Land & Land Rights	Schedule E-1	-	-	-	-	-	-	-	-	-	-
458	311	Structures & Improvements	Schedule E-1	-	-	-	-	-	-	-	-	-	-
459	312	Boiler Plant Equipment	Schedule E-1	-	-	-	-	-	-	-	-	-	-
460	313	Engines and Engine Driven Generators	Schedule E-1	-	-	-	-	-	-	-	-	-	-
461	314	Turbogenerator Units	Schedule E-1	-	-	-	-	-	-	-	-	-	-
462	315	Accessory Pft Equipment	Schedule E-1	-	-	-	-	-	-	-	-	-	-
463	316	Miscellaneous Equipment	Schedule E-1	-	-	-	-	-	-	-	-	-	-
464		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
465													
466		Nuclear Power Generation											
467	320	Land & Land Rights	Schedule E-1	-	-	-	-	-	-	-	-	-	-
468	321	Structures & Improvements	Schedule E-1	-	-	-	-	-	-	-	-	-	-
469	322	Reactor Plant Equipment	Schedule E-1	-	-	-	-	-	-	-	-	-	-
470	323	Turbogenerator Units	Schedule E-1	-	-	-	-	-	-	-	-	-	-
471	324	Accessory Plant Equipment	Schedule E-1	-	-	-	-	-	-	-	-	-	-
472	325	Miscellaneous Equipment	Schedule E-1	-	-	-	-	-	-	-	-	-	-
473		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
474													
475		Combustion Turbine & Other Production											
476	340	Land & Land Rights	Schedule E-1	-	-	-	-	-	-	-	-	-	-
477	341	Structures & Improvements	Schedule E-1	-	-	-	-	-	-	-	-	-	-
478	342	Fuel Holders, Producers and Accessories	Schedule E-1	-	-	-	-	-	-	-	-	-	-
479	343	Prime movers	Schedule E-1	-	-	-	-	-	-	-	-	-	-
480	344	Generator/PV	Schedule E-1	-	-	-	-	-	-	-	-	-	-
481	345	Accessory Elec Equip.	Schedule E-1	-	-	-	-	-	-	-	-	-	-
482	346	Miscellaneous Equipment	Schedule E-1	-	-	-	-	-	-	-	-	-	-
483		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
484													
485		Total Power Generation Plant	Line 464 + 473 + 483	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
486													

Schedule G-4
Distribution Classification

Schedule G-4

FERC		Description	Reference	Normalized	Allocator	Demand Related					Customer Related	Direct Assignments		Total
No.	Acct			Distribution		Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting		
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
487		Transmission Plant												
488	350	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-	-	
489	351	Clearing Land	Schedule E-1	-		-	-	-	-	-	-	-	-	
490	352	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-	-	
491	353	Station Equipment	Schedule E-1	-		-	-	-	-	-	-	-	-	
492	354	Towers and Fixtures	Schedule E-1	-		-	-	-	-	-	-	-	-	
493	355	Poles and Fixtures	Schedule E-1	-		-	-	-	-	-	-	-	-	
494	356	Overhead Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-	-	
495	357	Underground Conduit	Schedule E-1	-		-	-	-	-	-	-	-	-	
496	358	Underground Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-	-	
497	359	Roads and Trails	Schedule E-1	-		-	-	-	-	-	-	-	-	
498		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
499		Distribution Plant												
500	360	Land & Land Rights	Schedule E-1	-	Primary	-	-	-	-	-	-	-	-	
502	361	Structures & Improvements	Schedule E-1	1,021,347	Primary	1,021,347	-	-	-	-	-	-	1,021,347	
503	362	Station Equipment	Schedule E-1	5,188,122	Primary	5,188,122	-	-	-	-	-	-	5,188,122	
504	363	Storage Equipment	Schedule E-1	25,358	FERC 363	11,942	5,835	4,011	547	-	1,390	1,634	25,358	
505	364	Poles, Towers & Fixtures	Schedule E-1	5,598,592	Overhead	4,084,546	1,514,046	-	-	-	-	-	5,598,592	
506	365	OH Conductors & Devices	Schedule E-1	6,285,871	Overhead	4,585,962	1,699,909	-	-	-	-	-	6,285,871	
507	366	UG Conduit	Schedule E-1	4,973,900	Underground	2,354,413	2,619,487	-	-	-	-	-	4,973,900	
508	367	UG Conductors & Devices	Schedule E-1	10,731,178	Underground	5,079,641	5,651,537	-	-	-	-	-	10,731,178	
509	368	Line Transformers	Schedule E-1	7,865,432	Transformers	-	-	7,865,432	-	-	-	-	7,865,432	
510	369	Services	Schedule E-1	984,936	Services	-	-	-	984,936	-	-	-	984,936	
511	370	Meters	Schedule E-1	3,943,795	Meters	-	-	-	-	-	3,943,795	-	3,943,795	
512	371	Installation on Customers' Prem	Schedule E-1	646	Services	-	-	-	646	-	-	-	646	
513	372	Leased Property on Customers' Premises	Schedule E-1	76,743	Services	-	-	-	76,743	-	-	-	76,743	
514	373	Streetlighting & Signal Systems	Schedule E-1	2,762,480	Lighting	-	-	-	-	-	-	2,762,480	2,762,480	
515		Sub-Total		\$ 49,458,399		\$ 22,325,972	\$ 11,490,814	\$ 7,869,443	\$ 1,062,871	\$ -	\$ 3,945,185	\$ 2,764,114	\$ 49,458,399	
516		Total Plant in Service Before General Plant	Line 485 + 498 + 515	\$ 49,458,399		\$ 22,325,972	\$ 11,490,814	\$ 7,869,443	\$ 1,062,871	\$ -	\$ 3,945,185	\$ 2,764,114	\$ 49,458,399	
517		General Plant												
520	389	Land & Land Rights	Schedule E-1	-	Dist Labor	-	-	-	-	-	-	-	-	
521	390	Structures & Improvements	Schedule E-1	2,825,493	Dist Labor	1,264,410	359,292	121,932	4,404	521,804	426,855	126,796	2,825,493	
522	391	Office Furniture & Equipment	Schedule E-1	7,497,587	Dist Labor	3,355,175	953,398	323,553	11,686	1,384,633	1,132,681	336,460	7,497,587	
523	392	Transportation Equipment	Schedule E-1	1,752,743	Dist Labor	784,354	222,880	75,638	2,732	323,692	264,792	78,656	1,752,743	
524	393	Stores Equipment	Schedule E-1	2,999	Dist Labor	1,342	381	129	5	554	453	135	2,999	
525	394	Tools, Shop & Garage Equipment	Schedule E-1	101,060	Dist Labor	45,225	12,851	4,361	158	18,664	15,267	4,535	101,060	
526	395	Laboratory Equipment	Schedule E-1	33,977	Dist Labor	15,205	4,321	1,466	53	6,275	5,133	1,525	33,977	
527	396	Power Operated Equipment	Schedule E-1	95,104	Dist Labor	42,559	12,094	4,104	148	17,564	14,368	4,268	95,104	
528	397	Communications Equipment	Schedule E-1	1,933,532	Dist Labor	865,257	245,869	83,440	3,014	357,079	292,104	86,769	1,933,532	
529	398	Miscellaneous Equipment	Schedule E-1	97,204	Dist Labor	43,499	12,361	4,195	152	17,951	14,685	4,362	97,204	
530	399	Other Tangible Property	Schedule E-1	81	Dist Labor	36	10	3	0	15	12	4	81	
531		Sub-Total		\$ 14,339,781		\$ 6,417,062	\$ 1,823,456	\$ 618,824	\$ 22,351	\$ 2,648,230	\$ 2,166,351	\$ 643,508	\$ 14,339,781	
532		Total Electric Depreciation	Line 517 + 531	\$ 63,798,180		\$ 28,743,034	\$ 13,314,270	\$ 8,488,267	\$ 1,085,222	\$ 2,648,230	\$ 6,111,535	\$ 3,407,622	\$ 63,798,180	
533		Test Year Electric Labor Expense												
534		Power Production Expenses												
535	500	Operation Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-	-	
540	501	Fuel - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-	
541	501	Fuel - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-	
542	502	Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-	
543	503	Steam from other Sources	Schedule D-3	-		-	-	-	-	-	-	-	-	
544	504	Steam Transferred	Schedule D-3	-		-	-	-	-	-	-	-	-	
545	505	Electric Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-	
546	506	Miscellaneous Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-	
547	507	Rents	Schedule D-3	-		-	-	-	-	-	-	-	-	
548		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
549		Maintenance												
550	510	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-	
552	511	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-	-	
553	512	Maintenance of Boiler Plant	Schedule D-3	-		-	-	-	-	-	-	-	-	
554	513	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-	-	
555	514	Maintenance of Miscellaneous Steam Plant	Schedule D-3	-		-	-	-	-	-	-	-	-	
556	515	Rents	Schedule D-3	-		-	-	-	-	-	-	-	-	
557		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
558														
559														

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
						Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
560		Operation											
561	517	Operation Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
562	518	Nuclear Fuel Expense	Schedule D-3	-		-	-	-	-	-	-	-	-
563	519	Coolants and Water	Schedule D-3	-		-	-	-	-	-	-	-	-
564	520	Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
565	523	Electric Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
566	524	Misc Nuclear Power Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
567	525	Rents	Schedule D-3	-		-	-	-	-	-	-	-	-
568		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
569													
570		Maintenance											
571	528	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
572	529	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-	-
573	530	Maintenance of Reactor Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
574	531	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
575	532	Maintenance of Miscellaneous	Schedule D-3	-		-	-	-	-	-	-	-	-
576		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
577													
578													
579		Maintenance											
580	541	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
581	542	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-	-
582	543	Maintenance of Reservoirs, Dams & Waterways	Schedule D-3	-		-	-	-	-	-	-	-	-
583	544	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
584	545	Maintenance of Miscellaneous Hydraulic Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
585		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
586													
587		Operation											
588													
589	546	Operation Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
590	547	Fuel	Schedule D-3	-		-	-	-	-	-	-	-	-
591	548	Generation Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
592	549	Miscellaneous Other Power Generation Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
593	550	Rents	Schedule D-3	-		-	-	-	-	-	-	-	-
594		Energy Efficiency	Schedule D-3	-		-	-	-	-	-	-	-	-
595		Green Building	Schedule D-3	-		-	-	-	-	-	-	-	-
596		Solar Rebate	Schedule D-3	-		-	-	-	-	-	-	-	-
597		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
598													
599		Maintenance											
600	551	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-	-
601	552	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-	-
602	553	Maintenance of Generating and Electric Equipment	Schedule D-3	-		-	-	-	-	-	-	-	-
603	554	Maintenance of Misc Other Power Generation Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
604		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
605													
606													
607	555	Purchased Power - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
608	555	Purchased Power - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
609	556	System Control and Load Dispatching - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
610	556	System Control and Load Dispatching - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-	-
611	557	Other Power Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
612		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
613													
614		Total Power Production Expense	ine 548 + 557 + 568 + 576 + 585 + 597 + 604 + 612	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
615													

Schedule G-4
Distribution Classification

Schedule G-4

FERC		Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
No.	Acct					Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
616		Transmission Expense											
617		Operation											
618	560	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-	-
619	561	Load Dispatching	Schedule D-3	-		-	-	-	-	-	-	-	-
620	562	Station Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
621	563	Overhead Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
622	564	Underground Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
623	565	Transmission of Electricity by Others	Schedule D-3	-		-	-	-	-	-	-	-	-
624	566	Miscellaneous Transmission Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
625	567	Rents	Schedule D-3	-		-	-	-	-	-	-	-	-
626		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
627													
628		Maintenance											
629	568	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-	-
630	569	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-	-
631	570	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-	-	-	-	-
632	571	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-	-	-	-	-
633	572	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-	-	-	-	-
634	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-3	-		-	-	-	-	-	-	-	-
635		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
636													
637		Total Transmission Expenses	Line 626 + 635	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
638													
639		Distribution Expenses											
640		Operation											
641	580	Operations Supervision and Engineering	Schedule D-3	20,568,222	FERC 580	8,711,024	2,128,558	937,270	33,852	4,622,452	3,723,709	411,357	20,568,222
642	581	Load Dispatching	Schedule D-3	2,725,519	D-Load Dispatch	-	-	-	-	2,725,519	-	-	2,725,519
643	582	Station Expenses	Schedule D-3	2,406,290	Primary	2,406,290	-	-	-	-	-	-	2,406,290
644	583	Overhead Line Expenses	Schedule D-3	1,291,887	Overhead	942,517	349,369	-	-	-	-	-	1,291,887
645	584	Underground Line Expenses	Schedule D-3	310,190	Underground	146,829	163,360	-	-	-	-	-	310,190
646	585	Street Lighting	Schedule D-3	6,050	Lighting	-	-	-	-	-	-	6,050	6,050
647	586	Meter Expenses	Schedule D-3	1,973,378	Meters	-	-	-	-	-	1,973,378	-	1,973,378
648	587	Customer Installation Expenses	Schedule D-3	-	Services	-	-	-	-	-	-	-	-
649	588	Miscellaneous Distribution Expenses	Schedule D-3	3,414,250	N-DPLT	1,640,611	742,324	552,639	19,960	-	222,218	236,497	3,414,250
650	589	Rents	Schedule D-3	-	Primary	-	-	-	-	-	-	-	-
651		Sub-Total		\$ 32,695,784		\$ 13,847,272	\$ 3,383,612	\$ 1,489,909	\$ 53,813	\$ 7,347,970	\$ 5,919,305	\$ 653,903	\$ 32,695,784
652													
653		Maintenance											
654	590	Maintenance Supervision and Engineering	Schedule D-3	-	FERC 590	-	-	-	-	-	-	-	-
655	591	Maintenance of Structures	Schedule D-3	156,070	Primary	156,070	-	-	-	-	-	-	156,070
656	592	Maintenance of Station Equipment	Schedule D-3	146,950	Primary	146,950	-	-	-	-	-	-	146,950
657	593	Maintenance of Overhead Lines	Schedule D-3	3,594,263	Overhead	2,622,255	972,009	-	-	-	-	-	3,594,263
658	594	Maintenance of Underground Lines	Schedule D-3	757,224	Underground	358,435	398,789	-	-	-	-	-	757,224
659	595	Maintenance of Line Transformers	Schedule D-3	-	Transformers	-	-	-	-	-	-	-	-
660	596	Maintenance of Street Lighting and Signal Systems	Schedule D-3	1,034,425	Lighting	-	-	-	-	-	-	1,034,425	1,034,425
661	597	Maintenance of Meters	Schedule D-3	280	Meters	-	-	-	-	-	280	-	280
662	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-3	1,403,191	N-DPLT	674,259	305,081	227,124	8,203	-	91,327	97,196	1,403,191
663		Sub-Total		\$ 7,092,402		\$ 3,957,968	\$ 1,675,879	\$ 227,124	\$ 8,203	\$ -	\$ 91,607	\$ 1,131,621	\$ 7,092,402
664													
665		Total Distribution Expenses	Line 651 + 663	\$ 39,788,187		\$ 17,805,240	\$ 5,059,491	\$ 1,717,033	\$ 62,016	\$ 7,347,970	\$ 6,010,912	\$ 1,785,524	\$ 39,788,187
666													
667		Customer and Information Expenses											
668		Customer Accounts Expenses											
669	901	Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
670	902	Meter Reading Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
671	903	Customer Records and Collection Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
672	904	Uncollectible Accounts	Schedule D-3	-		-	-	-	-	-	-	-	-
673	905	Miscellaneous Customer Accounts Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
674		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
675													
676		Cust. Service & Information Expense											
677	907	Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
678	908	Customer Assistance Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
679	909	Informational & Instructional Advertising Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
680	910	Misc Customer Service & Informational Expenses	Schedule D-3	-		-	-	-	-	-	-	-	-
681	911	Supervision	Schedule D-3	-		-	-	-	-	-	-	-	-
682	912	Demonstrating & Selling Expense	Schedule D-3	-		-	-	-	-	-	-	-	-
683	913	Advertising Expense	Schedule D-3	-		-	-	-	-	-	-	-	-
684	916	Miscellaneous Sales Expense	Schedule D-3	-		-	-	-	-	-	-	-	-
685		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
686													
687		Total Customer and Information Expenses	Line 674 + 685	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
688													

Schedule G-4
Distribution Classification

Schedule G-4

No.	FERC Acct	Description	Reference	Normalized Distribution	Allocator	Demand Related					Customer Related	Direct Assignments	Total
						Primary - Subs, P&C	Secondary - P&C	Transformers	Services	Load Dispatch	Meters	City-Owned Lighting	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
689		General and Administrative Expenses											
690	920	Administrative and General Salaries	Schedule D-3	16,312,249	Dist Labor	7,299,742	2,074,276	703,944	25,425	3,012,500	2,464,337	732,024	16,312,249
691	921	Office Supplies and Expenses	Schedule D-3	-	Dist Labor	-	-	-	-	-	-	-	-
692	922	Administrative Expense Transferred	Schedule D-3	-	Dist Labor	-	-	-	-	-	-	-	-
693	923	Outside Services Employed	Schedule D-3	-	Dist O&MxAG	-	-	-	-	-	-	-	-
694	924	Property Insurance	Schedule D-3	-	N-DPLT	-	-	-	-	-	-	-	-
695	925	Injuries and Damages	Schedule D-3	-	Dist Labor	-	-	-	-	-	-	-	-
696	926	Employee Pension and Benefits	Schedule D-3	-	Dist Labor	-	-	-	-	-	-	-	-
697	928	Regulatory Commission Expense	Schedule D-3	-	Dist RR	-	-	-	-	-	-	-	-
698	930	General Expenses	Schedule D-3	264,575	Dist Labor	118,397	33,643	11,418	412	48,861	39,970	11,873	264,575
699	931	Rents	Schedule D-3	-	Dist Labor	-	-	-	-	-	-	-	-
700	935	Maintenance of General Plant	Schedule D-3	31,131	N-DGPLT	13,931	3,959	1,343	49	5,749	4,703	1,397	31,131
701		Sub-Total		\$ 16,607,955		\$ 7,432,071	\$ 2,111,878	\$ 716,705	\$ 25,886	\$ 3,067,110	\$ 2,509,010	\$ 745,294	\$ 16,607,955
702													
703		Total Operations & Maintenance Expenses	Line 614 + 637 + 665 + 687 + 701	\$ 56,396,142		\$ 25,237,312	\$ 7,171,369	\$ 2,433,738	\$ 87,902	\$ 10,415,081	\$ 8,519,922	\$ 2,530,818	\$ 56,396,142
704													

Schedule G-5
Customer Classification

Schedule G-5

FERC				Customer Related						Other		
No.	Acct	Description	Reference	Normalized Customer	Allocator	Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		Power Production Expenses										
2		Steam Power Generation										
3		Operation										
4	500	Operation Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
5	501	Fuel - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
6	501	Fuel - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
7	502	Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-
8	503	Steam from other Sources	Schedule G-1	-		-	-	-	-	-	-	-
9	504	Steam Transferred	Schedule G-1	-		-	-	-	-	-	-	-
10	505	Electric Expenses	Schedule G-1	-		-	-	-	-	-	-	-
11	506	Miscellaneous Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-
12	507	Rents	Schedule G-1	-		-	-	-	-	-	-	-
13		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14												
15		Maintenance										
16	510	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-
17	511	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
18	512	Maintenance of Boiler Plant	Schedule G-1	-		-	-	-	-	-	-	-
19	513	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-
20	514	Maintenance of Miscellaneous Steam Plant	Schedule G-1	-		-	-	-	-	-	-	-
21	515	Rents	Schedule G-1	-		-	-	-	-	-	-	-
22		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23												
24		Nuclear Power Generation										
25		Operation										
26	517	Operation Supervision	Schedule G-1	-		-	-	-	-	-	-	-
27	518	Nuclear Fuel Expense	Schedule G-1	-		-	-	-	-	-	-	-
28	519	Coolants and Water	Schedule G-1	-		-	-	-	-	-	-	-
29	520	Steam Expenses	Schedule G-1	-		-	-	-	-	-	-	-
30	523	Electric Expenses	Schedule G-1	-		-	-	-	-	-	-	-
31	524	Misc Nuclear Power Expenses	Schedule G-1	-		-	-	-	-	-	-	-
32	525	Rents	Schedule G-1	-		-	-	-	-	-	-	-
33		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34												
35		Maintenance										
36	528	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-
37	529	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
38	530	Maintenance of Reactor Plant	Schedule G-1	-		-	-	-	-	-	-	-
39	531	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-
40	532	Maintenance of Miscellaneous	Schedule G-1	-		-	-	-	-	-	-	-
41		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42												
43		Hydraulic Power Generation										
44		Maintenance										
45	541	Maintenance Supervision	Schedule G-1	-		-	-	-	-	-	-	-
46	542	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
47	543	Maintenance of Reservoirs, Dams & Waterways	Schedule G-1	-		-	-	-	-	-	-	-
48	544	Maintenance of Electric Plant	Schedule G-1	-		-	-	-	-	-	-	-
49	545	Maintenance of Miscellaneous Hydraulic Plant	Schedule G-1	-		-	-	-	-	-	-	-
50		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51												

Schedule G-5
Customer Classification

Schedule G-5

				Customer Related						Other		
FERC		Description	Reference	Normalized Customer	Allocator	Customer	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic	Total
No.	Acct					Accounting					Development	
						(C)	(D)	(E)	(F)	(G)	(H)	(I)
52		Other Power Generation										
53		Operation										
54	546	Operation Supervision	Schedule G-1	-		-	-	-	-	-	-	-
55	547	Fuel	Schedule G-1	-		-	-	-	-	-	-	-
56	548	Generation Expenses	Schedule G-1	-		-	-	-	-	-	-	-
57	549	Miscellaneous Other Power Generation Expenses	Schedule G-1	-		-	-	-	-	-	-	-
58	550	Rents	Schedule G-1	-		-	-	-	-	-	-	-
59		Energy Efficiency	Schedule G-1	-		-	-	-	-	-	-	-
60		Green Building	Schedule G-1	-		-	-	-	-	-	-	-
61		Solar Rebate	Schedule G-1	-		-	-	-	-	-	-	-
62		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63												
64		Maintenance										
65	551	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
66	552	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
67	553	Maintenance of Generating and Electric Equipment	Schedule G-1	-		-	-	-	-	-	-	-
68	554	Maintenance of Misc Other Power Generation Plant	Schedule G-1	-		-	-	-	-	-	-	-
69		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70												
71		Other Power Supply										
72	555	Purchased Power - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
73	555	Purchased Power - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
74	556	System Control and Load Dispatching - Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
75	556	System Control and Load Dispatching - Non-Recoverable	Schedule G-1	-		-	-	-	-	-	-	-
76	557	Other Power Expenses	Schedule G-1	-		-	-	-	-	-	-	-
77		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78												
79		Total Power Production Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80												
81		Transmission Expense										
82		Operation										
83	560	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
84	561	Load Dispatching	Schedule G-1	-		-	-	-	-	-	-	-
85	562	Station Expenses	Schedule G-1	-		-	-	-	-	-	-	-
86	563	Overhead Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-
87	564	Underground Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-
88	565	Transmission of Electricity by Others	Schedule G-1	-		-	-	-	-	-	-	-
89	566	Miscellaneous Transmission Expenses	Schedule G-1	-		-	-	-	-	-	-	-
90	567	Rents	Schedule G-1	-		-	-	-	-	-	-	-
91		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92												
93		Maintenance										
94	568	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
95	569	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
96	570	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-	-	-	-
97	571	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-	-	-	-
98	572	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-	-	-	-
99	573	Maintenance of Miscellaneous Transmission Plant	Schedule G-1	-		-	-	-	-	-	-	-
100		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101												
102		Total Transmission Expenses		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103												

Schedule G-5
Customer Classification

Schedule G-5

FERC					Customer Related					Other		
No.	Acct	Description	Reference	Normalized Customer	Allocator	Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104		Distribution Expenses										
105		Operation										
106	580	Operations Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
107	581	Load Dispatching	Schedule G-1	-		-	-	-	-	-	-	-
108	582	Station Expenses	Schedule G-1	-		-	-	-	-	-	-	-
109	583	Overhead Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-
110	584	Underground Line Expenses	Schedule G-1	-		-	-	-	-	-	-	-
111	585	Street Lighting	Schedule G-1	-		-	-	-	-	-	-	-
112	586	Meter Expenses	Schedule G-1	-		-	-	-	-	-	-	-
113	587	Customer Installation Expenses	Schedule G-1	-		-	-	-	-	-	-	-
114	588	Miscellaneous Distribution Expenses	Schedule G-1	-		-	-	-	-	-	-	-
115	589	Rents	Schedule G-1	-		-	-	-	-	-	-	-
116		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117												
118		Maintenance										
119	590	Maintenance Supervision and Engineering	Schedule G-1	-		-	-	-	-	-	-	-
120	591	Maintenance of Structures	Schedule G-1	-		-	-	-	-	-	-	-
121	592	Maintenance of Station Equipment	Schedule G-1	-		-	-	-	-	-	-	-
122	593	Maintenance of Overhead Lines	Schedule G-1	-		-	-	-	-	-	-	-
123	594	Maintenance of Underground Lines	Schedule G-1	-		-	-	-	-	-	-	-
124	595	Maintenance of Line Transformers	Schedule G-1	-		-	-	-	-	-	-	-
125	596	Maintenance of Street Lighting and Signal Systems	Schedule G-1	-		-	-	-	-	-	-	-
126	597	Maintenance of Meters	Schedule G-1	-		-	-	-	-	-	-	-
127	598	Maintenance of Miscellaneous Distribution Plant	Schedule G-1	-		-	-	-	-	-	-	-
128		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129												
130		Total Distribution Expenses		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131												
132		Customer and Information Expenses										
133		Customer Accounts Expenses										
134	901	Supervision	Schedule G-1	120,858	Cust Acct Supervision	95,638	-	25,220	-	-	-	120,858
135	902	Meter Reading Expenses	Schedule G-1	14,549,999	Meter Reading	-	-	14,549,999	-	-	-	14,549,999
136	903	Customer Records and Collection Expenses	Schedule G-1	31,033,457	Cust Accounting	31,033,457	-	-	-	-	-	31,033,457
137	904	Uncollectible Accounts	Schedule G-1	16,054,751	Uncollectible	-	-	-	16,054,751	-	-	16,054,751
138	905	Miscellaneous Customer Accounts Expenses	Schedule G-1	(20,176,155)	Cust Accounting	(20,176,155)	-	-	-	-	-	(20,176,155)
139		Sub-Total		\$ 41,582,910		\$ 10,952,940	\$ -	\$ 14,575,219	\$ 16,054,751	\$ -	\$ -	\$ 41,582,910
140												
141		Cust. Service & Information Expense										
142	907	Supervision	Schedule G-1	1,105,979	Cust Serv Supervision	-	973,234	-	-	132,745	-	1,105,979
143	908	Customer Assistance Expenses	Schedule G-1	991,531	Cust Service	-	991,531	-	-	-	-	991,531
144	909	Informational & Instructional Advertising Expenses	Schedule G-1	13,082	Cust Service	-	13,082	-	-	-	-	13,082
145	910	Misc Customer Service & Informational Expenses	Schedule G-1	1,681,931	Cust Service	-	1,681,931	-	-	-	-	1,681,931
146	911	Supervision	Schedule G-1	9,991,684	FERC 911	-	901,255	-	-	-	9,090,429	9,991,684
147	912	Demonstrating & Selling Expense	Schedule G-1	4,176,512	FERC 912	-	2,710,990	-	-	1,465,522	-	4,176,512
148	913	Advertising Expense	Schedule G-1	234,009	Cust Service	-	234,009	-	-	-	-	234,009
149	916	Miscellaneous Sales Expense	Schedule G-1	163,107	Cust Service	-	163,107	-	-	-	-	163,107
150		Sub-Total		\$ 18,357,835		\$ -	\$ 7,669,138	\$ -	\$ -	\$ 1,598,267	\$ 9,090,429	\$ 18,357,835
151												
152		Total Customer and Information Expenses		\$ 59,940,745		\$ 10,952,940	\$ 7,669,138	\$ 14,575,219	\$ 16,054,751	\$ 1,598,267	\$ 9,090,429	\$ 59,940,745
153												

Schedule G-5
Customer Classification

Schedule G-5

FERC		Description	Reference	Normalized Customer	Allocator	Customer Related					Other	Total	
No.	Acct					Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development		
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
154		General and Administrative Expenses											
155	920	Administrative and General Salaries	Schedule G-1	10,896,891	Cust Labor	5,662,379	3,292,255	1,493,207	-	449,050	-	10,896,891	
156	921	Office Supplies and Expenses	Schedule G-1	1,062,598	Cust Labor	552,161	321,041	145,608	-	43,789	-	1,062,598	
157	922	Administrative Expense Transferred	Schedule G-1	1,327	Cust Labor	690	401	182	-	55	-	1,327	
158	923	Outside Services Employed	Schedule G-1	4,864,207	Cust Labor	2,527,600	1,469,613	666,545	-	200,449	-	4,864,207	
159	924	Property Insurance	Schedule G-1	19,783	G-CGPLT	10,280	5,977	2,711	-	815	-	19,783	
160	925	Injuries and Damages	Schedule G-1	19,931	Cust Labor	10,357	6,022	2,731	-	821	-	19,931	
161	926	Employee Pension and Benefits	Schedule G-1	-	Cust Labor	-	-	-	-	-	-	-	
162	928	Regulatory Commission Expense	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-	
163	930	General Expenses	Schedule G-1	12,524,536	Cust Labor	6,508,156	3,784,012	1,716,244	-	516,124	-	12,524,536	
164	931	Rents	Schedule G-1	1,455,323	Cust Labor	756,233	439,694	199,424	-	59,972	-	1,455,323	
165	935	Maintenance of General Plant	Schedule G-1	11,886	N-CGPLT	6,176	3,591	1,629	-	490	-	11,886	
166		Sub-Total		\$ 30,856,482		\$ 16,034,031	\$ 9,322,605	\$ 4,228,281	\$ -	\$ 1,271,565	\$ -	\$ 30,856,482	
167													
168		Total Operations & Maintenance Expenses	Line 79 + 102 + 130 + 152 + 166	\$ 90,797,227		\$ 26,986,971	\$ 16,991,743	\$ 18,803,500	\$ 16,054,751	\$ 2,869,833	\$ 9,090,429	\$ 90,797,227	
169													
170		Depreciation & Amortization of CIAC											
171	403	Depreciation Expense	Schedule G-1	1,377,921	DEPN-CGPLT	716,013	416,308	188,817	-	56,783	-	1,377,921	
172		Amortization of CIAC	Schedule G-1	-	DEPN-CGPLT	-	-	-	-	-	-	-	
173		Sub-Total		\$ 1,377,921		\$ 716,013	\$ 416,308	\$ 188,817	\$ -	\$ 56,783	\$ -	\$ 1,377,921	
174													
175		Other Expenses											
176	426	Donations	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-	
177	408	Taxes Other Than Income	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-	
178	417	Expenses - Non-utility operations	Schedule G-1	2,381,267	Cust O&MxAG	512,915	359,138	682,542	751,827	74,845	-	2,381,267	
179		Misc. Nonoperating Income	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-	
180		Other Sales To Public Authorities	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-	
181		Interest on Customer Deposits	Schedule G-1	-	Cust O&MxAG	-	-	-	-	-	-	-	
182		Sub-Total		\$ 2,381,267		\$ 512,915	\$ 359,138	\$ 682,542	\$ 751,827	\$ 74,845	\$ -	\$ 2,381,267	
183													
184		Total Expenses (before Return)	Line 168 + 173 + 182	\$ 94,556,415		\$ 28,215,898	\$ 17,767,189	\$ 19,674,859	\$ 16,806,578	\$ 3,001,461	\$ 9,090,429	\$ 94,556,415	
185													
186		Return											
187		Debt Service	Schedule G-1	14,317	N-CGPLT	7,439	4,325	1,962	-	590	-	14,317	
188		Required Reserve Contributions	Schedule G-1	1,503,972	DEPN-CGPLT	781,513	454,392	206,090	-	61,977	-	1,503,972	
189		General Fund Transfer	Schedule G-1	13,285,402	N-CGPLT	6,903,527	4,013,891	1,820,506	-	547,478	-	13,285,402	
190		Internally Generated Funds for Construction	Schedule G-1	4,470,289	DEPN-CGPLT	2,322,907	1,350,599	612,566	-	184,216	-	4,470,289	
191		Sub-Total		\$ 19,273,980		\$ 10,015,387	\$ 5,823,207	\$ 2,641,124	\$ -	\$ 794,262	\$ -	\$ 19,273,980	
192		Less:											
193		Depreciation Expense	Schedule G-1	(1,377,921)	DEPN-CGPLT	(716,013)	(416,308)	(188,817)	-	(56,783)	-	(1,377,921)	
194		Amortization of CIAC	Schedule G-1	-	DEPN-CGPLT	-	-	-	-	-	-	-	
195		Interest and Dividend Income	Schedule G-1	(338,192)	DEPN-CGPLT	(175,736)	(102,177)	(46,343)	-	(13,937)	-	(338,192)	
196		Sub-Total		\$ (1,716,113)		\$ (891,748)	\$ (518,486)	\$ (235,160)	\$ -	\$ (70,719)	\$ -	\$ (1,716,113)	
197													
198		Cash Flow Return Requested	Line 191 + 196	\$ 17,557,867		\$ 9,123,638	\$ 5,304,722	\$ 2,405,964	\$ -	\$ 723,542	\$ -	\$ 17,557,867	
199													
200		Less Other (Non-Rate) Revenue											
201		Other Revenue	Schedule G-1	(7,740,163)	Cust Labor	(4,022,040)	(2,338,519)	(1,060,639)	-	(318,965)	-	(7,740,163)	
202		Sub-Total		\$ (7,740,163)		\$ (4,022,040)	\$ (2,338,519)	\$ (1,060,639)	\$ -	\$ (318,965)	\$ -	\$ (7,740,163)	
203													
204		Total Retail Electric Revenue Requirement	Line 184 + 198 + 202	\$ 104,374,119		\$ 33,317,497	\$ 20,733,391	\$ 21,020,185	\$ 16,806,578	\$ 3,406,039	\$ 9,090,429	\$ 104,374,119	
205													
206													
207													

Schedule G-5
Customer Classification

Schedule G-5

FERC						Customer Related					Other	
No.	Acct	Description	Reference	Normalized Customer	Allocator	Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
208		Gross Plant In Service										
209												
210		Steam Power Generation										
211	310	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
212	311	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
213	312	Boiler Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-
214	313	Engines and Engine Driven Generators	Schedule B-1	-		-	-	-	-	-	-	-
215	314	Turbogenerator Units	Schedule B-1	-		-	-	-	-	-	-	-
216	315	Accessory Plt Equipment	Schedule B-1	-		-	-	-	-	-	-	-
217	316	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-
218		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219												
220		Nuclear Power Generation										
221	320	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
222	321	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
223	322	Reactor Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-
224	323	Turbogenerator Units	Schedule B-1	-		-	-	-	-	-	-	-
225	324	Accessory Plant Equipment	Schedule B-1	-		-	-	-	-	-	-	-
226	325	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-
227		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
228												
229		Combustion Turbine & Other Production										
230	340	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
231	341	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
232	342	Fuel Holders, Producers and Accessories	Schedule B-1	-		-	-	-	-	-	-	-
233	343	Prime movers	Schedule B-1	-		-	-	-	-	-	-	-
234	344	Generator/PV	Schedule B-1	-		-	-	-	-	-	-	-
235	345	Accessory Elec Equip.	Schedule B-1	-		-	-	-	-	-	-	-
236	346	Miscellaneous Equipment	Schedule B-1	-		-	-	-	-	-	-	-
237		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
238												
239		Total Power Generation Plant	Line 218 + 227 + 237	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240												
241		Transmission Plant										
242	350	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
243	351	Clearing Land	Schedule B-1	-		-	-	-	-	-	-	-
244	352	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
245	353	Station Equipment	Schedule B-1	-		-	-	-	-	-	-	-
246	354	Towers and Fixtures	Schedule B-1	-		-	-	-	-	-	-	-
247	355	Poles and Fixtures	Schedule B-1	-		-	-	-	-	-	-	-
248	356	Overhead Conductors and Devices	Schedule B-1	-		-	-	-	-	-	-	-
249	357	Underground Conduit	Schedule B-1	-		-	-	-	-	-	-	-
250	358	Underground Conductors and Devices	Schedule B-1	-		-	-	-	-	-	-	-
251	359	Roads and Trails	Schedule B-1	-		-	-	-	-	-	-	-
252		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
253												

Schedule G-5
Customer Classification

Schedule G-5

FERC		Description	Reference	Normalized Customer	Allocator	Customer Related					Other	
No.	Acct					Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
						(C)	(D)	(E)	(F)	(G)	(H)	(I)
254				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
254		Distribution Plant										
255	360	Land & Land Rights	Schedule B-1	-		-	-	-	-	-	-	-
256	361	Structures & Improvements	Schedule B-1	-		-	-	-	-	-	-	-
257	362	Station Equipment	Schedule B-1	-		-	-	-	-	-	-	-
258	363	Storage Equipment	Schedule B-1	-		-	-	-	-	-	-	-
259	364	Poles, Towers & Fixtures	Schedule B-1	-		-	-	-	-	-	-	-
260	365	OH Conductors & Devices	Schedule B-1	-		-	-	-	-	-	-	-
261	366	UG Conduit	Schedule B-1	-		-	-	-	-	-	-	-
262	367	UG Conductors & Devices	Schedule B-1	-		-	-	-	-	-	-	-
263	368	Line Transformers	Schedule B-1	-		-	-	-	-	-	-	-
264	369	Services	Schedule B-1	-		-	-	-	-	-	-	-
265	370	Meters	Schedule B-1	-		-	-	-	-	-	-	-
266	371	Installation on Customers' Prem	Schedule B-1	-		-	-	-	-	-	-	-
267	372	Leased Property on Customers' Premises	Schedule B-1	-		-	-	-	-	-	-	-
268	373	Streetlighting & Signal Systems	Schedule B-1	-		-	-	-	-	-	-	-
269		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270												
271		Total Plant in Service Before General Plant	Line 239 + 252 + 269	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272												
273		General Plant										
274	389	Land & Land Rights	Schedule B-2	551,549	Cust Labor	286,603	166,638	75,579	-	22,729	-	551,549
275	390	Structures & Improvements	Schedule B-2	7,717,454	Cust Labor	4,010,240	2,331,658	1,057,527	-	318,029	-	7,717,454
276	391	Office Furniture & Equipment	Schedule B-2	7,865,901	G-FERC 391	4,087,378	2,376,508	1,077,869	-	324,146	-	7,865,901
277	392	Transportation Equipment	Schedule B-2	604,203	Cust Labor	313,963	182,547	82,794	-	24,899	-	604,203
278	393	Stores Equipment	Schedule B-2	-	Cust Labor	-	-	-	-	-	-	-
279	394	Tools, Shop & Garage Equipment	Schedule B-2	-	Cust Labor	-	-	-	-	-	-	-
280	395	Laboratory Equipment	Schedule B-2	-	Cust Labor	-	-	-	-	-	-	-
281	396	Power Operated Equipment	Schedule B-2	-	Cust Labor	-	-	-	-	-	-	-
282	397	Communications Equipment	Schedule B-3	5,405,959	Cust Labor	2,809,112	1,633,291	740,782	-	222,774	-	5,405,959
283	398	Miscellaneous Equipment	Schedule B-2	-	Cust Labor	-	-	-	-	-	-	-
284	399	Other Tangible Property	Schedule B-2	-	Cust Labor	-	-	-	-	-	-	-
285		Sub-Total		\$ 22,145,066		\$ 11,507,296	\$ 6,690,643	\$ 3,034,551	\$ -	\$ 912,576	\$ -	\$ 22,145,066
286												
287		Total Electric Gross Plant in Service	Line 271 + 285	\$ 22,145,066		\$ 11,507,296	\$ 6,690,643	\$ 3,034,551	\$ -	\$ 912,576	\$ -	\$ 22,145,066
288												
289												
290		Accumulated Deprecation										
291												
292		Steam Power Generation										
293	310	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
294	311	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
295	312	Boiler Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-
296	313	Engines and Engine Driven Generators	Schedule B-5	-		-	-	-	-	-	-	-
297	314	Turbogenerator Units	Schedule B-5	-		-	-	-	-	-	-	-
298	315	Accessory Plt Equipment	Schedule B-5	-		-	-	-	-	-	-	-
299	316	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-
300		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301												
302		Nuclear Power Generation										
303	320	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
304	321	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
305	322	Reactor Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-
306	323	Turbogenerator Units	Schedule B-5	-		-	-	-	-	-	-	-
307	324	Accessory Plant Equipment	Schedule B-5	-		-	-	-	-	-	-	-
308	325	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-
309		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310												

Schedule G-5
Customer Classification

Schedule G-5

FERC						Customer Related					Other	
No.	Acct	Description	Reference	Normalized Customer	Allocator	Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
311		Combustion Turbine & Other Production										
312	340	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
313	341	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
314	342	Fuel Holders, Producers and Accessories	Schedule B-5	-		-	-	-	-	-	-	-
315	343	Prime movers	Schedule B-5	-		-	-	-	-	-	-	-
316	344	Generator/PV	Schedule B-5	-		-	-	-	-	-	-	-
317	345	Accessory Elec Equip.	Schedule B-5	-		-	-	-	-	-	-	-
318	346	Miscellaneous Equipment	Schedule B-5	-		-	-	-	-	-	-	-
319		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320												
321		Total Power Generation Plant	Line 300 + 309 + 319	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322												
323		Transmission Plant										
324	350	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
325	351	Clearing Land	Schedule B-5	-		-	-	-	-	-	-	-
326	352	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
327	353	Station Equipment	Schedule B-5	-		-	-	-	-	-	-	-
328	354	Towers and Fixtures	Schedule B-5	-		-	-	-	-	-	-	-
329	355	Poles and Fixtures	Schedule B-5	-		-	-	-	-	-	-	-
330	356	Overhead Conductors and Devices	Schedule B-5	-		-	-	-	-	-	-	-
331	357	Underground Conduit	Schedule B-5	-		-	-	-	-	-	-	-
332	358	Underground Conductors and Devices	Schedule B-5	-		-	-	-	-	-	-	-
333	359	Roads and Trails	Schedule B-5	-		-	-	-	-	-	-	-
334		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335												
336		Distribution Plant										
337	360	Land & Land Rights	Schedule B-5	-		-	-	-	-	-	-	-
338	361	Structures & Improvements	Schedule B-5	-		-	-	-	-	-	-	-
339	362	Station Equipment	Schedule B-5	-		-	-	-	-	-	-	-
340	363	Storage Equipment	Schedule B-5	-		-	-	-	-	-	-	-
341	364	Poles, Towers & Fixtures	Schedule B-5	-		-	-	-	-	-	-	-
342	365	OH Conductors & Devices	Schedule B-5	-		-	-	-	-	-	-	-
343	366	UG Conduit	Schedule B-5	-		-	-	-	-	-	-	-
344	367	UG Conductors & Devices	Schedule B-5	-		-	-	-	-	-	-	-
345	368	Line Transformers	Schedule B-5	-		-	-	-	-	-	-	-
346	369	Services	Schedule B-5	-		-	-	-	-	-	-	-
347	370	Meters	Schedule B-5	-		-	-	-	-	-	-	-
348	371	Installation on Customers' Prem	Schedule B-5	-		-	-	-	-	-	-	-
349	372	Leased Property on Customers' Premises	Schedule B-5	-		-	-	-	-	-	-	-
350	373	Streetlighting & Signal Systems	Schedule B-5	-		-	-	-	-	-	-	-
351		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352												
353		Total Plant in Service Before General Plant	Line 321 + 334 + 351	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
354												
355		General Plant										
356	389	Land & Land Rights	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
357	390	Structures & Improvements	Schedule B-5	2,429,001	Cust Labor	1,262,188	733,869	332,847	-	100,097	-	2,429,001
358	391	Office Furniture & Equipment	Schedule B-5	4,562,039	Accm DEPN-FERC 391	2,370,584	1,378,319	625,139	-	187,997	-	4,562,039
359	392	Transportation Equipment	Schedule B-5	442,829	Cust Labor	230,108	133,791	60,681	-	18,249	-	442,829
360	393	Stores Equipment	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
361	394	Tools, Shop & Garage Equipment	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
362	395	Laboratory Equipment	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
363	396	Power Operated Equipment	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
364	397	Communications Equipment	Schedule B-5	4,877,163	Cust Labor	2,534,333	1,473,527	668,320	-	200,983	-	4,877,163
365	398	Miscellaneous Equipment	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
366	399	Other Tangible Property	Schedule B-5	-	Cust Labor	-	-	-	-	-	-	-
367		Sub-Total		\$ 12,311,032		\$ 6,397,212	\$ 3,719,506	\$ 1,686,988	\$ -	\$ 507,326	\$ -	\$ 12,311,032
368												
369		Total Electric Accumulated Deprecation	Line 353 + 367	\$ 12,311,032		\$ 6,397,212	\$ 3,719,506	\$ 1,686,988	\$ -	\$ 507,326	\$ -	\$ 12,311,032
370												

Schedule G-5
Customer Classification

Schedule G-5

FERC						Customer Related				Other		
No.	Acct	Description	Reference	Normalized Customer	Allocator	Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
371												
372		Net Plant In Service										
373												
374		Steam Power Generation										
375	310	Land & Land Rights	Line 211 - 293	-		-	-	-	-	-	-	-
376	311	Structures & Improvements	Line 212 - 294	-		-	-	-	-	-	-	-
377	312	Boiler Plant Equipment	Line 213 - 295	-		-	-	-	-	-	-	-
378	313	Engines and Engine Driven Generators	Line 214 - 296	-		-	-	-	-	-	-	-
379	314	Turbogenerator Units	Line 215 - 297	-		-	-	-	-	-	-	-
380	315	Accessory Plt Equipment	Line 216 - 298	-		-	-	-	-	-	-	-
381	316	Miscellaneous Equipment	Line 217 - 299	-		-	-	-	-	-	-	-
382		Sub-Total		\$	-	\$	-	\$	-	\$	-	\$
383												
384		Nuclear Power Generation										
385	320	Land & Land Rights	Line 221 - 303	-		-	-	-	-	-	-	-
386	321	Structures & Improvements	Line 222 - 304	-		-	-	-	-	-	-	-
387	322	Reactor Plant Equipment	Line 223 - 305	-		-	-	-	-	-	-	-
388	323	Turbogenerator Units	Line 224 - 306	-		-	-	-	-	-	-	-
389	324	Accessory Plant Equipment	Line 225 - 307	-		-	-	-	-	-	-	-
390	325	Miscellaneous Equipment	Line 226 - 308	-		-	-	-	-	-	-	-
391		Sub-Total		\$	-	\$	-	\$	-	\$	-	\$
392												
393		Combustion Turbine & Other Production										
394	340	Land & Land Rights	Line 230 - 312	-		-	-	-	-	-	-	-
395	341	Structures & Improvements	Line 231 - 313	-		-	-	-	-	-	-	-
396	342	Fuel Holders, Producers and Accessories	Line 232 - 314	-		-	-	-	-	-	-	-
397	343	Prime movers	Line 233 - 315	-		-	-	-	-	-	-	-
398	344	Generator/PV	Line 234 - 316	-		-	-	-	-	-	-	-
399	345	Accessory Elec Equip.	Line 235 - 317	-		-	-	-	-	-	-	-
400	346	Miscellaneous Equipment	Line 236 - 318	-		-	-	-	-	-	-	-
401		Sub-Total		\$	-	\$	-	\$	-	\$	-	\$
402												
403		Total Power Generation Plant	Line 382 + 391 + 401	\$	-	\$	-	\$	-	\$	-	\$
404												
405		Transmission Plant										
406	350	Land & Land Rights	Line 242 - 324	-		-	-	-	-	-	-	-
407	351	Clearing Land	Line 243 - 325	-		-	-	-	-	-	-	-
408	352	Structures & Improvements	Line 244 - 326	-		-	-	-	-	-	-	-
409	353	Station Equipment	Line 245 - 327	-		-	-	-	-	-	-	-
410	354	Towers and Fixtures	Line 246 - 328	-		-	-	-	-	-	-	-
411	355	Poles and Fixtures	Line 247 - 329	-		-	-	-	-	-	-	-
412	356	Overhead Conductors and Devices	Line 248 - 330	-		-	-	-	-	-	-	-
413	357	Underground Conduit	Line 249 - 331	-		-	-	-	-	-	-	-
414	358	Underground Conductors and Devices	Line 250 - 332	-		-	-	-	-	-	-	-
415	359	Roads and Trails	Line 251 - 333	-		-	-	-	-	-	-	-
416		Sub-Total		\$	-	\$	-	\$	-	\$	-	\$
417												

Schedule G-5
Customer Classification

Schedule G-5

FERC						Customer Related					Other	
No.	Acct	Description	Reference	Normalized Customer	Allocator	Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
418		Distribution Plant										
419	360	Land & Land Rights	Line 255 - 337	-		-	-	-	-	-	-	-
420	361	Structures & Improvements	Line 256 - 338	-		-	-	-	-	-	-	-
421	362	Station Equipment	Line 257 - 339	-		-	-	-	-	-	-	-
422	363	Storage Equipment	Line 258 - 340	-		-	-	-	-	-	-	-
423	364	Poles, Towers & Fixtures	Line 259 - 341	-		-	-	-	-	-	-	-
424	365	OH Conductors & Devices	Line 260 - 342	-		-	-	-	-	-	-	-
425	366	UG Conduit	Line 261 - 343	-		-	-	-	-	-	-	-
426	367	UG Conductors & Devices	Line 262 - 344	-		-	-	-	-	-	-	-
427	368	Line Transformers	Line 263 - 345	-		-	-	-	-	-	-	-
428	369	Services	Line 264 - 346	-		-	-	-	-	-	-	-
429	370	Meters	Line 265 - 347	-		-	-	-	-	-	-	-
430	371	Installation on Customers' Prem	Line 266 - 348	-		-	-	-	-	-	-	-
431	372	Leased Property on Customers' Premises	Line 267 - 349	-		-	-	-	-	-	-	-
432	373	Streetlighting & Signal Systems	Line 268 - 350	-		-	-	-	-	-	-	-
433		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
434												
435		Total Plant in Service Before General Plant	Line 403 + 416 + 433	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436												
437		General Plant										
438	389	Land & Land Rights	Line 274 - 356	551,549	Cust Labor	286,603	166,638	75,579	-	22,729	-	551,549
439	390	Structures & Improvements	Line 275 - 357	5,288,453	Cust Labor	2,748,052	1,597,789	724,680	-	217,932	-	5,288,453
440	391	Office Furniture & Equipment	Line 276 - 358	3,303,862	N-FERC 391	1,716,794	998,189	452,730	-	136,149	-	3,303,862
441	392	Transportation Equipment	Line 277 - 359	161,374	Cust Labor	83,855	48,755	22,113	-	6,650	-	161,374
442	393	Stores Equipment	Line 278 - 360	-	Cust Labor	-	-	-	-	-	-	-
443	394	Tools, Shop & Garage Equipment	Line 279 - 361	-	Cust Labor	-	-	-	-	-	-	-
444	395	Laboratory Equipment	Line 280 - 362	-	Cust Labor	-	-	-	-	-	-	-
445	396	Power Operated Equipment	Line 281 - 363	-	Cust Labor	-	-	-	-	-	-	-
446	397	Communications Equipment	Line 282 - 364	528,796	Cust Labor	274,780	159,764	72,461	-	21,791	-	528,796
447	398	Miscellaneous Equipment	Line 283 - 365	-	Cust Labor	-	-	-	-	-	-	-
448	399	Other Tangible Property	Line 284 - 366	-	Cust Labor	-	-	-	-	-	-	-
449		Sub-Total		\$ 9,834,034		\$ 5,110,084	\$ 2,971,136	\$ 1,347,563	\$ -	\$ 405,251	\$ -	\$ 9,834,034
450												
451		Total Electric Net Plant in Service	Line 435 + 449	\$ 9,834,034		\$ 5,110,084	\$ 2,971,136	\$ 1,347,563	\$ -	\$ 405,251	\$ -	\$ 9,834,034
452												
453		Depreciation Expense										
454												
455		Steam Power Generation										
456												
457	310	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
458	311	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
459	312	Boiler Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-
460	313	Engines and Engine Driven Generators	Schedule E-1	-		-	-	-	-	-	-	-
461	314	Turbogenerator Units	Schedule E-1	-		-	-	-	-	-	-	-
462	315	Accessory Plt Equipment	Schedule E-1	-		-	-	-	-	-	-	-
463	316	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-
464		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
465												
466		Nuclear Power Generation										
467	320	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
468	321	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
469	322	Reactor Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-
470	323	Turbogenerator Units	Schedule E-1	-		-	-	-	-	-	-	-
471	324	Accessory Plant Equipment	Schedule E-1	-		-	-	-	-	-	-	-
472	325	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-
473		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
474												

Schedule G-5
Customer Classification

Schedule G-5

FERC						Customer Related					Other	
No.	Acct	Description	Reference	Normalized Customer	Allocator	Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
475		Combustion Turbine & Other Production										
476	340	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
477	341	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
478	342	Fuel Holders, Producers and Accessories	Schedule E-1	-		-	-	-	-	-	-	-
479	343	Prime movers	Schedule E-1	-		-	-	-	-	-	-	-
480	344	Generator/PV	Schedule E-1	-		-	-	-	-	-	-	-
481	345	Accessory Elec Equip.	Schedule E-1	-		-	-	-	-	-	-	-
482	346	Miscellaneous Equipment	Schedule E-1	-		-	-	-	-	-	-	-
483		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
484												
485		Total Power Generation Plant	Line 464 + 473 + 483	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
486												
487		Transmission Plant										
488	350	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
489	351	Clearing Land	Schedule E-1	-		-	-	-	-	-	-	-
490	352	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
491	353	Station Equipment	Schedule E-1	-		-	-	-	-	-	-	-
492	354	Towers and Fixtures	Schedule E-1	-		-	-	-	-	-	-	-
493	355	Poles and Fixtures	Schedule E-1	-		-	-	-	-	-	-	-
494	356	Overhead Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-
495	357	Underground Conduit	Schedule E-1	-		-	-	-	-	-	-	-
496	358	Underground Conductors and Devices	Schedule E-1	-		-	-	-	-	-	-	-
497	359	Roads and Trails	Schedule E-1	-		-	-	-	-	-	-	-
498		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
499												
500		Distribution Plant										
501	360	Land & Land Rights	Schedule E-1	-		-	-	-	-	-	-	-
502	361	Structures & Improvements	Schedule E-1	-		-	-	-	-	-	-	-
503	362	Station Equipment	Schedule E-1	-		-	-	-	-	-	-	-
504	363	Storage Equipment	Schedule E-1	-		-	-	-	-	-	-	-
505	364	Poles, Towers & Fixtures	Schedule E-1	-		-	-	-	-	-	-	-
506	365	OH Conductors & Devices	Schedule E-1	-		-	-	-	-	-	-	-
507	366	UG Conduit	Schedule E-1	-		-	-	-	-	-	-	-
508	367	UG Conductors & Devices	Schedule E-1	-		-	-	-	-	-	-	-
509	368	Line Transformers	Schedule E-1	-		-	-	-	-	-	-	-
510	369	Services	Schedule E-1	-		-	-	-	-	-	-	-
511	370	Meters	Schedule E-1	-		-	-	-	-	-	-	-
512	371	Installation on Customers' Prem	Schedule E-1	-		-	-	-	-	-	-	-
513	372	Leased Property on Customers' Premises	Schedule E-1	-		-	-	-	-	-	-	-
514	373	Streetlighting & Signal Systems	Schedule E-1	-		-	-	-	-	-	-	-
515		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
516												
517		Total Plant in Service Before General Plant	Line 485 + 498 + 515	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
518												
519		General Plant										
520	389	Land & Land Rights	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
521	390	Structures & Improvements	Schedule E-1	254,180	Cust Labor	132,080	76,795	34,830	-	10,475	-	254,180
522	391	Office Furniture & Equipment	Schedule E-1	674,480	DEPN-FERC 391	350,482	203,779	92,424	-	27,795	-	674,480
523	392	Transportation Equipment	Schedule E-1	48,196	Cust Labor	25,044	14,561	6,604	-	1,986	-	48,196
524	393	Stores Equipment	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
525	394	Tools, Shop & Garage Equipment	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
526	395	Laboratory Equipment	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
527	396	Power Operated Equipment	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
528	397	Communications Equipment	Schedule E-1	401,065	Cust Labor	208,406	121,173	54,958	-	16,527	-	401,065
529	398	Miscellaneous Equipment	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
530	399	Other Tangible Property	Schedule E-1	-	Cust Labor	-	-	-	-	-	-	-
531		Sub-Total		\$ 1,377,921		\$ 716,013	\$ 416,308	\$ 188,817	\$ -	\$ 56,783	\$ -	\$ 1,377,921
532												
533		Total Electric Depreciation	Line 517 + 531	\$ 1,377,921		\$ 716,013	\$ 416,308	\$ 188,817	\$ -	\$ 56,783	\$ -	\$ 1,377,921
534												

Schedule G-5
Customer Classification

Schedule G-5

FERC		Description	Reference	Normalized	Allocator	Customer Related					Other	Total
No.	Acct			Customer		Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic	
				(A)		(B)	(C)	(D)	(E)	(F)	(G)	
535												
536		Test Year Electric Labor Expense										
537												
538		Power Production Expenses										
539	500	Operation Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
540	501	Fuel - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
541	501	Fuel - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
542	502	Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-
543	503	Steam from other Sources	Schedule D-3	-		-	-	-	-	-	-	-
544	504	Steam Transferred	Schedule D-3	-		-	-	-	-	-	-	-
545	505	Electric Expenses	Schedule D-3	-		-	-	-	-	-	-	-
546	506	Miscellaneous Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-
547	507	Rents	Schedule D-3	-		-	-	-	-	-	-	-
548		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
549												
550		Maintenance										
551	510	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-
552	511	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
553	512	Maintenance of Boiler Plant	Schedule D-3	-		-	-	-	-	-	-	-
554	513	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-
555	514	Maintenance of Miscellaneous Steam Plant	Schedule D-3	-		-	-	-	-	-	-	-
556	515	Rents	Schedule D-3	-		-	-	-	-	-	-	-
557		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
558												
559		Operation										
560		Operation Supervision	Schedule D-3	-		-	-	-	-	-	-	-
561	517	Nuclear Fuel Expense	Schedule D-3	-		-	-	-	-	-	-	-
562	518	Coolants and Water	Schedule D-3	-		-	-	-	-	-	-	-
563	519	Steam Expenses	Schedule D-3	-		-	-	-	-	-	-	-
564	520	Electric Expenses	Schedule D-3	-		-	-	-	-	-	-	-
565	523	Misc Nuclear Power Expenses	Schedule D-3	-		-	-	-	-	-	-	-
566	524	Rents	Schedule D-3	-		-	-	-	-	-	-	-
567	525		Schedule D-3	-		-	-	-	-	-	-	-
568		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
569												
570		Maintenance										
571	528	Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-
572	529	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
573	530	Maintenance of Reactor Plant	Schedule D-3	-		-	-	-	-	-	-	-
574	531	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-
575	532	Maintenance of Miscellaneous	Schedule D-3	-		-	-	-	-	-	-	-
576		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
577												
578		Maintenance										
579		Maintenance Supervision	Schedule D-3	-		-	-	-	-	-	-	-
580	541	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
581	542	Maintenance of Reservoirs, Dams & Waterways	Schedule D-3	-		-	-	-	-	-	-	-
582	543	Maintenance of Electric Plant	Schedule D-3	-		-	-	-	-	-	-	-
583	544	Maintenance of Miscellaneous Hydraulic Plant	Schedule D-3	-		-	-	-	-	-	-	-
584	545		Schedule D-3	-		-	-	-	-	-	-	-
585		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
586												
587												

Schedule G-5
Customer Classification

Schedule G-5

FERC				Customer Related						Other		
No.	Acct	Description	Reference	Normalized Customer	Allocator	Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	Total
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
588		Operation										
589	546	Operation Supervision	Schedule D-3	-		-	-	-	-	-	-	-
590	547	Fuel	Schedule D-3	-		-	-	-	-	-	-	-
591	548	Generation Expenses	Schedule D-3	-		-	-	-	-	-	-	-
592	549	Miscellaneous Other Power Generation Expenses	Schedule D-3	-		-	-	-	-	-	-	-
593	550	Rents	Schedule D-3	-		-	-	-	-	-	-	-
594		Energy Efficiency	Schedule D-3	-		-	-	-	-	-	-	-
595		Green Building	Schedule D-3	-		-	-	-	-	-	-	-
596		Solar Rebate	Schedule D-3	-		-	-	-	-	-	-	-
597		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
598												
599		Maintenance										
600	551	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
601	552	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
602	553	Maintenance of Generating and Electric Equipment	Schedule D-3	-		-	-	-	-	-	-	-
603	554	Maintenance of Misc Other Power Generation Plant	Schedule D-3	-		-	-	-	-	-	-	-
604		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
605												
606												
607	555	Purchased Power - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
608	555	Purchased Power - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
609	556	System Control and Load Dispatching - Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
610	556	System Control and Load Dispatching - Non-Recoverable	Schedule D-3	-		-	-	-	-	-	-	-
611	557	Other Power Expenses	Schedule D-3	-		-	-	-	-	-	-	-
612		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
613												
614		Total Power Production Expense	58 + 576 + 585 + 597 + 604 + 612	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
615												
616		Transmission Expense										
617		Operation										
618	560	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
619	561	Load Dispatching	Schedule D-3	-		-	-	-	-	-	-	-
620	562	Station Expenses	Schedule D-3	-		-	-	-	-	-	-	-
621	563	Overhead Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-
622	564	Underground Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-
623	565	Transmission of Electricity by Others	Schedule D-3	-		-	-	-	-	-	-	-
624	566	Miscellaneous Transmission Expenses	Schedule D-3	-		-	-	-	-	-	-	-
625	567	Rents	Schedule D-3	-		-	-	-	-	-	-	-
626		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
627												
628		Maintenance										
629	568	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
630	569	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
631	570	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-	-	-	-
632	571	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-	-	-	-
633	572	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-	-	-	-
634	573	Maintenance of Miscellaneous Transmission Plant	Schedule D-3	-		-	-	-	-	-	-	-
635		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
636												
637		Total Transmission Expenses	Line 626 + 635	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
638												

Schedule G-5
Customer Classification

Schedule G-5

FERC		Description	Reference	Normalized	Allocator	Customer Related					Other	Total
No.	Acct			Customer		Customer Accounting	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic Development	
				(A)		(B)	(C)	(D)	(E)	(F)	(G)	
639		Distribution Expenses										
640		Operation										
641	580	Operations Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
642	581	Load Dispatching	Schedule D-3	-		-	-	-	-	-	-	-
643	582	Station Expenses	Schedule D-3	-		-	-	-	-	-	-	-
644	583	Overhead Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-
645	584	Underground Line Expenses	Schedule D-3	-		-	-	-	-	-	-	-
646	585	Street Lighting	Schedule D-3	-		-	-	-	-	-	-	-
647	586	Meter Expenses	Schedule D-3	-		-	-	-	-	-	-	-
648	587	Customer Installation Expenses	Schedule D-3	-		-	-	-	-	-	-	-
649	588	Miscellaneous Distribution Expenses	Schedule D-3	-		-	-	-	-	-	-	-
650	589	Rents	Schedule D-3	-		-	-	-	-	-	-	-
651		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
652												
653		Maintenance										
654	590	Maintenance Supervision and Engineering	Schedule D-3	-		-	-	-	-	-	-	-
655	591	Maintenance of Structures	Schedule D-3	-		-	-	-	-	-	-	-
656	592	Maintenance of Station Equipment	Schedule D-3	-		-	-	-	-	-	-	-
657	593	Maintenance of Overhead Lines	Schedule D-3	-		-	-	-	-	-	-	-
658	594	Maintenance of Underground Lines	Schedule D-3	-		-	-	-	-	-	-	-
659	595	Maintenance of Line Transformers	Schedule D-3	-		-	-	-	-	-	-	-
660	596	Maintenance of Street Lighting and Signal Systems	Schedule D-3	-		-	-	-	-	-	-	-
661	597	Maintenance of Meters	Schedule D-3	-		-	-	-	-	-	-	-
662	598	Maintenance of Miscellaneous Distribution Plant	Schedule D-3	-		-	-	-	-	-	-	-
663		Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
664												
665		Total Distribution Expenses	Line 651 + 663	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
666												
667		Customer and Information Expenses										
668		Customer Accounts Expenses										
669	901	Supervision	Schedule D-3	150,374	Cust Acct Supervision	118,994	-	31,380	-	-	-	150,374
670	902	Meter Reading Expenses	Schedule D-3	5,172,054	FERC 902	-	-	5,172,054	-	-	-	5,172,054
671	903	Customer Records and Collection Expenses	Schedule D-3	19,612,908	Cust Accounting	19,612,908	-	-	-	-	-	19,612,908
672	904	Uncollectible Accounts	Schedule D-3	-	Uncollectible	-	-	-	-	-	-	-
673	905	Miscellaneous Customer Accounts Expenses	Schedule D-3	-	Cust Accounting	-	-	-	-	-	-	-
674		Sub-Total		\$ 24,935,336		\$ 19,731,902	\$ -	\$ 5,203,434	\$ -	\$ -	\$ -	\$ 24,935,336
675												
676		Cust. Service & Information Expense										
677	907	Supervision	Schedule D-3	3,610,728	Cust Serv Supervision	-	3,177,351	-	-	433,378	-	3,610,728
678	908	Customer Assistance Expenses	Schedule D-3	4,280,049	Cust Service	-	4,280,049	-	-	-	-	4,280,049
679	909	Informational & Instructional Advertising Expenses	Schedule D-3	413	Cust Service	-	413	-	-	-	-	413
680	910	Misc Customer Service & Informational Expenses	Schedule D-3	1,593,928	Cust Service	-	1,593,928	-	-	-	-	1,593,928
681	911	Supervision	Schedule D-3	322,649	Cust Service	-	322,649	-	-	-	-	322,649
682	912	Demonstrating & Selling Expense	Schedule D-3	3,224,441	FERC 912	-	2,092,997	-	-	1,131,444	-	3,224,441
683	913	Advertising Expense	Schedule D-3	5,258	Cust Service	-	5,258	-	-	-	-	5,258
684	916	Miscellaneous Sales Expense	Schedule D-3	-	Cust Service	-	-	-	-	-	-	-
685		Sub-Total		\$ 13,037,465		\$ -	\$ 11,472,644	\$ -	\$ -	\$ 1,564,822	\$ -	\$ 13,037,465
686												
687		Total Customer and Information Expenses	Line 674 + 685	\$ 37,972,802		\$ 19,731,902	\$ 11,472,644	\$ 5,203,434	\$ -	\$ 1,564,822	\$ -	\$ 37,972,802
688												

Schedule G-5
Customer Classification

Schedule G-5

FERC No. Acct		Description	Reference	Normalized Customer	Allocator	Customer Related					Other	Total
						Customer	Customer Service	Meter Reading	Uncollectible	Key Accounts	Economic	
						Accounting					Development	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
689		General and Administrative Expenses										
690	920	Administrative and General Salaries	Schedule D-3	15,567,983	Cust Labor	8,089,630	4,703,522	2,133,289	-	641,541	-	15,567,983
691	921	Office Supplies and Expenses	Schedule D-3	-	Cust Labor	-	-	-	-	-	-	-
692	922	Administrative Expense Transferred	Schedule D-3	-	Cust Labor	-	-	-	-	-	-	-
693	923	Outside Services Employed	Schedule D-3	-	Cust O&MxAG	-	-	-	-	-	-	-
694	924	Property Insurance	Schedule D-3	-	N-CGPLT	-	-	-	-	-	-	-
695	925	Injuries and Damages	Schedule D-3	-	Cust Labor	-	-	-	-	-	-	-
696	926	Employee Pension and Benefits	Schedule D-3	-	Cust Labor	-	-	-	-	-	-	-
697	928	Regulatory Commission Expense	Schedule D-3	-	Cust RR	-	-	-	-	-	-	-
698	930	General Expenses	Schedule D-3	252,503	Cust Labor	131,209	76,288	34,601	-	10,405	-	252,503
699	931	Rents	Schedule D-3	-	Cust Labor	-	-	-	-	-	-	-
700	935	Maintenance of General Plant	Schedule D-3	29,711	N-CGPLT	15,439	8,977	4,071	-	1,224	-	29,711
701		Sub-Total		\$ 15,850,197		\$ 8,236,278	\$ 4,788,787	\$ 2,171,961	\$ -	\$ 653,171	\$ -	\$ 15,850,197
702												
703		Total Operations & Maintenance Expenses	Line 614 + 637 + 665 + 687 + 701	\$ 53,822,999		\$ 27,968,180	\$ 16,261,430	\$ 7,375,395	\$ -	\$ 2,217,993	\$ -	\$ 53,822,999
704												

Austin Energy
Electric Cost of Service and Rate Design

Schedule G-6

Schedule G-6
Cost of Service by Customer Class

Schedule G-6

No.	Description	Reference	Rate Design	TOU Period	Test Year	Allocator	Residential	Secondary Voltage < 10 kV	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
1	Production																			
2	Demand Related																			
3	Nuclear	Schedule G-2	Demand	Annual	122,595,402	12CP-ERCOT Peak	51,418,592	2,557,286	26,486,362	22,970,561	4,145,656	4,454,768				114,341	29,092		12,426	122,595,402
4	Coal	Schedule G-2	Demand	Annual	69,098,235	12CP-ERCOT Peak	28,980,972	1,441,359	14,928,462	12,946,858	2,336,609	2,510,833				64,446	16,397		7,003	69,098,235
5	Natural Gas	Schedule G-2	Demand	Annual	68,337,713	12CP-ERCOT Peak	28,661,997	1,425,495	14,764,154	12,804,360	2,310,891	2,483,198				63,737	16,217		6,926	68,337,713
6	Quick Response - Natural Gas	Schedule G-2	Demand	Annual	43,737,097	12CP-ERCOT Peak	18,344,081	912,337	9,449,266	8,194,970	1,479,003	1,589,282				40,792	10,379		4,433	43,737,097
7	Renewable - Wind	Schedule G-2	Demand	Annual	10,180	12CP-ERCOT Peak	4,270	212	2,199	1,908		344				9	2		1	10,180
8	Renewable - Solar	Schedule G-2	Demand	Annual	4,269,035	12CP-ERCOT Peak	1,790,506	89,050	922,312	799,884	144,361	155,125				3,982	1,013		433	4,269,035
9	Renewable - Landfill Methane	Schedule G-2	Demand	Annual	-	12CP-ERCOT Peak	-	-	-	-	-	-				-	-		-	-
10					\$ 308,047,663		\$ 129,200,417	\$ 6,425,739	\$ 66,552,755	\$ 57,718,540	\$ 10,416,865	\$ 11,193,575				\$ 287,307	\$ 73,100		\$ 31,222	\$ 308,047,663
11																				
12	Energy Related																			
13	Nuclear	Schedule G-2	Energy	Annual	27,134,781	NEFL Net GC	9,348,835	545,904	5,920,689	5,578,501	931,313	1,344,241				78,570	27,775		6,290	27,134,781
14	Coal	Schedule G-2	Energy	Annual	91,895,824	NEFL Net GC	31,661,169	1,848,782	20,051,261	18,892,392	3,154,025	4,552,802				266,087	94,065		21,303	91,895,824
15	Natural Gas	Schedule G-2	Energy	Annual	47,697,842	NEFL Net GC	16,433,494	959,597	10,407,458	9,805,955	1,637,073	2,363,098				138,111	48,824		11,057	47,697,842
16	Quick Response - Natural Gas	Schedule G-2	Energy	Annual	10,607,468	NEFL Net GC	3,654,626	213,404	2,314,502	2,180,735	364,067	525,527				30,714	10,858		2,459	10,607,468
17	Economy - Purchased Power	Schedule G-2	Energy	Annual	3,646,336	NEFL Net GC	1,256,284	73,358	795,614	749,632	125,149	180,651				10,558	3,732		845	3,646,336
18	Renewable - Wind	Schedule G-2	Energy	Annual	229,453,055	NEFL Net GC	79,054,212	4,616,192	50,065,639	47,172,079	7,875,229	11,367,812				664,389	234,869		53,191	229,453,055
19	Renewable - Solar	Schedule G-2	Energy	Annual	2,385,512	NEFL Net GC	821,888	47,992	530,508	490,425	81,875	118,186				6,907	2,442		553	2,385,512
20	Renewable - Landfill Methane	Schedule G-2	Energy	Annual	23,784	NEFL Net GC	8,195	479	5,190	4,890	816	1,178				49	24		6	23,784
21					\$ 412,844,601		\$ 142,238,702	\$ 8,305,707	\$ 90,080,861	\$ 84,874,608	\$ 14,169,547	\$ 20,455,594				\$ 1,195,405	\$ 422,589		\$ 95,703	\$ 412,844,601
22																				
23	Other																			
24	ERCOT Administration Fees	Schedule G-2	Energy	Annual	6,838,000	NEFL	2,301,260	138,831	1,464,201	1,424,175	289,976	360,067				19,161	6,774		1,534	6,838,000
25	Energy Efficiency Programs	Schedule G-2	Demand	Annual	33,527,875	Rev Req	14,395,248	879,908	6,577,647	6,005,579	1,152,360	1,295,540				308,585	103,063		10,774	33,527,875
26	GreenChoice	Schedule G-2	Energy	Annual	22,772,679	GC \$ Sold	1,971,391	576,835	2,086,458	6,586,400	6,899,739	3,312,857				-	-		-	22,772,679
27					\$ 63,138,554		\$ 18,667,899	\$ 1,595,574	\$ 10,128,306	\$ 14,016,153	\$ 8,142,075	\$ 4,968,464				\$ 327,746	\$ 109,837		\$ 12,308	\$ 63,138,554
28																				
29	Total Production				\$ 784,030,818		\$ 290,107,019	\$ 16,327,020	\$ 166,761,923	\$ 156,609,301	\$ 32,728,487	\$ 36,615,633				\$ 1,810,458	\$ 605,526		\$ 139,234	\$ 784,030,818
30																				
31	Transmission																			
32	Demand Related																			
33	Transmission Infrastructure	Schedule G-3	Demand	On-Peak	-		-	-	-	-	-	-				-	-		-	-
34	Load Dispatch	Schedule G-3	Demand	On-Peak	-		-	-	-	-	-	-				-	-		-	-
35	Transmission by Others	Schedule G-3	Demand	On-Peak	116,855,952	4CP-ERCOT Peak	50,844,009	2,163,889	25,219,393	21,302,324	4,277,318	3,787,003				4,549	-		13,553	116,855,952
36	Total Transmission				\$ 116,855,952		\$ 50,844,009	\$ 2,163,889	\$ 25,219,393	\$ 21,302,324	\$ 4,277,318	\$ 3,787,003				\$ 4,549	\$ -		\$ 13,553	\$ 116,855,952
37																				
38	Distribution																			
39	Demand Related																			
40	Primary - Subs. P&C	Schedule G-4	Demand	Annual	101,162,869	12NCP Primary	42,949,027	2,200,797	21,650,137	18,907,926	3,453,683	4,023,757				440,482	170,626		126,613	101,162,869
41	Secondary - P&C	Schedule G-4	Demand	Annual	37,984,177	12NCP Secondary	18,866,788	966,773	9,510,542	8,305,935	-	-				193,496	74,953		55,619	37,984,177
42	Transformers	Schedule G-4	Demand	Annual	19,452,892	SMD Excl Primary & Trans	11,969,070	549,613	4,097,833	2,744,974	-	-				50,603	18,904		19,302	19,452,892
43	Services	Schedule G-4	Demand	Annual	(1,213,738)	SMD Excl Primary & Trans	(746,795)	(34,292)	(255,679)	(171,269)	-	-				(3,157)	(1,179)		(1,204)	(1,213,738)
44	Load Dispatch	Schedule G-4	Demand	Annual	19,925,760	12NCP	8,343,976	427,563	4,206,107	3,673,361	670,969	781,720				85,575	33,149		24,598	19,925,760
45					\$ 177,311,960		\$ 81,382,066	\$ 4,110,453	\$ 39,208,940	\$ 33,460,926	\$ 4,124,652	\$ 4,805,478				\$ 766,999	\$ 296,453		\$ 224,927	\$ 177,311,960
46																				
47	Customer Related																			
48	Meters	Schedule G-4	Customer	Annual	23,193,593	Weighted Cust - Meters	18,028,827	2,993,291	1,851,085	142,571	47,907	8,924				-	-		2,853	23,193,593
49																				
50	Direct Assignments																			
51	City-Owned Lighting	Schedule G-4	Lighting	Annual	11,460,868	City-Owned Lighting	-	-	-	-	-	-				8,621,148	2,839,721		-	11,460,868
52																				
53	Total Distribution				\$ 211,966,421		\$ 99,410,893	\$ 7,103,744	\$ 41,060,024	\$ 33,603,497	\$ 4,172,559	\$ 4,814,402				\$ 9,388,147	\$ 3,136,173		\$ 227,780	\$ 211,966,421
54																				
55	Customer																			
56	Customer Related																			
57	Customer Accounting	Schedule G-5	Customer	Annual	33,317,497	No. Cust Mo. - Metered	29,697,361	2,173,160	1,343,907	88,510	7,857	1,464				-	-		4,699	33,317,497
58	Customer Service	Schedule G-5	Customer	Annual	20,733,391	No. Cust Mo. - Metered	18,480,590	1,352,352	836,310	55,080	4,890	911				-	-		2,924	20,733,391
59	Meter Reading	Schedule G-5	Customer	Annual	21,020,185	No. Cust Mo. - Metered	18,736,222	1,371,088	847,878	55,842	4,957	923				-	-		2,965	21,020,185
60	Uncollectible	Schedule G-5	Customer	Annual	16,806,578	Uncollectible	15,289,096	439,981	1,077,501	-	-	-				-	-		-	16,806,578
61	Key Accounts	Schedule G-5	Customer	Annual	3,406,039	Key Acct	14,543	276,323	450,842	1,721,926	174,519	494,472				-	-		-	3,406,039
62					\$ 95,283,690		\$ 82,217,812	\$ 5,612,873	\$ 4,556,437	\$ 1,921,357	\$ 192,224	\$ 497,770				\$ -	\$ -		\$ 10,588	\$ 95,283,690
63																				
64	Other																			
65	Economic Development	Schedule G-5	Customer	Annual	9,090,429	Key Acct	38,815	737,481	1,203,259	4,595,674	465,778	1,319,704				-	-		-	9,090,429
66																				
67	Total Customer				\$ 104,374,119		\$ 82,256,627	\$ 6,350,355	\$ 5,759,696	\$ 6,517,031	\$ 658,001	\$ 1,817,473				\$ -	\$ -		\$ 10,588	\$ 104,374,119
68																				
69	Total Cost of Service	Line 29 + 36 + 53 + 67			\$ 1,217,227,310		\$ 522,618,548	\$ 31,945,007	\$ 238,801,036	\$ 218,032,153	\$ 41,836,365	\$ 47,034,511				\$ 11,203,154	\$ 3,741,699		\$ 391,154	\$ 1,217,227,310
70																				
71	Adjustment to Redistribute Service Area Street Lighting																			
72	Service Area Street Lighting	Col. (N)	Adder	Annual	(11,203,154)	COA Street Lights	-	-	-	-	-	-				(11,203,154)	-		-	(11,203,154)
73	Street Lighting - Redistributed	(-Line 72)	Adder	Annual	11,203,154	Rev Req x COA Lights	4,854,775	296,748	2,218,301	2,025,372	388,632	436,919				-	34,758		3,634	11,203,154
74					\$ -		\$ 4,854,775	\$ 296,748	\$ 2,218,301	\$ 2,025,372	\$ 388,632	\$ 436,919				\$ (11,203,154)	\$ 34,758		\$ 3,634	\$ -
75																				
76	Adjusted Total Cost of Service	Line 69 + 74			\$ 1,217,227,310		\$ 527,473,323	\$ 32,241,755	\$ 241,019,337	\$ 220,057,525	\$									

Schedule G-7
Adjustment Clauses

Schedule G-7

No.	Description	Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aL.F	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Power Supply Adjustment																	
2	Fuel and Purchase Power Costs																	
3	Recoverable Fuel Costs	WP D-1.1.1	\$ 412,844,601	NEFL Net GC	\$ 142,238,702	\$ 8,305,707	\$ 90,080,861	\$ 84,874,608	\$ 14,169,547	\$ 20,453,594				\$ 1,195,405	\$ 422,589		\$ 95,703	\$ 412,844,601
4	Green Choice Billed	WP G-10.1	22,772,679	GC \$ Sold	1,971,391	576,835	2,086,458	6,586,400	6,699,739	3,312,857				-	-		-	22,772,679
5	Sub-Total		\$ 435,617,280		\$ 144,210,093	\$ 8,882,542	\$ 92,167,319	\$ 91,461,007	\$ 20,869,286	\$ 23,766,452				\$ 1,195,405	\$ 422,589		\$ 95,703	\$ 435,617,280
6																		
7	Service Area Street Lighting Recoverable Fuel and Purchase Power																	
8	Service Area Street Lighting	Col. (L)	(1,195,405)	COA Street Lights	-	-	-	-	-	-				(1,195,405)	-		-	(1,195,405)
9																		
10	Adjusted Fuel and Purchase Power Costs																	
11	Recoverable Fuel Costs	Line 3 + 8	\$ 411,649,196		\$ 142,238,702	\$ 8,305,707	\$ 90,080,861	\$ 84,874,608	\$ 14,169,547	\$ 20,453,594				\$ -	\$ 422,589		\$ 95,703	\$ 411,649,196
12	Green Choice Billed	Line 4	22,772,679		1,971,391	576,835	2,086,458	6,586,400	6,699,739	3,312,857				-	-		-	22,772,679
13	Sub-Total		\$ 434,421,875		\$ 144,210,093	\$ 8,882,542	\$ 92,167,319	\$ 91,461,007	\$ 20,869,286	\$ 23,766,452				\$ -	\$ 422,589		\$ 95,703	\$ 434,421,875
14																		
15	Power Supply Adjustment																	
16	Recoverable Fuel Costs	Line 11	\$ 411,649,196		\$ 142,238,702	\$ 8,305,707	\$ 90,080,861	\$ 84,874,608	\$ 14,169,547	\$ 20,453,594				\$ -	\$ 422,589		\$ 95,703	\$ 411,649,196
17	Portion Recovered in Base Rate	Manual	-		-	-	-	-	-	-				-	-		-	-
18	Net to be Recovered in the Power Supply Adjustment		\$ 411,649,196		\$ 142,238,702	\$ 8,305,707	\$ 90,080,861	\$ 84,874,608	\$ 14,169,547	\$ 20,453,594				\$ -	\$ 422,589		\$ 95,703	\$ 411,649,196
19																		
20																		
21	Regulatory																	
22	Expenses Eligible to be Recovered in Regulatory																	
23	Transmission of Electricity by Others (FERC 565)	Schedule G-3	\$ 116,855,952	4CP-ERCOT Peak	\$ 50,844,009	\$ 2,163,889	\$ 25,219,393	\$ 21,302,324	\$ 4,277,318	\$ 3,787,003				\$ 4,549	\$ -		\$ 13,553	\$ 116,855,952
24	ERCOT Administration Fees	Schedule G-2	6,838,000	NEFL	2,301,260	138,831	1,464,201	1,424,175	289,976	360,067				19,161	6,774		1,534	6,838,000
25	Sub-Total		\$ 123,693,951		\$ 53,145,269	\$ 2,302,720	\$ 26,683,594	\$ 22,726,498	\$ 4,567,294	\$ 4,147,069				\$ 23,710	\$ 6,774		\$ 15,087	\$ 123,693,951
26																		
27	Portion Recovered in Service Area Street Lighting																	
28	Transmission of Electricity by Others (FERC 565)	Col. (L)	\$ (4,549)	COA Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ (4,549)	\$ -		\$ -	\$ (4,549)
29	ERCOT Administration Fees	Col. (L)	(19,161)	COA Street Lights	-	-	-	-	-	-				(19,161)	-		-	(19,161)
30	Sub-Total		\$ (23,710)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ (23,710)	\$ -		\$ -	\$ (23,710)
31																		
32	Net to be Recovered in Regulatory																	
33	Transmission of Electricity by Others (FERC 565)	Line 23 + 28	\$ 116,851,402		\$ 50,844,009	\$ 2,163,889	\$ 25,219,393	\$ 21,302,324	\$ 4,277,318	\$ 3,787,003				\$ -	\$ -		\$ 13,553	\$ 116,851,402
34	ERCOT Administration Fees	Line 24 + 29	6,818,839		2,301,260	138,831	1,464,201	1,424,175	289,976	360,067				-	6,774		1,534	6,818,839
35	Sub-Total		\$ 123,670,241		\$ 53,145,269	\$ 2,302,720	\$ 26,683,594	\$ 22,726,498	\$ 4,567,294	\$ 4,147,069				\$ -	\$ 6,774		\$ 15,087	\$ 123,670,241
36																		
37																		
38	Community Benefit																	
39	Expenses Eligible to be Recovered in Community Benefit																	
40	Service Area Street Lighting	Schedule G-6	\$ 11,203,154	Rev Req x COA Lights	\$ 4,854,775	\$ 296,748	\$ 2,218,301	\$ 2,025,372	\$ 388,632	\$ 436,919				\$ -	\$ 34,758		\$ 3,634	\$ 11,203,154
41	Energy Efficiency Programs	Schedule G-2	33,527,875	Rev Req x COA Lights	14,528,971	888,082	6,638,749	6,061,367	1,163,065	1,307,575				-	104,020		10,874	33,527,875
42	Sub-Total		\$ 44,731,030		\$ 19,383,746	\$ 1,184,830	\$ 8,857,050	\$ 8,086,739	\$ 1,551,697	\$ 1,744,494				\$ -	\$ 138,778		\$ 14,508	\$ 44,731,030
43																		
44	Portion Recovered in Service Area Street Lighting																	
45	Service Area Street Lighting	Manual	\$ -	COA Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -		\$ -	\$ -
46	Energy Efficiency Programs	Col. (L)	-	COA Street Lights	-	-	-	-	-	-				-	-		-	-
47	Sub-Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -		\$ -	\$ -
48																		
49	Net to be Recovered in Community Benefit																	
50	Service Area Street Lighting	Line 40 + 45	\$ 11,203,154		\$ 4,854,775	\$ 296,748	\$ 2,218,301	\$ 2,025,372	\$ 388,632	\$ 436,919				\$ -	\$ 34,758		\$ 3,634	\$ 11,203,154
51	Energy Efficiency Programs	Line 41 + 46	33,527,875		14,528,971	888,082	6,638,749	6,061,367	1,163,065	1,307,575				-	104,020		10,874	33,527,875
52	Sub-Total		\$ 44,731,030		\$ 19,383,746	\$ 1,184,830	\$ 8,857,050	\$ 8,086,739	\$ 1,551,697	\$ 1,744,494				\$ -	\$ 138,778		\$ 14,508	\$ 44,731,030

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.	Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kV	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
1	Unbundled Cost Summary - Base Rates																
2	COST OF SERVICE SUMMARY																
3	Production																
4	Demand																
5		Schedule G-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
6	Annual	Schedule G-6	341,575,538		143,595,666	7,305,647	73,130,402	63,724,119	11,569,225	12,489,115			\$	995,892	176,163	\$	
7	Total Demand	\$	341,575,538		143,595,666	7,305,647	73,130,402	63,724,119	11,569,225	12,489,115			\$	995,892	176,163	\$	
8	Pass-Throughs																
9	Regulatory On-Peak	\$	-		-	-	-	-	-	-			\$	-	-	\$	
10	Regulatory Annual		-		-	-	-	-	-	-				-	-		
11	Community Benefit On-Peak		-		-	-	-	-	-	-				-	-		
12	Community Benefit Annual	Schedule G-7	33,527,875		14,528,971	888,082	6,638,749	6,061,367	1,163,065	1,307,575				104,020		10,874	
13	Total Pass-Throughs	\$	33,527,875		14,528,971	888,082	6,638,749	6,061,367	1,163,065	1,307,575			\$	-	104,020	\$	
14	Net Recovered from Base Rates																
15	On-Peak	\$	-		-	-	-	-	-	-			\$	-	-	\$	
16	Annual		308,047,663		129,066,695	6,417,565	66,491,653	57,662,752	10,406,160	11,181,540				995,892	72,142	31,122	
17	Total Net Recovered from Base Rates	\$	308,047,663		129,066,695	6,417,565	66,491,653	57,662,752	10,406,160	11,181,540			\$	995,892	72,142	\$	
18	On-Peak (June - September)																
19	On-Peak	\$	-		-	-	-	-	-	-			\$	-	-	\$	
20	Annual		16,214,928	Sum Max Demands - \$	8,948,009	348,459	3,092,577	2,099,777	474,179	394,210				36,241	16,205	11,716	
21	Summer Billed Demand	\$	-		-	-	-	-	-	-			\$	-	-	\$	
22	Summer Demand Charge Adder (\$/kW)		-		-	-	-	-	-	-				-	-		
23	Summer Billed Energy	5,028,081,144	kWh Sold - \$	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977				\$	9,921,783	4,308,993	921,427	
24	Summer Energy Charge Adder (\$/kWh)	\$	-		-	-	-	-	-	-			\$	-	-	\$	
25	All Months																
26	Annual Billed Demand	\$	308,047,663		129,066,695	6,417,565	66,491,653	57,662,752	10,406,160	11,181,540			\$	995,892	72,142	\$	
27	Annual Billed Demand		45,532,918	Sum Max Demands	25,183,950	1,156,432	8,622,191	5,775,660	1,168,777	1,148,664				106,472	39,776	40,613	
28	Annual Demand Charge (\$/kW)		6.77		5.12	5.55	7.71	9.98	8.90	9.73			\$	5.60	1.81	0.77	
29	Annual Billed Energy	12,560,548,927	kWh Sold	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971				\$	35,013,803	12,377,779	2,803,181	
30	Annual Energy Charge (\$/kWh)	\$	0.024525		0.030692	0.025296	0.024851	0.022157	0.019200	0.016615			\$	0.017019	0.005828	0.011102	
31	Production Demand Related Summary																
32	On-Peak Demand Charge (\$/kW)	\$	6.77		5.12	5.55	7.71	9.98	8.90	9.73			\$	5.60	1.81	0.77	
33	Off-Peak Demand Charge (\$/kW)	\$	6.77		5.12	5.55	7.71	9.98	8.90	9.73			\$	5.60	1.81	0.77	
34	On-Peak Demand Charge (\$/kWh)	\$	0.024525		0.030692	0.025296	0.024851	0.022157	0.019200	0.016615			\$	0.017019	0.005828	0.011102	
35	Off-Peak Demand Charge (\$/kWh)	\$	0.024525		0.030692	0.025296	0.024851	0.022157	0.019200	0.016615			\$	0.017019	0.005828	0.011102	
36	Energy																
37	On-Peak	Schedule G-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
38	Annual	Schedule G-6	442,455,280		146,511,353	9,021,373	93,631,520	92,885,182	21,159,262	24,126,518			\$	1,214,566	429,363	97,237	
39	Total Energy	\$	442,455,280		146,511,353	9,021,373	93,631,520	92,885,182	21,159,262	24,126,518			\$	1,214,566	429,363	97,237	
40	Pass-Throughs																
41	Power Supply Adjustment On-Peak	\$	-		-	-	-	-	-	-			\$	-	-	\$	
42	Power Supply Adjustment Annual		-		-	-	-	-	-	-				-	-		
43	Regulatory Adjustment On-Peak	Schedule G-7	411,649,196		142,238,702	8,205,707	90,080,861	84,874,608	14,169,547	20,453,594				422,589		95,703	
44	Regulatory Adjustment Annual		-		-	-	-	-	-	-				-	-		
45	Regulatory Adjustment On-Peak	Schedule G-7	6,818,839		2,301,260	138,831	1,464,201	1,424,175	289,976	360,067				6,774		1,534	
46	Green Choice On-Peak		-		-	-	-	-	-	-				-	-		
47	Green Choice Annual	Schedule G-7	22,772,679		1,971,391	576,835	2,086,458	6,586,400	6,699,739	3,312,857				-	-	-	
48	Total Pass-Throughs	\$	441,240,714		146,511,353	9,021,373	93,631,520	92,885,182	21,159,262	24,126,518			\$	-	429,363	\$	
49	Net Recovered from Base Rates																
50	On-Peak	\$	-		-	-	-	-	-	-			\$	-	-	\$	
51	Annual		1,214,566		0	0	0	0	0	0				1,214,566	0	0	
52	Total Net Recovered from Base Rates	\$	1,214,566		0	0	0	0	0	0			\$	1,214,566	0	0	
53	On-Peak (June - September)																
54	On-Peak	\$	-		-	-	-	-	-	-			\$	-	-	\$	
55	Annual		-		-	-	-	-	-	-				-	-		
56	Summer Billed Energy	5,028,081,144	kWh Sold - \$	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977				\$	9,921,783	4,308,993	921,427	
57	Summer Energy Charge Adder (\$/kWh)	\$	-		-	-	-	-	-	-			\$	-	-	\$	
58	All Months																
59	Annual Billed Demand	\$	1,214,566		0	0	0	0	0	0			\$	1,214,566	0	0	
60	Annual Billed Demand		-		-	-	-	-	-	-				-	-		
61	Annual Demand Charge (\$/kW)		-		-	-	-	-	-	-				-	-		
62	Annual Billed Energy	12,560,548,927	kWh Sold	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971				\$	35,013,803	12,377,779	2,803,181	
63	Annual Energy Charge (\$/kWh)	\$	0.000097		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			\$	0.034688	0.000000	0.000000	
64	Production Energy Related Summary																
65	On-Peak Energy Charge (\$/kWh)	\$	0.000097		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			\$	0.034688	0.000000	0.000000	
66	Off-Peak Energy Charge (\$/kWh)	\$	0.000097		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			\$	0.034688	0.000000	0.000000	
67	Total Production																
68	On-Peak	\$	784,030,818		290,107,019	16,327,020	166,761,923	156,609,301	32,728,487	36,615,633			\$	1,810,458	605,526	139,234	
69	Annual		-		-	-	-	-	-	-				-	-		
70	Summer Billed Energy	5,028,081,144	kWh Sold - \$	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977				\$	9,921,783	4,308,993	921,427	
71	Summer Energy Charge Adder (\$/kWh)	\$	-		-	-	-	-	-	-			\$	-	-	\$	
72	All Months																
73	Annual Billed Demand	\$	1,214,566		0	0	0	0	0	0			\$	1,214,566	0	0	
74	Annual Billed Demand		-		-	-	-	-	-	-				-	-		
75	Annual Demand Charge (\$/kW)		-		-	-	-	-	-	-				-	-		
76	Annual Billed Energy	12,560,548,927	kWh Sold	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971				\$	35,013,803	12,377,779	2,803,181	
77	Annual Energy Charge (\$/kWh)	\$	0.000097		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			\$	0.034688	0.000000	0.000000	

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.	Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kV	Secondary Voltage ≥ 10 < 300 kV	Secondary Voltage ≥ 300 kV	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aL.F.	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
79	Transmission															
80	Demand															
81	On-Peak	Schedule G-6	\$	116,855,952	\$	50,844,009	\$	2,163,889	\$	25,219,393	\$	21,302,324	\$	4,277,318	\$	3,787,003
82	Annual	Schedule G-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
83	Total Demand		\$	116,855,952	\$	50,844,009	\$	2,163,889	\$	25,219,393	\$	21,302,324	\$	4,277,318	\$	3,787,003
84	Passthroughs															
85	Regulatory On-Peak	Schedule G-7	\$	116,851,402	\$	50,844,009	\$	2,163,889	\$	25,219,393	\$	21,302,324	\$	4,277,318	\$	3,787,003
86	Regulatory Annual		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
87	Total Passthroughs		\$	116,851,402	\$	50,844,009	\$	2,163,889	\$	25,219,393	\$	21,302,324	\$	4,277,318	\$	3,787,003
88	Net Recovered from Base Rates															
89	On-Peak		\$	4,549	\$	-	\$	-	\$	-	\$	-	\$	4,549	\$	-
90	Annual		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
91	Total Net Recovered from Base Rates		\$	4,549	\$	-	\$	-	\$	-	\$	-	\$	4,549	\$	-
92	On-Peak (June - September)															
93	On-Peak		\$	4,549	\$	-	\$	-	\$	-	\$	-	\$	4,549	\$	-
94	Annual		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
95	Summer Billed Demand		\$	16,214,928	\$	8,948,009	\$	348,459	\$	3,092,577	\$	2,099,777	\$	474,179	\$	394,210
96	Summer Demand Charge Adder (\$/kW)		\$	0.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
97	Summer Billed Energy		\$	5,028,081,144	\$	1,895,388,820	\$	91,216,345	\$	1,042,116,780	\$	967,358,623	\$	230,951,869	\$	235,159,977
98	Summer Energy Charge Adder (\$/kWh)		\$	0.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
99	All Months															
100	Annual Billed Demand		\$	45,532,918	\$	25,183,950	\$	1,156,432	\$	8,622,191	\$	5,775,660	\$	1,168,777	\$	1,148,664
101	Annual Demand Charge (\$/kW)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
102	Annual Billed Energy		\$	12,560,548,927	\$	4,205,282,364	\$	253,697,904	\$	2,675,656,172	\$	2,602,512,233	\$	541,975,584	\$	672,977,971
103	Annual Energy Charge (\$/kWh)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
104	Transmission Demand Related Summary															
105	On-Peak Demand Charge (\$/kW)		\$	0.00	\$	-	\$	-	\$	-	\$	-	\$	0.13	\$	-
106	Off-Peak Demand Charge (\$/kW)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
107	On-Peak Demand Charge (\$/kWh)		\$	0.00	\$	-	\$	-	\$	-	\$	-	\$	0.00	\$	-
108	Off-Peak Demand Charge (\$/kWh)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
109	Total Transmission		\$	116,855,952	\$	50,844,009	\$	2,163,889	\$	25,219,393	\$	21,302,324	\$	4,277,318	\$	3,787,003
110	Distribution															
111	Demand															
112	On-Peak	Schedule G-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
113	Annual	Schedule G-6	\$	177,311,960	\$	81,382,066	\$	4,110,453	\$	39,308,940	\$	33,460,926	\$	4,124,652	\$	4,805,478
114	Total Demand		\$	177,311,960	\$	81,382,066	\$	4,110,453	\$	39,308,940	\$	33,460,926	\$	4,124,652	\$	4,805,478
115	On-Peak (June - September)															
116	On-Peak		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
117	Annual		\$	16,214,928	\$	8,948,009	\$	348,459	\$	3,092,577	\$	2,099,777	\$	474,179	\$	394,210
118	Summer Billed Demand		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
119	Summer Demand Charge Adder (\$/kW)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
120	Summer Billed Energy		\$	5,028,081,144	\$	1,895,388,820	\$	91,216,345	\$	1,042,116,780	\$	967,358,623	\$	230,951,869	\$	235,159,977
121	Summer Energy Charge Adder (\$/kWh)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
122	Summer Customer Months		\$	1,745,996	\$	1,542,072	\$	112,844	\$	69,784	\$	4,596	\$	408	\$	76
123	Summer Customer Charge (\$/Cust-Month)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
124	All Months															
125	Annual Billed Demand		\$	177,311,960	\$	81,382,066	\$	4,110,453	\$	39,308,940	\$	33,460,926	\$	4,124,652	\$	4,805,478
126	Annual Demand Charge (\$/kW)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
127	Annual Billed Energy		\$	12,560,548,927	\$	4,205,282,364	\$	253,697,904	\$	2,675,656,172	\$	2,602,512,233	\$	541,975,584	\$	672,977,971
128	Annual Energy Charge (\$/kWh)		\$	0.014117	\$	0.019352	\$	0.016202	\$	0.014654	\$	0.012857	\$	0.007610	\$	0.007141
129	Annual Customer Months		\$	5,237,988	\$	4,626,216	\$	338,532	\$	209,352	\$	13,788	\$	1,224	\$	228
130	Annual Customer Charge (\$/Cust-Month)		\$	-33.85	\$	17.59	\$	12.14	\$	187.29	\$	2,426.82	\$	3,369.81	\$	21,076.66
131	Distribution Demand Related Summary															
132	On-Peak Demand Charge (\$/kW)		\$	3.80	\$	3.23	\$	3.55	\$	4.55	\$	5.79	\$	3.53	\$	4.18
133	Off-Peak Demand Charge (\$/kW)		\$	3.80	\$	3.23	\$	3.55	\$	4.55	\$	5.79	\$	3.53	\$	4.18
134	On-Peak Demand Charge (\$/kWh)		\$	0.014117	\$	0.019352	\$	0.016202	\$	0.014654	\$	0.012857	\$	0.007610	\$	0.007141
135	Off-Peak Demand Charge (\$/kWh)		\$	0.014117	\$	0.019352	\$	0.016202	\$	0.014654	\$	0.012857	\$	0.007610	\$	0.007141
136	On-Peak Customer Charge (\$/Cust-Month)		\$	33.85	\$	17.59	\$	12.14	\$	187.29	\$	2,426.82	\$	3,369.81	\$	21,076.66
137	Off-Peak Customer Charge (\$/Cust-Month)		\$	33.85	\$	17.59	\$	12.14	\$	187.29	\$	2,426.82	\$	3,369.81	\$	21,076.66
138	Customer															
139	On-Peak	Schedule G-6	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
140	Annual	Schedule G-6	\$	23,193,593	\$	18,028,827	\$	2,993,291	\$	1,851,085	\$	142,571	\$	47,907	\$	8,924
141	Total Customer		\$	23,193,593	\$	18,028,827	\$	2,993,291	\$	1,851,085	\$	142,571	\$	47,907	\$	8,924
142	On-Peak (June - September)															
143	On-Peak		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
144	Annual		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
145	Summer Customer Months		\$	1,745,996	\$	1,542,072	\$	112,844	\$	69,784	\$	4,596	\$	408	\$	76
146	Summer Customer Charge Adder (\$/Cust-Month)		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
147	All Months															
148	Annual Customer Months		\$	5,237,988	\$	4,626,216	\$	338,532	\$	209,352	\$	13,788	\$	1,224	\$	228
149	Annual Customer Charge (\$/Cust-Month)		\$	4.43	\$	3.90	\$	8.84	\$	8.84	\$	10.34	\$	39.14	\$	39.14
150	Distribution Customer Related Summary															
151	On-Peak Customer Charge (\$/Cust-Month)		\$	4.43	\$	3.90	\$	8.84	\$	8.84	\$	10.34	\$	39.14	\$	39.14
152	Off-Peak Customer Charge (\$/Cust-Month)		\$	4.43	\$	3.90	\$	8.84	\$	8.84	\$	10.34	\$	39.14	\$	39.14

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.	Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
169	Energy															
170	On-Peak	Schedule G-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
171	Annual	Schedule G-6														
172	Total Energy	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
173																
174	On-Peak (June - September)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
175																
176	Summer Billed Energy	5,028,081,144	KWh Sold - \$	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977				9,921,783	4,308,993		921,427
177	Summer Energy Charge Adder (\$/kWh)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
178																
179	All Months	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
180																
181	Annual Billed Energy	12,560,548,927	KWh Sold	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971				35,013,803	12,377,779		2,803,181
182	Annual Energy Charge (\$/kWh)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
183																
184	Energy Related Summary															
185																
186	On-Peak Energy Charge (\$/kWh)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
187	Off-Peak Energy Charge (\$/kWh)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
188																
189	Lighting															
190	On-Peak	Schedule G-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
191	Annual	Schedule G-6	11,460,868										8,621,148	2,839,721		
192	Total Lighting	\$ 11,460,868		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	8,621,148	2,839,721	\$ -	\$ -
193																
194	On-Peak (June - September)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
195																
196	Summer City-Owned Bulb Count	231,271	City-Owned Bulb-Mo. - \$	-	-	-	-	-	-	-			173,968	57,303		-
197	Summer Bulb Charge Adder (\$/Bulb-Month)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
198																
199	All Months	\$ 11,460,868		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	8,621,148	2,839,721	\$ -	\$ -
200																
201	Annual City-Owned Bulb Count	693,814	City-Owned Bulb-Mo.	-	-	-	-	-	-	-			521,904	171,910		-
202	Annual Bulb Charge (\$/Bulb-Month)	\$ 16.52		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	16.52	16.52	\$ -	\$ -
203																
204	Distribution Lighting Direct Summary															
205																
206	On-Peak Lighting Charge (\$/Bulb-Month)	\$ 16.52		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	16.52	16.52	\$ -	\$ -
207	Off-Peak Lighting Charge (\$/Bulb-Month)	\$ 16.52		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	16.52	16.52	\$ -	\$ -
208																
209	Total Distribution	\$ 211,966,421		\$ 99,410,893	\$ 7,103,744	\$ 41,060,024	\$ 33,603,497	\$ 4,172,559	\$ 4,814,402	\$ -		\$ 9,388,147	\$ 3,136,173	\$ -	\$ 227,780	\$ -
210																
211	Customer															
212	Customer															
213	On-Peak	Schedule G-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
214	Annual	Schedule G-6	104,374,119	82,256,627	6,330,355	5,759,696	6,517,031	658,001	1,817,473							10,588
215	Total Customer	\$ 104,374,119		\$ 82,256,627	\$ 6,330,355	\$ 5,759,696	\$ 6,517,031	\$ 658,001	\$ 1,817,473	\$ -		\$ -	\$ -	\$ -	\$ -	10,588
216																
217	On-Peak (June - September)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
218																
219	Summer Customer Months	1,745,996	No. Cust Mo. - \$	1,542,072	112,844	69,784	4,596	408	76				28	15,912		244
220	Summer Customer Charge Adder (\$/Cust-Month)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
221																
222	All Months	\$ 104,374,119		\$ 82,256,627	\$ 6,330,355	\$ 5,759,696	\$ 6,517,031	\$ 658,001	\$ 1,817,473	\$ -		\$ -	\$ -	\$ -	\$ -	10,588
223																
224	Annual Customer Months	5,237,988	No. Cust Mo.	4,626,216	338,532	209,352	13,788	1,224	228				84	47,736		732
225	Annual Customer Charge (\$/Cust-Month)	\$ 19.93		\$ 17.78	\$ 18.76	\$ 27.51	\$ 472.66	\$ 537.58	\$ 7,971.37	\$ -		\$ -	\$ -	\$ -	\$ -	14.46
226																
227	Customer Customer Related Summary															
228																
229	On-Peak Customer Charge (\$/Cust-Month)	\$ 19.93		\$ 17.78	\$ 18.76	\$ 27.51	\$ 472.66	\$ 537.58	\$ 7,971.37	\$ -		\$ -	\$ -	\$ -	\$ -	14.46
230	Off-Peak Customer Charge (\$/Cust-Month)	\$ 19.93		\$ 17.78	\$ 18.76	\$ 27.51	\$ 472.66	\$ 537.58	\$ 7,971.37	\$ -		\$ -	\$ -	\$ -	\$ -	14.46
231																
232	Total Customer	\$ 104,374,119		\$ 82,256,627	\$ 6,330,355	\$ 5,759,696	\$ 6,517,031	\$ 658,001	\$ 1,817,473	\$ -		\$ -	\$ -	\$ -	\$ -	10,588
233																
234																
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244																

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.	Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aL.F.	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
245 Adders	Service Area Street Lighting															
246	Adder															
247	On-Peak	Schedule G-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	Annual	Schedule G-6	-	4,854,775	296,748	2,218,301	2,025,372	388,632	436,919	-	-	-	(11,203,154)	34,758	-	3,634
249	Total Adder		\$ -	4,854,775	296,748	2,218,301	2,025,372	388,632	436,919	-	-	-	(11,203,154)	34,758	-	3,634
250	Recovered from Pass-Through															
251	Community Benefit On-Peak		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
252	Community Benefit Annual	Schedule G-7	11,203,154	4,854,775	296,748	2,218,301	2,025,372	388,632	436,919	-	-	-	-	34,758	-	3,634
253	Total Recovered from Pass-Through		\$ 11,203,154	4,854,775	296,748	2,218,301	2,025,372	388,632	436,919	-	-	-	-	34,758	-	3,634
254	Net Recovered from Base Rates															
255	On-Peak		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
256	Annual	(11,203,154)	-	-	-	-	-	-	-	-	-	-	(11,203,154)	-	-	-
257	Total Net Recovered from Base Rates		\$ (11,203,154)	-	-	-	-	-	-	-	-	-	(11,203,154)	-	-	-
258	On-Peak (June - September)															
259	Summer Billed Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
260	Summer Demand Charge Adder (\$/kW)	16,214,928	Sum Max Demands - \$	8,948,009	348,459	3,092,577	2,099,777	474,179	394,210	-	-	-	36,241	16,205	-	11,716
261	Summer Billed Energy	5,028,081,144	kWh Sold - \$	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977	-	-	-	9,921,783	4,308,993	-	921,427
262	Summer Energy Charge Adder (\$/kWh)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
263	All Months															
264	Annual Billed Demand		\$ 45,532,918	Sum Max Demands	25,183,950	1,156,432	8,622,191	5,775,660	1,168,777	1,148,664	-	-	106,472	39,776	-	40,613
265	Annual Demand Charge (\$/kW)	(0.25)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(105.22)	\$ -	\$ -	\$ -
266	Annual Billed Energy	12,560,548,927	kWh Sold	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971	-	-	-	35,013,803	12,377,779	-	2,803,181
267	Annual Energy Charge (\$/kWh)	(0.000892)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(0.319964)	\$ -	\$ -	\$ -
268	Service Area Street Lighting Summary															
269	On-Peak Adder (\$/kW)	(0.25)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(105.22)	\$ -	\$ -	\$ -
270	Off-Peak Adder (\$/kW)	(0.25)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(105.22)	\$ -	\$ -	\$ -
271	On-Peak Adder (\$/kWh)	(0.00)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(0.32)	\$ -	\$ -	\$ -
272	Off-Peak Adder (\$/kWh)	(0.00)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(0.32)	\$ -	\$ -	\$ -
273	Total Service Area Street Lighting															
274			\$ -	4,854,775	296,748	2,218,301	2,025,372	388,632	436,919	-	-	-	(11,203,154)	34,758	-	3,634
275	Pass-Throughs															
276	Fuel Adjustment															
277	Pass-Through															
278	On-Peak	Schedule G-7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
279	Annual	411,649,196		142,238,702	8,305,707	90,080,861	84,874,608	14,169,547	20,453,594	-	-	-	-	422,589	-	95,703
280	Total Pass-Through		\$ 411,649,196	142,238,702	8,305,707	90,080,861	84,874,608	14,169,547	20,453,594	-	-	-	-	422,589	-	95,703
281	On-Peak (June - September)															
282	Summer Billed Energy	12,117,610,379	kWh Net GC x COA	4,166,221,980	243,278,111	2,638,501,865	2,486,018,823	424,436,297	612,720,406	-	-	-	-	12,377,779	-	2,803,181
283	Summer Fuel Adjustment Adder (\$/kWh)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284	All Months															
285	Annual Billed Energy	12,117,610,379	kWh Net GC x COA	4,166,221,980	243,278,111	2,638,501,865	2,486,018,823	424,436,297	612,720,406	-	-	-	-	12,377,779	-	2,803,181
286	Annual Fuel Adjustment (\$/kWh)	0.033971		\$ 0.034141	\$ 0.034141	\$ 0.034141	\$ 0.034141	\$ 0.033384	\$ 0.033382	\$ 0.034141	\$ 0.033382	\$ 0.034141	\$ 0.034141	\$ 0.034141	\$ 0.034141	\$ 0.034141
287	Off-Peak Fuel Adjustment (\$/kWh)	0.033971		\$ 0.034141	\$ 0.034141	\$ 0.034141	\$ 0.034141	\$ 0.033384	\$ 0.033382	\$ 0.034141	\$ 0.033382	\$ 0.034141	\$ 0.034141	\$ 0.034141	\$ 0.034141	\$ 0.034141
288	Total Fuel Adjustment															
289			\$ 411,649,196	142,238,702	8,305,707	90,080,861	84,874,608	14,169,547	20,453,594	-	-	-	-	422,589	-	95,703
290	Regulatory															
291	Pass-Through															
292	On-Peak	Schedule G-7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293	Annual	123,670,241		53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	-	6,774	-	15,087
294	Total Pass-Through		\$ 123,670,241	53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	-	6,774	-	15,087
295	On-Peak (June - September)															
296	Summer Billed Demand		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
297	Summer Demand Charge Adder (\$/kW)	16,214,928	Sum Max Demands - \$	8,948,009	348,459	3,092,577	2,099,777	474,179	394,210	-	-	-	36,241	16,205	-	11,716
298	Summer Billed Energy	5,028,081,144	kWh Sold - \$	1,895,388,820	91,216,345	1,042,116,780	967,358,623	230,951,869	235,159,977	-	-	-	9,921,783	4,308,993	-	921,427
299	Summer Energy Charge Adder (\$/kWh)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	All Months															
301	Annual Billed Demand		\$ 123,670,241	Sum Max Demands	53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	6,774	-	15,087
302	Annual Demand Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
303	Annual Billed Energy	12,560,548,927	kWh Sold	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971	-	-	-	35,013,803	12,377,779	-	2,803,181
304	Annual Energy Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
305	Regulatory Summary															
306	On-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
307	Off-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
308	On-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
309	Off-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
310	Total Regulatory															
311			\$ 123,670,241	53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	-	6,774	-	15,087
312	Regulatory Summary															
313	On-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
314	Off-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
315	On-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
316	Off-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
317	Total Regulatory															
318			\$ 123,670,241	53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	-	6,774	-	15,087
319	Regulatory Summary															
320	On-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
321	Off-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
322	On-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
323	Off-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
324	Total Regulatory															
325			\$ 123,670,241	53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	-	6,774	-	15,087
326	Regulatory Summary															
327	On-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
328	Off-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
329	On-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
330	Off-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
331	Total Regulatory															
332			\$ 123,670,241	53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	-	6,774	-	15,087
333	Regulatory Summary															
334	On-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
335	Off-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
336	On-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
337	Off-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
338	Total Regulatory															
339			\$ 123,670,241	53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	-	6,774	-	15,087
340	Regulatory Summary															
341	On-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
342	Off-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11	\$ 1.99	\$ 3.09	\$ 3.93	\$ 3.91	\$ 3.61	\$ -	\$ -	\$ -	-	0.17	\$ -	0.37
343	On-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
344	Off-Peak Regulatory Charge (\$/kWh)	0.01		\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.01	\$ 0.01
345	Total Regulatory															
346			\$ 123,670,241	53,145,269	2,302,720	26,683,594	22,726,498	4,567,294	4,147,069	-	-	-	-	6,774	-	15,087
347	Regulatory Summary															
348	On-Peak Regulatory Charge (\$/kW)	2.72		\$ 2.11												

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.	Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aL.F	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
338	Community Benefit --- Service Area Street Lighting															
339	Peak-Through															
340		\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
341	Schedule G-7	11,203,154		4,854,775	296,748	2,218,301	2,025,372	388,632	436,919					34,758		3,634
342		\$ 11,203,154		\$ 4,854,775	\$ 296,748	\$ 2,218,301	\$ 2,025,372	\$ 388,632	\$ 436,919				\$ -	\$ 34,758		\$ 3,634
343	Total Pass-Through															
344	On-Peak (June - September)															
345		\$ 16,214,928	Sum Max Demands - \$	\$ 8,948,009	\$ 348,459	\$ 3,092,577	\$ 2,099,777	\$ 474,179	\$ 394,210				\$ 36,241	\$ 16,205		\$ 11,716
346		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
347		\$ 5,028,081,144	kWh Sold - \$	\$ 1,895,388,820	\$ 91,216,345	\$ 1,042,116,780	\$ 967,358,623	\$ 230,951,869	\$ 235,159,977				\$ 9,921,783	\$ 4,308,993		\$ 921,427
348		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
349	Off-Peak															
350		\$ 11,203,154		\$ 4,854,775	\$ 296,748	\$ 2,218,301	\$ 2,025,372	\$ 388,632	\$ 436,919				\$ -	\$ 34,758		\$ 3,634
351		\$ 45,532,918	Sum Max Demands	\$ 25,183,950	\$ 1,156,432	\$ 8,622,191	\$ 5,775,660	\$ 1,168,777	\$ 1,148,664				\$ 106,472	\$ 39,776		\$ 40,613
352		\$ 0.25		\$ 0.19	\$ 0.26	\$ 0.26	\$ 0.35	\$ 0.33	\$ 0.38				\$ -	\$ 0.87		\$ 0.09
353		\$ 12,560,548,927	kWh Sold	\$ 4,205,282,364	\$ 253,697,904	\$ 2,675,656,172	\$ 2,602,512,233	\$ 541,975,584	\$ 672,977,971				\$ 35,013,803	\$ 12,377,779		\$ 2,803,181
354		\$ 0.000892		\$ 0.001154	\$ 0.001170	\$ 0.000829	\$ 0.000778	\$ 0.000717	\$ 0.000649				\$ -	\$ 0.002808		\$ 0.001296
355	Community Benefit --- Service Area Street Lighting Summary															
356		\$ 0.25		\$ 0.19	\$ 0.26	\$ 0.26	\$ 0.35	\$ 0.33	\$ 0.38				\$ -	\$ 0.87		\$ 0.09
357		\$ 0.25		\$ 0.19	\$ 0.26	\$ 0.26	\$ 0.35	\$ 0.33	\$ 0.38				\$ -	\$ 0.87		\$ 0.09
358		\$ 0.00		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00				\$ -	\$ 0.00		\$ 0.00
359		\$ 0.00		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00				\$ -	\$ 0.00		\$ 0.00
360		\$ 0.00		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00				\$ -	\$ 0.00		\$ 0.00
361	Community Benefit --- Energy Efficiency															
362	Peak-Through															
363		\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
364	Schedule G-7	33,527,875		14,528,971	888,082	6,638,749	6,061,367	1,163,065	1,307,575					104,020		10,874
365		\$ 33,527,875		\$ 14,528,971	\$ 888,082	\$ 6,638,749	\$ 6,061,367	\$ 1,163,065	\$ 1,307,575				\$ -	\$ 104,020		\$ 10,874
366	Total Pass-Through															
367	On-Peak (June - September)															
368		\$ 16,214,928	Sum Max Demands - \$	\$ 8,948,009	\$ 348,459	\$ 3,092,577	\$ 2,099,777	\$ 474,179	\$ 394,210				\$ 36,241	\$ 16,205		\$ 11,716
369		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
370		\$ 5,028,081,144	kWh Sold - \$	\$ 1,895,388,820	\$ 91,216,345	\$ 1,042,116,780	\$ 967,358,623	\$ 230,951,869	\$ 235,159,977				\$ 9,921,783	\$ 4,308,993		\$ 921,427
371		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
372		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -
373	Off-Peak															
374		\$ 33,527,875		\$ 14,528,971	\$ 888,082	\$ 6,638,749	\$ 6,061,367	\$ 1,163,065	\$ 1,307,575				\$ -	\$ 104,020		\$ 10,874
375		\$ 45,532,918	Sum Max Demands	\$ 25,183,950	\$ 1,156,432	\$ 8,622,191	\$ 5,775,660	\$ 1,168,777	\$ 1,148,664				\$ 106,472	\$ 39,776		\$ 40,613
376		\$ 0.74		\$ 0.58	\$ 0.77	\$ 0.77	\$ 1.05	\$ 1.00	\$ 1.14				\$ -	\$ 2.62		\$ 0.27
377		\$ 12,560,548,927	kWh Sold	\$ 4,205,282,364	\$ 253,697,904	\$ 2,675,656,172	\$ 2,602,512,233	\$ 541,975,584	\$ 672,977,971				\$ 35,013,803	\$ 12,377,779		\$ 2,803,181
378		\$ 0.002669		\$ 0.003455	\$ 0.003501	\$ 0.002481	\$ 0.002329	\$ 0.002146	\$ 0.001943				\$ -	\$ 0.008404		\$ 0.003879
379	Community Benefit --- Energy Efficiency Summary															
380		\$ 0.74		\$ 0.58	\$ 0.77	\$ 0.77	\$ 1.05	\$ 1.00	\$ 1.14				\$ -	\$ 2.62		\$ 0.27
381		\$ 0.74		\$ 0.58	\$ 0.77	\$ 0.77	\$ 1.05	\$ 1.00	\$ 1.14				\$ -	\$ 2.62		\$ 0.27
382		\$ 0.002669		\$ 0.003455	\$ 0.003501	\$ 0.002481	\$ 0.002329	\$ 0.002146	\$ 0.001943				\$ -	\$ 0.008404		\$ 0.003879
383		\$ 0.002669		\$ 0.003455	\$ 0.003501	\$ 0.002481	\$ 0.002329	\$ 0.002146	\$ 0.001943				\$ -	\$ 0.008404		\$ 0.003879
384		\$ 0.002669		\$ 0.003455	\$ 0.003501	\$ 0.002481	\$ 0.002329	\$ 0.002146	\$ 0.001943				\$ -	\$ 0.008404		\$ 0.003879
385	Total Community Benefit															
386		\$ 44,731,030		\$ 19,383,746	\$ 1,184,830	\$ 8,857,050	\$ 8,086,739	\$ 1,551,697	\$ 1,744,494				\$ -	\$ 138,778		\$ 14,508
387																
388																
389	Total Base Rate Unit Costs															
390	On-Peak (June - Sept)															
391	Customer-Related															
392	Demand-Related															
393		\$/Cust-Month		\$ 21.68	\$ 27.60	\$ 36.35	\$ 483.00	\$ 576.72	\$ 8,010.51				\$ -	\$ -		\$ 18.36
394	Production & Transmission															
395		\$/kWh		\$ 0.030692	\$ 5.55	\$ 7.71	\$ 9.98	\$ 8.90	\$ 9.73				\$ 0.017477	\$ 0.005828		\$ 0.011102
396	Distribution (wires)															
397		\$/kWh		\$ 3.55	\$ 4.55	\$ 5.79	\$ 3.53	\$ 4.18					\$ 0.021906	\$ 0.02		\$ 0.08
398	S/Cust-Month															
399		\$		\$ 17.59									\$ 16.52	\$ 16.52		
400	S/Bulb-Month															
401		\$/kWh		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ (0.32)	\$ -	\$ -	\$ -
402	Adder															
403		\$/kWh		\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				\$ 0.034688	\$ 0.000000		\$ 0.000000
404	Energy-Related															
405		\$/kWh		\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				\$ 0.034688	\$ 0.000000		\$ 0.000000
406	Off-Peak															
407	Customer-Related															
408	Demand-Related															
409		\$/Cust-Month		\$ 21.68	\$ 27.60	\$ 36.35	\$ 483.00	\$ 576.72	\$ 8,010.51				\$ -	\$ -		\$ 18.36
410	Production & Transmission															
411		\$/kWh		\$ 0.030692	\$ 5.55	\$ 7.71	\$ 9.98	\$ 8.90	\$ 9.73				\$ 0.017019	\$ 0.005828		\$ 0.011102
412	Distribution (wires)															
413		\$/kWh		\$ 3.55	\$ 4.55	\$ 5.79	\$ 3.53	\$ 4.18					\$ 0.021906	\$ 0.02		\$ 0.08
414	S/Cust-Month															
415		\$		\$ 17.59									\$ 16.52	\$ 16.52		
416	S/Bulb-Month															
417		\$/kWh		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ (0.32)	\$ -	\$ -	\$ -
418	Adder															
419		\$/kWh		\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				\$ 0.034688	\$ 0.000000		\$ 0.000000
420	Energy-Related															
421		\$/kWh		\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000	\$ 0.000000				\$ 0.034688	\$ 0.000000		\$ 0.000000
422																
423																
424																
425																
426																

Schedule G-8
Cost of Service Unit Costs

Schedule G-8

No.	Reference	Test Year	Allocator	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)			
427	Total Pass-Through Unit Costs																		
428	On-Peak (June - Sept)																		
429	Demand-Related																		
430	Regulatory																		
431		\$/W				\$	3.09	\$	3.91	\$	3.61			\$	0.000547	\$	0.005382		
432		\$/Wh		\$	0.012638	\$	0.009077												
433	Community Benefit --- Service Area Street Lighting																		
434		\$/W												\$	0.002808		\$	0.001296	
435		\$/Wh		\$	0.001154	\$	0.001170	\$	0.000829	\$	0.000778	\$	0.000717	\$	0.000649				
436	Community Benefit --- Energy Efficiency																		
437		\$/W												\$	0.008404		\$	0.003879	
438		\$/Wh		\$	0.003455	\$	0.003501	\$	0.002481	\$	0.002329	\$	0.002146	\$	0.001943				
439	Energy-Related																		
440	Fuel Adjustment																		
441		\$/Wh		\$	0.034141	\$	0.034141	\$	0.034141	\$	0.033384	\$	0.033382	\$	0.034141	\$	0.034141		
442	Off-Peak																		
443	Demand-Related																		
444	Regulatory																		
445		\$/W				\$	3.09	\$	3.93	\$	3.91	\$	3.61			\$	0.000547	\$	0.005382
446		\$/Wh		\$	0.012638	\$	0.009077												
447	Community Benefit --- Service Area Street Lighting																		
448		\$/W												\$	0.002808		\$	0.001296	
449		\$/Wh		\$	0.001154	\$	0.001170	\$	0.000829	\$	0.000778	\$	0.000717	\$	0.000649				
450	Community Benefit --- Energy Efficiency																		
451		\$/W												\$	0.008404		\$	0.003879	
452		\$/Wh		\$	0.003455	\$	0.003501	\$	0.002481	\$	0.002329	\$	0.002146	\$	0.001943				
453	Energy-Related																		
454	Fuel Adjustment																		
455		\$/Wh		\$	0.034141	\$	0.034141	\$	0.034141	\$	0.033384	\$	0.033382	\$	0.034141	\$	0.034141		
456																			
457																			
458																			
459																			
460																			
461																			
462																			
463																			

Schedule G-9
Adjustment Clause Rate Development

Schedule G-9

No.	Description	Reference	Test Year	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Power Supply Adjustment Costs	Schedule G-7	\$ 412,844,601	\$ 142,238,702	\$ 8,305,707	\$ 90,080,861	\$ 84,874,608	\$ 14,169,547	\$ 20,453,594				\$ 1,195,405	\$ 422,589		\$ 95,703	\$ 412,844,601
2	Over/(Under)-Recovery Balance at End of FY 2016 (estimated)		33,943,985	11,694,832	682,893	7,406,427	6,978,370	1,165,017	1,681,690				98,286	34,745		7,869	33,943,985
3	Net Power Supply Adjustment		\$ 378,900,616	\$ 130,543,870	\$ 7,622,814	\$ 82,674,434	\$ 77,896,238	\$ 13,004,530	\$ 18,771,905				\$ 1,097,119	\$ 387,844		\$ 87,835	\$ 378,900,616
4																	
5	kWh Sales Net of GreenChoice																
6	Summer	WP F-6.1	4,868,336,645	1,877,783,672	87,469,939	1,027,645,890	924,057,807	180,864,893	214,104,061				9,921,783	4,308,993		921,427	4,868,336,645
7	Non-Summer	WP F-6.1	7,284,287,538	2,288,438,308	155,808,172	1,610,855,975	1,561,961,016	243,571,404	398,616,345				25,092,021	8,068,785		1,881,754	7,284,287,538
8	Total	WP F-6.1	12,152,624,182	4,166,221,980	243,278,111	2,638,501,865	2,486,018,823	424,436,297	612,720,406				35,013,803	12,377,779		2,803,181	12,152,624,182
9																	
10	Power Supply Cost by Voltage																
11	Secondary Voltage		\$ 300,364,093														
12	Primary Voltage		70,941,964														
13	Transmission Voltage		7,594,559														
14	Total		\$ 378,900,616														
15																	
16	NEFL Summer	WP F-6.1	5,268,886,000	1,995,608,267	96,039,446	1,097,219,124	1,018,508,100	237,744,222	242,076,091				10,446,401	4,536,833		970,148	5,268,886,000
17	NEFL Non-Summer	WP F-6.1	7,887,469,000	2,432,030,096	171,072,837	1,719,913,445	1,721,613,015	320,171,001	450,694,331				26,418,771	8,495,425		1,981,252	7,887,469,000
18	Total NEFL	WP F-6.1	13,156,355,000	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422				36,865,172	13,032,259		2,951,400	13,156,355,000
19																	
20	GC NEFL Summer	WP F-6.1	166,270,860	18,538,313	3,944,986	15,237,924	45,595,989	51,536,014	21,665,073				-	-		-	166,270,860
21	GC NEFL Non-Summer	WP F-6.1	258,345,602	22,592,478	7,027,111	23,885,758	77,072,188	69,403,736	40,335,770				-	-		-	258,345,602
22	Total GC NEFL	WP F-6.1	424,616,462	41,130,791	10,972,097	39,123,682	122,668,176	120,939,751	62,000,843				-	-		-	424,616,462
23																	
24	NEFL Summer Net of GC		5,102,615,140	1,977,069,954	92,094,461	1,081,981,200	972,912,112	186,208,207	220,411,018				10,446,401	4,536,833		970,148	5,102,615,140
25	NEFL Non-Summer Net of GC		7,629,123,398	2,409,437,618	164,045,725	1,696,027,688	1,644,540,827	250,767,264	410,358,561				26,418,771	8,495,425		1,981,252	7,629,123,398
26	Total NEFL Net of GC		12,731,738,538	4,386,507,572	256,140,186	2,778,008,888	2,617,452,939	436,975,471	630,769,579				36,865,172	13,032,259		2,951,400	12,731,738,538
27																	
28	Losses by Voltage	WP F-6.1.2		5.03%	5.03%	5.03%	5.03%	2.81%	2.81%				5.03%	5.03%		5.03%	
29																	
30	Seasonal Power Supply Adjustment Cost																
31	Summer																
32	Secondary Voltage	40%	\$ 120,923,244														
33	Primary Voltage	40%	28,560,446														
34	Transmission Voltage	40%	3,057,485														
35	Total		\$ 152,541,175														
36																	
37	Non-Summer																
38	Secondary Voltage	60%	\$ 179,440,849														
39	Primary Voltage	60%	42,381,518														
40	Transmission Voltage	60%	4,537,074														
41	Total		\$ 226,359,441														
42																	
43	Seasonal Power Supply Adjustment Rate																
44	Summer Overall at the Generator		\$ 0.02989														
45																	
46	Summer PSA with Losses (at the meter)																
47	Secondary Voltage	\$ 0.03148	\$ 59,111,283	\$ 2,753,491	\$ 32,349,555	\$ 29,088,677		\$ 5,563,327	\$ 6,585,749				\$ 312,331	\$ 135,644		\$ 29,006	\$ 123,797,580
48	Primary Voltage	\$ 0.03076															25,953,644
49	Transmission Voltage	\$ 0.03037															2,791,589
50			\$ 59,111,283	\$ 2,753,491	\$ 32,349,555	\$ 29,088,677		\$ 5,563,327	\$ 6,585,749				\$ 312,331	\$ 135,644		\$ 29,006	\$ 152,542,813
51																\$	1,638
52	Non-Summer Overall at the Generator		\$ 0.02967														
53																	
54	Non-Summer PSA with Losses (at the meter)																
55	Secondary Voltage	\$ 0.03124	\$ 71,497,974	\$ 4,867,935	\$ 50,328,182	\$ 48,800,550		\$ 7,435,947	\$ 12,169,286				\$ 783,953	\$ 252,094		\$ 58,792	\$ 176,625,801
56	Primary Voltage	\$ 0.03053															44,932,884
57	Transmission Voltage	\$ 0.03015															4,799,131
58			\$ 71,497,974	\$ 4,867,935	\$ 50,328,182	\$ 48,800,550		\$ 7,435,947	\$ 12,169,286				\$ 783,953	\$ 252,094		\$ 58,792	\$ 226,357,815
59																\$	(1,626)
60																	

Schedule G-9
Adjustment Clause Rate Development

Schedule G-9

No.	Description	Reference	Test Year	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer- Owned Non- Metered Lighting	Customer- Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
61	Regulatory Charge																
62	Transmission of Electricity by Others (FERC 565)	Schedule G-7	\$ 116,855,952	\$ 50,844,009	\$ 2,163,889	\$ 25,219,393	\$ 21,302,324	\$ 4,277,318	\$ 3,787,003				\$ 4,549	\$ -		\$ 13,553	\$ 116,855,952
63	ERCOT Administration Fees	Schedule G-7	6,838,000	2,301,260	138,831	1,464,201	1,424,175	289,976	360,067				19,161	6,774		1,534	6,838,000
64	CRR Revenue Offset to ERCOT Admin Fees	WP E-5.1.2	(10,564,366)	(3,555,331)	(214,487)	(2,262,117)	(2,200,278)	(447,998)	(556,285)				(29,602)	(10,465)		(2,370)	(10,564,366)
65			\$ 113,129,586	\$ 49,589,938	\$ 2,088,233	\$ 24,421,477	\$ 20,526,220	\$ 4,119,296	\$ 3,590,785				\$ (5,892)	\$ (3,691)		\$ 12,717	\$ 113,129,586
66																	
67	NEFL	WP F-6.1	13,156,355,000	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422				36,865,172	13,032,259		2,951,400	13,156,355,000
68	kWh Sales at the Meter	WP F-6.1	12,560,548,927	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971				35,013,803	12,377,779		2,803,181	12,560,548,927
69	Sum of Maximum Demands	WP F-6.1	45,532,918	25,183,950	1,156,432	8,622,191	5,775,660	1,168,777	1,148,664				106,472	39,776		40,613	45,532,918
70	Sum of Maximum Demands Grossed Up for Losses		47,830,764	26,518,832	1,217,729	9,079,213	6,081,801	1,202,590	1,181,895				112,116	41,884		42,765	47,830,764
71																	
72	Determinants without Lighting Classes or High Load Factor Customers																
73	NEFL		12,869,859,311	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422				-	-		-	12,869,859,311
74	kWh Sales at the Meter		12,280,505,359	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971				-	-		-	12,280,505,359
75	Sum of Maximum Demands		45,005,729	25,183,950	1,156,432	8,622,191	5,775,660	1,168,777	1,148,664				-	-		-	45,005,729
76	Sum of Maximum Demands Grossed Up for Losses		47,288,023	26,518,832	1,217,729	9,079,213	6,081,801	1,202,590	1,181,895				-	-		-	47,288,023
77																	
78	Regulatory Costs by Voltage																
79	Secondary Voltage		\$ 96,628,488														
80	Primary Voltage		15,173,567														
81	Transmission Voltage		1,327,530														
82	Total		\$ 113,129,586														
83																	
84	Regulatory Costs for High Load Factor Customers																
85	Secondary Voltage		\$ -														
86	Primary Voltage		-														
87	Transmission Voltage		1,334,146														
88	Total		\$ 1,334,146														
89																	
90	Regulatory Costs Net of High Load Factor Customers																
91	Secondary Voltage		\$ 96,628,488														
92	Primary Voltage		15,173,567														
93	Transmission Voltage		(6,615)														
94	Total		\$ 111,795,440														
95																	
96	Recovery Basis																
97	Recovered Via Energy (kWh) Charge		\$ 51,680,791														
98	Recovered Via Demand (kW) Charge		60,114,649														
99	Total		\$ 111,795,440														
100																	
101	Regulatory Rates by Voltage																
102																	
103	Cost per kWh at the Generator		\$ 0.01101														
104																	
105	Regulatory Rate per kWh with Losses (at the meter)																
106	Secondary Voltage		\$ 0.01159	\$ 48,746,376	\$ 2,940,790								\$ -	\$ -		\$ -	\$ 51,687,167
107	Primary Voltage		\$ 0.01133														-
108	Transmission Voltage		\$ 0.01118														-
109				\$ 48,746,376	\$ 2,940,790	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -		\$ -	\$ 51,687,167
110																	\$ 6,376
111	Cost per kW before Losses		\$ 3.07														
112																	
113	Regulatory Rate per kW with Losses																
114	Secondary Voltage		\$ 3.24			\$ 27,915,749	\$ 18,699,641										\$ 46,615,391
115	Primary Voltage		\$ 3.16					\$ 3,697,590	\$ 3,633,959								13,376,419
116	Transmission Voltage		\$ 3.12														122,839
117				\$ -	\$ -	\$ 27,915,749	\$ 18,699,641	\$ 3,697,590	\$ 3,633,959				\$ -	\$ -		\$ -	\$ 60,114,649
118																	\$ -
119																	

Schedule G-9
Adjustment Clause Rate Development

Schedule G-9

No.	Description	Reference	Test Year	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer- Owned Non- Metered Lighting	Customer- Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
120	Community Benefit Charge Costs ⁽¹⁾																
121	Service Area Street Lighting	Schedule G-7	\$ 11,203,154	\$ 4,854,775	\$ 296,748	\$ 2,218,301	\$ 2,025,372	\$ 388,632	\$ 436,919				\$ -	\$ 34,758		\$ 3,634	\$ 11,203,154
122	Energy Efficiency Programs	Schedule G-7	33,527,875	14,528,971	888,082	6,638,749	6,061,367	1,163,065	1,307,575				-	104,020		10,874	33,527,875
123			\$ 44,731,030	\$ 19,383,746	\$ 1,184,830	\$ 8,857,050	\$ 8,086,739	\$ 1,551,697	\$ 1,744,494				\$ -	\$ 138,778		\$ 14,508	\$ 44,731,030
124																	
125	Over/(Under)-Recovery Balance at End of FY 2016 (estimated) and Revenue from Service Area Street Lighting Outside the City Limits																
126	Service Area Street Lighting Over/(Under)-Recovery		\$ (4,187,437)	\$ (1,814,584)	\$ (110,916)	\$ (829,141)	\$ (757,030)	\$ (145,260)	\$ (163,309)				\$ -	\$ (12,992)		\$ (1,358)	\$ (4,187,437)
127	Revenue from Service Area Street Lighting Outside the City Limits		24,370	10,560	646	4,825	4,406	845	950				-	76		8	24,370
128	Energy Efficiency Over/(Under)-Recovery		3,500,000	1,516,690	92,708	693,024	632,751	121,413	136,499				-	10,859		1,135	3,500,000
129			\$ (663,067)	\$ (287,334)	\$ (17,563)	\$ (131,292)	\$ (119,873)	\$ (23,001)	\$ (25,859)				\$ -	\$ (2,057)		\$ (215)	\$ (663,067)
130																	
131	Net Community Benefit Charge																
132	Service Area Street Lighting		\$ 15,366,222	\$ 6,658,799	\$ 407,018	\$ 3,042,617	\$ 2,777,996	\$ 533,046	\$ 599,277				\$ -	\$ 47,674		\$ 4,984	\$ 15,366,222
133	Energy Efficiency Programs		30,027,875	13,012,281	795,374	5,945,725	5,428,616	1,041,652	1,171,076				-	93,162		9,739	30,027,875
134			\$ 45,394,097	\$ 19,671,079	\$ 1,202,393	\$ 8,988,342	\$ 8,206,612	\$ 1,574,698	\$ 1,770,354				\$ -	\$ 140,836		\$ 14,723	\$ 45,394,097
135																	
136	Service Area Lighting Determinants without Lighting Classes or High Load Factor Customers																
137	NEFL		12,869,859,311	4,427,638,363	267,112,283	2,817,132,570	2,740,121,115	557,915,222	692,770,422				-	-		-	12,869,859,311
138	NEFL Outside City Limits		1,676,246,247	974,690,528	34,294,673	337,446,376	220,205,089	40,289,659	50,407,927				-	-		-	1,676,246,247
139	Net NEFL Inside City Limits		11,193,613,063	3,452,947,835	232,817,610	2,479,686,194	2,519,916,027	517,625,563	642,362,495				-	-		-	11,193,613,063
140																	
141	kWh Sales at the Meter	WP H-5.xx	12,280,505,359	4,205,282,364	253,697,904	2,675,656,172	2,602,512,233	541,975,584	672,977,971				-	-		-	12,280,505,359
142	kWh Sales at the Meter Outside City Limits		1,594,538,204	925,627,380	32,568,377	320,460,285	209,120,591	39,156,834	48,990,607				-	-		-	1,594,538,204
143	Net kWh Sales at the Meter Inside City Limits		10,685,967,155	3,279,654,984	221,129,527	2,355,195,887	2,393,391,642	502,818,750	623,987,364				-	-		-	10,685,967,155
144																	
145	Service Area Lighting by Voltage																
146	Secondary Voltage		\$ 12,940,539														
147	Primary Voltage		2,234,033														
148	Transmission Voltage		191,649														
149	Total		\$ 15,366,222														
150																	
151	Energy Efficiency by Voltage																
152	Secondary Voltage		\$ 25,287,732														
153	Primary Voltage		4,365,631														
154	Transmission Voltage		374,511														
155	Total		\$ 30,027,875														
156																	
157																	
158	Community Benefit Rates by Voltage																
159																	
160	Service Area Lighting Cost per kWh at the Generator		\$ 0.00137														
161	Energy Efficiency Cost per kWh at the Generator		\$ 0.00233														
162																	
163	Service Area Lighting Rate per kWh with Losses (at the meter)																
164	Secondary Voltage		\$ 0.00145	\$ 4,740,842	\$ 319,650	\$ 3,404,508	\$ 3,459,721						\$ -	\$ -		\$ -	\$ 11,924,722
165	Primary Voltage		\$ 0.00141					\$ 710,222	\$ 881,371								3,435,475
166	Transmission Voltage		\$ 0.00139														6,093
167			\$ 4,740,842	\$ 319,650	\$ 3,404,508	\$ 3,459,721	\$ 710,222	\$ 881,371					\$ -	\$ -		\$ -	15,366,290
168																	68
169	Energy Efficiency Rate per kWh with Losses (at the meter)																
170	Secondary Voltage		\$ 0.00246	\$ 10,331,813	\$ 623,302	\$ 6,573,727	\$ 6,394,022						\$ -	\$ -		\$ -	23,922,863
171	Primary Voltage		\$ 0.00240					\$ 1,301,118	\$ 1,615,614								6,050,646
172	Transmission Voltage		\$ 0.00237														54,482
173			\$ 10,331,813	\$ 623,302	\$ 6,573,727	\$ 6,394,022	\$ 1,301,118	\$ 1,615,614					\$ -	\$ -		\$ -	30,027,991
174																	116
175																	
176	Note:																
177	1) The CAP program funding is not part of the cost of service																

Schedule G-10
Comparison of Cost of Service and Current Rates

Schedule G-10

No.	Description	Reference	Total Company	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer-Owned Non-Metered Lighting	Customer-Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Current Rates and Test Year Fuel and Pass-Through Costs																
2	Rate Revenue (excluding CAP; after billing adj)	WP G-10.1	\$ 1,234,701,609	\$ 474,062,283	\$ 31,458,282	\$ 283,339,669	\$ 238,491,828	\$ 46,257,714	\$ 52,185,478				\$ -	\$ 2,884,834		\$ 303,428	\$ 1,234,701,609
3																	
4	Adjusted Cost of Service	Schedule G-6	\$ 1,217,227,310	\$ 527,473,323	\$ 32,241,755	\$ 241,019,337	\$ 220,057,525	\$ 42,224,997	\$ 47,471,430				\$ -	\$ 3,776,457		\$ 394,788	\$ 1,217,227,310
5																	
6	Under/(Over) Recovery	Line 4 - 2	\$ (17,474,299)	\$ 53,411,041	\$ 783,472	\$ (42,320,332)	\$ (18,434,303)	\$ (4,032,717)	\$ (4,714,048)				\$ -	\$ 891,623		\$ 91,360	\$ (17,474,299)
7																	
8	Required Increase/(Decrease) in Rate Revenue		-1.4%	11.3%	2.5%	-14.9%	-7.7%	-8.7%	-9.0%					30.9%		30.1%	-1.4%
9																	
10																	
11	Current Base, Fuel and Pass-Through Rates																
12	Rate Revenue (excluding CAP; after billing adj)		\$ 1,214,066,043	\$ 462,426,897	\$ 32,190,585	\$ 291,023,250	\$ 230,692,602	\$ 47,675,638	\$ 45,846,212				\$ -	\$ 2,705,231		\$ 282,129	\$ 1,214,066,043
13																	
14																	
15	Proposed Rates and Projected (Estimated) Fuel and Pass-Through Costs																
16	Rate Revenue (excluding CAP; after billing adj)	Schedule H-5.3 & WP G-10.2	\$ 1,166,309,563	\$ 451,852,198	\$ 31,153,060	\$ 268,208,348	\$ 225,437,148	\$ 42,224,120	\$ 45,929,568				\$ -	\$ 2,704,431		\$ 265,958	\$ 1,166,309,563
17																	
18	Base COS with Estimated Pass-Through Costs	Schedule G-9 & G-7 & WP G-10.2	\$ 1,173,509,914	\$ 512,510,494	\$ 31,361,937	\$ 231,482,085	\$ 210,998,750	\$ 40,634,984	\$ 45,259,315				\$ -	\$ 3,733,304		\$ 384,764	\$ 1,173,509,914
19																	
20	Under/(Over) Recovery	Line 18 - 16	\$ 7,200,351	\$ 60,658,296	\$ 208,877	\$ (36,726,263)	\$ (14,438,398)	\$ (1,589,136)	\$ (670,253)				\$ -	\$ 1,028,873		\$ 118,806	\$ 7,200,351
21																	
22	Below/(Above) Cost of Service		0.6%	11.8%	0.7%	-15.9%	-6.8%	-3.9%	-1.5%					27.6%		30.9%	0.6%
23	Required Increase/(Decrease) in Revenue Under Proposed Rates		0.6%	13.4%	0.7%	-13.7%	-6.4%	-3.8%	-1.5%					38.0%		44.7%	0.6%
24																	
25	Increase/(Reduction)																
26	Current with Test Year Fuel and Pass-Throughs to Proposed Rates		\$ (68,392,045)	\$ (22,210,085)	\$ (305,222)	\$ (15,131,321)	\$ (13,054,680)	\$ (4,033,595)	\$ (6,255,911)				\$ -	\$ (180,403)		\$ (37,470)	\$ (68,392,045)
27	Current Base, Fuel and Pass-Through Rates to Proposed Rates		\$ (47,756,480)	\$ (10,574,699)	\$ (1,037,525)	\$ (22,814,902)	\$ (5,255,454)	\$ (5,451,519)	\$ 83,356				\$ -	\$ (800)		\$ (16,171)	\$ (47,756,480)
28	<i>above includes estimated pass-through cost impacts (e.g., over/under balances applied to pass-through rates)</i>																

Austin Energy
Electric Cost of Service and Rate Design

WP G-10.1

Work Paper G-10.1

WP G-10.1

Revenue by Customer Class

No.	Description	Reference	Base Rate Revenue	Test Year Recoverable Fuel	Test Year GreenChoice®	Test Year CBC	Test Year Regulatory	Total
			(A)	(B)	(C)	(D)	(E)	(F)
1	Rate Revenue Based on Current Rate Tariffs							
2	Residential		\$ 257,323,175	\$ 142,238,702	\$ 1,971,391	\$ 19,383,746	\$ 53,145,269	\$ 474,062,283
3	Secondary Voltage < 10 kW		19,088,191	8,305,707	576,835	1,184,830	2,302,720	31,458,282
4	Secondary Voltage ≥ 10 < 300 kW		155,631,706	90,080,861	2,086,458	8,857,050	26,683,594	283,339,669
5	Secondary Voltage ≥ 300 kW		116,217,584	84,874,608	6,586,400	8,086,739	22,726,498	238,491,828
6	Primary Voltage < 3 MW		19,269,437	14,169,547	6,699,739	1,551,697	4,567,294	46,257,714
7	Primary Voltage ≥ 3 < 20 MW		22,527,463	20,453,594	3,312,857	1,744,494	4,147,069	52,185,478
8	Primary Voltage ≥ 20 MW							
9	Transmission Voltage							
10	Transmission Voltage ≥ 20 MW @ 85% aLF							
11	Service Area Street Lighting		-	-	-	-	-	-
12	City-Owned Private Outdoor Lighting		2,316,693	422,589	-	138,778	6,774	2,884,834
13	Customer-Owned Non-Metered Lighting							
14	Customer-Owned Metered Lighting		178,130	95,703	-	14,508	15,087	303,428
15	Total		\$ 631,878,463	\$ 411,649,196	\$ 22,772,679	\$ 44,731,030	\$ 123,670,241	\$ 1,234,701,609
16								
17	Notes:							
18	Test Year rate revenue reflects:							
19	FY 2016 base rates							
20	Test Year pass-through costs							
21	CBC does not include CAP charges							

Austin Energy
Electric Cost of Service and Rate Design

WP G-10.1.1

Work Paper G-10.1.1
Base Revenue

WP G-10.1.1

No.	Description	Reference	FY14 Actual Base Revenue	FY14 Calculated Base Revenue	Normalized Base Revenue Under Current Rates	Remove Street Lighting Revenue	Total Test Year Base Revenue - Col. (C) + (D)	Test Year Base Revenue With Billing Adj
			(A)	(B)	(C)	(D)	(E)	(F)
1	Base Revenue							
2	Residential		\$ 259,698,895		\$ 258,528,778	\$ -	\$ 258,528,778	\$ 257,323,175
3	Secondary Voltage < 10 kW		34,398,482		19,177,623	-	19,177,623	19,088,191
4	Secondary Voltage ≥ 10 < 300 kW		63,736,050		156,360,867	-	156,360,867	155,631,706
5	Secondary Voltage ≥ 300 kW		190,321,384		116,762,083	-	116,762,083	116,217,584
6	Primary Voltage < 3 MW		15,088,965		19,359,718	-	19,359,718	19,269,437
7	Primary Voltage ≥ 3 < 20 MW		30,846,681		22,633,008	-	22,633,008	22,527,463
8	Primary Voltage ≥ 20 MW							
9	Transmission Voltage							
10	Transmission Voltage ≥ 20 MW @ 85% aLF							
11	Service Area Street Lighting		(1,835,508)		8,129,855	(8,129,855)	-	-
12	City-Owned Private Outdoor Lighting		1,890,239		2,327,547	-	2,327,547	2,316,693
13	Customer-Owned Non-Metered Lighting							
14	Customer-Owned Metered Lighting		269,156		178,964	-	178,964	178,130
15	Total Base Revenue (before Billing Adjustment Factor)		\$ 634,464,672	\$ 637,437,247	\$ 642,968,777	\$ (8,129,855)	\$ 634,838,922	\$ 631,878,463
16								
17	Billing Adjustment Factor (Calculated to Actual)			-0.47%	-0.47%	-0.47%	-0.47%	
18								
19	Adjusted Totals (after Billing Adjustment Factor)				\$ 639,970,406	\$ (8,091,943)	\$ 631,878,463	
20								
21	Notes:							
22	Service Area Street Lighting will be redistributed to all customer classes in the Community Benefit Charge							

Work Paper G-10.2

Comparison of Cost of Service, Current Base Rates and Proposed Base Rates

WP G-10.2

No.	Description	Reference	Total Company	Residential	Secondary Voltage < 10 kW	Secondary Voltage ≥ 10 < 300 kW	Secondary Voltage ≥ 300 kW	Primary Voltage < 3 MW	Primary Voltage ≥ 3 < 20 MW	Primary Voltage ≥ 20 MW	Transmission Voltage	Transmission Voltage ≥ 20 MW @ 85% aLF	Service Area Street Lighting	City-Owned Private Outdoor Lighting	Customer- Owned Non- Metered Lighting	Customer- Owned Metered Lighting	Total
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Current Base Rates																
2	Base Rate Revenue (after Billing Adjustment)	WP G-10.1.1	\$ 631,878,463	\$ 257,323,175	\$ 19,088,191	\$ 155,631,706	\$ 116,217,584	\$ 19,269,437	\$ 22,527,463				\$ -	\$ 2,316,693		\$ 178,130	\$ 631,878,463
3																	
4	Base Rate Cost of Service	Sch G-6 & G-7	\$ 614,404,164	\$ 310,734,215	\$ 19,871,663	\$ 113,311,374	\$ 97,783,280	\$ 15,236,720	\$ 17,813,415				\$ -	\$ 3,208,316		\$ 269,490	\$ 614,404,164
5																	
6	Under/(Over) Recovery	Line 4 - 2	\$ (17,474,299)	\$ 53,411,041	\$ 783,472	\$ (42,320,332)	\$ (18,434,303)	\$ (4,032,717)	\$ (4,714,048)				\$ -	\$ 891,623		\$ 91,360	\$ (17,474,299)
7																	
8	Required Increase/(Decrease) in Base Revenue Under Current Rates		-2.8%	20.8%	4.1%	-27.2%	-15.9%	-20.9%	-20.9%					38.5%		51.3%	-2.8%
9																	
10																	
11	Proposed Base Rates																
12	Before Billing Adjustment		\$ 617,346,056	\$ 258,524,130	\$ 19,160,292	\$ 148,026,610	\$ 114,948,135	\$ 17,434,900	\$ 18,848,143				\$ -	\$ 2,327,547		\$ 178,947	\$ 617,346,056
13	After Billing Adjustment		\$ 614,467,172	\$ 257,318,549	\$ 19,070,942	\$ 147,336,314	\$ 114,412,095	\$ 17,353,595	\$ 18,760,248				\$ -	\$ 2,316,693		\$ 178,113	\$ 614,467,172
14																	
15	Under/(Over) Recovery	Line 4 - 13	\$ (63,009)	\$ 53,415,666	\$ 800,722	\$ (34,024,940)	\$ (16,628,815)	\$ (2,116,875)	\$ (946,833)				\$ -	\$ 891,623		\$ 91,377	\$ (63,009)
16																	
17	Below/(Above) Cost of Service		0.0%	17.2%	4.0%	-30.0%	-17.0%	-13.9%	-5.3%					27.8%		33.9%	0.0%
18	Required Increase/(Decrease) in Base Revenue Under Proposed Rates		0.0%	20.8%	4.2%	-23.1%	-14.5%	-12.2%	-5.0%					38.5%		51.3%	0.0%
19																	
20	Increase/(Reduction) from Current to Proposed Base Rates (\$)		\$ (17,411,290)	\$ (4,626)	\$ (17,249)	\$ (8,295,392)	\$ (1,805,488)	\$ (1,915,842)	\$ (3,767,215)				\$ -	\$ -		\$ (17)	\$ (17,411,290)
21	Increase/(Reduction) from Current to Proposed Base Rates (%)		-2.8%	0.0%	-0.1%	-5.3%	-1.6%	-9.9%	-16.7%					0.0%		0.0%	-2.8%

Schedule H-2
Rate Summary - Proposed Base Rates and Estimated Pass-Through Charges

Schedule H-2

No.	Components	Residential		Secondary Voltage (≤ 10 kW)		Secondary Voltage (≥ 10 < 300 kW)		Secondary Voltage (≥ 300 kW)		Primary Voltage (≤ 3 MW)		Primary Voltage (≥ 3 < 20 MW)		Primary Voltage (≥ 20 MW)		Primary Voltage (≥ 20 MW @ 85% aLF)		Transmission Voltage		Transmission Voltage (≥ 20 MW @ 85% aLF)	
		Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside	Inside	Outside
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
1	Standard Proposal																				
2	Basic Charge																				
3	Customer Charge (\$/month)	\$ 10.00	\$ 10.00	\$ 18.00	\$ 18.00	\$ 27.50	\$ 27.50	\$ 71.50	\$ 71.50	\$ 275.00	\$ 275.00	\$ 2,200.00	\$ 2,200.00	\$ 2,750.00	\$ 2,750.00	\$ 15,470.00	\$ 15,470.00	\$ 2,750.00	\$ 2,750.00	\$ 21,120.00	\$ 21,120.00
4	Delivery Charge (\$/month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Delivery Charge (\$/kW)	\$ -	\$ -	\$ -	\$ -	\$ 4.00	\$ 4.00	\$ 4.50	\$ 4.50	\$ 3.50	\$ 3.50	\$ 4.00	\$ 4.00	\$ 4.50	\$ 4.50	\$ 4.50	\$ 4.50	\$ -	\$ -	\$ -	\$ -
6																					
7	Demand Charges (\$/kW)																				
8	Summer																				
9	1st Tier	\$ -	\$ -	\$ -	\$ -	\$ 5.75	\$ 5.75	\$ 7.25	\$ 7.25	\$ 8.50	\$ 8.50	\$ 9.50	\$ 9.50	\$ 10.25	\$ 10.25	\$ 11.58	\$ 11.58	\$ 12.00	\$ 12.00	\$ 11.41	\$ 11.41
10	2nd Tier	\$ -	\$ -	\$ -	\$ -	\$ 5.75	\$ 5.75	\$ 7.25	\$ 7.25	\$ 8.50	\$ 8.50	\$ 9.50	\$ 9.50	\$ 10.25	\$ 10.25	\$ 11.58	\$ 11.58	\$ 12.00	\$ 12.00	\$ 11.41	\$ 11.41
11	3rd Tier	\$ -	\$ -	\$ -	\$ -	\$ 5.75	\$ 5.75	\$ 7.25	\$ 7.25	\$ 8.50	\$ 8.50	\$ 9.50	\$ 9.50	\$ 10.25	\$ 10.25	\$ 11.58	\$ 11.58	\$ 12.00	\$ 12.00	\$ 11.41	\$ 11.41
12																					
13	Non-Summer																				
14	1st Tier	\$ -	\$ -	\$ -	\$ -	\$ 5.75	\$ 5.75	\$ 7.25	\$ 7.25	\$ 8.50	\$ 8.50	\$ 9.50	\$ 9.50	\$ 10.25	\$ 10.25	\$ 11.58	\$ 11.58	\$ 12.00	\$ 12.00	\$ 11.41	\$ 11.41
15	2nd Tier	\$ -	\$ -	\$ -	\$ -	\$ 5.75	\$ 5.75	\$ 7.25	\$ 7.25	\$ 8.50	\$ 8.50	\$ 9.50	\$ 9.50	\$ 10.25	\$ 10.25	\$ 11.58	\$ 11.58	\$ 12.00	\$ 12.00	\$ 11.41	\$ 11.41
16	3rd Tier	\$ -	\$ -	\$ -	\$ -	\$ 5.75	\$ 5.75	\$ 7.25	\$ 7.25	\$ 8.50	\$ 8.50	\$ 9.50	\$ 9.50	\$ 10.25	\$ 10.25	\$ 11.58	\$ 11.58	\$ 12.00	\$ 12.00	\$ 11.41	\$ 11.41
17																					
18	Energy Charges (\$/kWh)																				
19	Summer (June - Sept.)																				
20	1st Tier	\$ 0.03300	\$ 0.03800	\$ 0.05190	\$ 0.05190	\$ 0.02421	\$ 0.02356	\$ 0.01955	\$ 0.01902	\$ 0.00500	\$ 0.00487	\$ 0.00360	\$ 0.00350	\$ 0.00300	\$ 0.00300	\$ -	\$ -	\$ 0.00500	\$ 0.00500	\$ 0.00115	\$ 0.00115
21	2nd Tier	\$ 0.05600	\$ 0.05600	\$ 0.05190	\$ 0.05190	\$ 0.02421	\$ 0.02356	\$ 0.01955	\$ 0.01902	\$ 0.00500	\$ 0.00487	\$ 0.00360	\$ 0.00350	\$ 0.00300	\$ 0.00300	\$ -	\$ -	\$ 0.00500	\$ 0.00500	\$ 0.00115	\$ 0.00115
22	3rd Tier	\$ 0.07595	\$ 0.07815	\$ 0.05190	\$ 0.05190	\$ 0.02421	\$ 0.02356	\$ 0.01955	\$ 0.01902	\$ 0.00500	\$ 0.00487	\$ 0.00360	\$ 0.00350	\$ 0.00300	\$ 0.00300	\$ -	\$ -	\$ 0.00500	\$ 0.00500	\$ 0.00115	\$ 0.00115
23	4th Tier	\$ 0.09100	\$ 0.07815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	5th Tier	\$ 0.10595	\$ 0.07815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25																					
26	Non-Summer (Oct. - May)																				
27	1st Tier	\$ 0.03300	\$ 0.03800	\$ 0.05190	\$ 0.05190	\$ 0.02421	\$ 0.02356	\$ 0.01955	\$ 0.01902	\$ 0.00500	\$ 0.00487	\$ 0.00360	\$ 0.00350	\$ 0.00300	\$ 0.00300	\$ -	\$ -	\$ 0.00500	\$ 0.00500	\$ 0.00115	\$ 0.00115
28	2nd Tier	\$ 0.05600	\$ 0.05600	\$ 0.05190	\$ 0.05190	\$ 0.02421	\$ 0.02356	\$ 0.01955	\$ 0.01902	\$ 0.00500	\$ 0.00487	\$ 0.00360	\$ 0.00350	\$ 0.00300	\$ 0.00300	\$ -	\$ -	\$ 0.00500	\$ 0.00500	\$ 0.00115	\$ 0.00115
29	3rd Tier	\$ 0.07595	\$ 0.07815	\$ 0.05190	\$ 0.05190	\$ 0.02421	\$ 0.02356	\$ 0.01955	\$ 0.01902	\$ 0.00500	\$ 0.00487	\$ 0.00360	\$ 0.00350	\$ 0.00300	\$ 0.00300	\$ -	\$ -	\$ 0.00500	\$ 0.00500	\$ 0.00115	\$ 0.00115
30	4th Tier	\$ 0.09100	\$ 0.07815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	5th Tier	\$ 0.10595	\$ 0.07815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32																					
33	Other Charges																				
34	Summer Power Supply Adjustment (\$/kWh)	\$ 0.03148	\$ 0.03148	\$ 0.03148	\$ 0.03148	\$ 0.03148	\$ 0.03148	\$ 0.03148	\$ 0.03148	\$ 0.03076	\$ 0.03076	\$ 0.03076	\$ 0.03076	\$ 0.03076	\$ 0.03076	\$ 0.03076	\$ 0.03076	\$ 0.03037	\$ 0.03037	\$ 0.03037	\$ 0.03037
35	Non-Summer Power Supply Adjustment (\$/kWh)	\$ 0.03124	\$ 0.03124	\$ 0.03124	\$ 0.03124	\$ 0.03124	\$ 0.03124	\$ 0.03124	\$ 0.03124	\$ 0.03053	\$ 0.03053	\$ 0.03053	\$ 0.03053	\$ 0.03053	\$ 0.03053	\$ 0.03053	\$ 0.03053	\$ 0.03015	\$ 0.03015	\$ 0.03015	\$ 0.03015
36	GreenChoice® (\$/kWh)	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch	Varies by Batch
37	Regulatory Charge (\$/kW)	\$ -	\$ -	\$ -	\$ -	\$ 3.24	\$ 3.24	\$ 3.24	\$ 3.24	\$ 3.16	\$ 3.16	\$ 3.16	\$ 3.16	\$ 3.16	\$ 3.16	\$ 3.91	\$ 3.91	\$ 3.12	\$ 3.12	\$ 3.98	\$ 3.98
38	Regulatory Charge (\$/kWh)	\$ 0.01159	\$ 0.01159	\$ 0.01159	\$ 0.01159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Supplemental Regulatory Charge (\$/kW)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Supplemental Regulatory Charge (\$/kWh)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Customer Assistance Program (\$/kWh)	\$ 0.00172	\$ 0.00118	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065	\$ 0.00065
42	Service Area Lighting (\$/kWh)	\$ 0.00145	\$ -	\$ 0.00145	\$ -	\$ 0.00145	\$ -	\$ 0.00145	\$ -	\$ 0.00141	\$ -	\$ 0.00141	\$ -	\$ 0.00141	\$ -	\$ -	\$ -	\$ 0.00139	\$ -	\$ -	\$ -
43	Energy Efficiency Services (\$/kWh)	\$ 0.00246	\$ 0.00246	\$ 0.00246	\$ 0.00246	\$ 0.00246	\$ 0.00246	\$ 0.00246	\$ 0.00246	\$ 0.00240	\$ 0.00240	\$ 0.00240	\$ 0.00240	\$ 0.00240	\$ 0.00240	\$ -	\$ -	\$ 0.00237	\$ 0.00237	\$ -	\$ -

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.1

Work Paper H-2.1
Residential

WP H-2.1

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Inclining Blocks						
2	Basic Charges						
3	Customer Charge (\$/month)	WP H-5.1	\$ 10.00	\$ 10.00	\$ 21.68	\$ 10.00	\$ 10.00
4	Delivery Charge (\$/month)	WP H-5.1	\$ -	\$ -	\$ 17.59	\$ -	\$ -
5							
6	Demand Charges (\$/kW-billed)						
7	Summer	WP H-5.1	\$ -	\$ -	\$ -	\$ -	\$ -
8	Winter	WP H-5.1	\$ -	\$ -	\$ -	\$ -	\$ -
9							
10	Energy Charges (\$/kWh)						
11	Summer (June - Sept.)						
12	0-500 kWh	WP H-5.1	\$ 0.03300	\$ 0.03750	\$ 0.03069	\$ 0.03300	\$ 0.03800
13	501-1000 kWh	WP H-5.1	\$ 0.08000	\$ 0.08000	\$ 0.03069	\$ 0.05600	\$ 0.05600
14	1001-1500 kWh	WP H-5.1	\$ 0.09100	\$ 0.09325	\$ 0.03069	\$ 0.07595	\$ 0.07815
15	1501-2500 kWh	WP H-5.1	\$ 0.11000	\$ 0.09325	\$ 0.03069	\$ 0.09100	\$ 0.07815
16	> 2501 kWh	WP H-5.1	\$ 0.11400	\$ 0.09325	\$ 0.03069	\$ 0.10595	\$ 0.07815
17							
18	Non-Summer (Oct. - May)						
19	0-500 kWh	WP H-5.1	\$ 0.01800	\$ 0.01800	\$ 0.03069	\$ 0.03300	\$ 0.03800
20	501-1000 kWh	WP H-5.1	\$ 0.05600	\$ 0.05600	\$ 0.03069	\$ 0.05600	\$ 0.05600
21	1001-1500 kWh	WP H-5.1	\$ 0.07200	\$ 0.07170	\$ 0.03069	\$ 0.07595	\$ 0.07815
22	1501-2500 kWh	WP H-5.1	\$ 0.08400	\$ 0.07170	\$ 0.03069	\$ 0.09100	\$ 0.07815
23	> 2501 kWh	WP H-5.1	\$ 0.09600	\$ 0.07170	\$ 0.03069	\$ 0.10595	\$ 0.07815
24							
25	Other Charges (\$/kWh)						
26	Summer Power Supply Adjustment	WP H-5.1	\$ 0.03139	\$ 0.03139	\$ 0.03414	\$ 0.03148	\$ 0.03148
27	Non-Summer Power Supply Adjustment	WP H-5.1	\$ 0.03139	\$ 0.03139	\$ 0.03414	\$ 0.03124	\$ 0.03124
28	GreenChoice®	WP H-5.1	Varies by Batch				
29	Regulatory Charge	WP H-5.1	\$ 0.01414	\$ 0.01414	\$ 0.01264	\$ 0.01159	\$ 0.01159
30	Supplemental Regulatory	WP H-5.1	\$ -	\$ -	\$ -	\$ -	\$ -
31	Community Benefit Charges						
32	Customer Assistance Program	WP H-5.1	\$ 0.00172	\$ 0.00118	\$ -	\$ 0.00172	\$ 0.00118
33	Service Area Lighting	WP H-5.1	\$ 0.00093	\$ -	\$ 0.00115	\$ 0.00145	\$ -
34	Energy Efficiency Services	WP H-5.1	\$ 0.00289	\$ 0.00289	\$ 0.00345	\$ 0.00246	\$ 0.00246

Notes:

Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.

Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.2

Work Paper H-2.2
Secondary Voltage (< 10 kW)

WP H-2.2

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Blocks						
2	<i>Basic Charges</i>						
3	Customer Charge (\$/month)	WP H-5.2	\$ 18.00	\$ 18.00	\$ 27.60	\$ 18.00	\$ 18.00
4	Delivery Charge (\$/kW)	WP H-5.2	\$ -	\$ -	\$ -	\$ -	\$ -
5							
6	<i>Demand Charges (\$/kW)</i>						
7	Summer (June - Sept.)						
8	All kW's	WP H-5.2	\$ -	\$ -	\$ 9.10	\$ -	\$ -
9	Empty Block	WP H-5.2	\$ -	\$ -	\$ 9.10	\$ -	\$ -
10	Empty Block	WP H-5.2	\$ -	\$ -	\$ 9.10	\$ -	\$ -
11							
12	Non-Summer (Oct. - May)						
13	All kW's	WP H-5.2	\$ -	\$ -	\$ 9.10	\$ -	\$ -
14	Empty Block	WP H-5.2	\$ -	\$ -	\$ 9.10	\$ -	\$ -
15	Empty Block	WP H-5.2	\$ -	\$ -	\$ 9.10	\$ -	\$ -
16							
17	<i>Energy Charges (\$/kWh)</i>						
18	Summer (June - Sept.)						
19	All kWh's	WP H-5.2	\$ 0.06198	\$ 0.06198	\$ 0.00000	\$ 0.05190	\$ 0.05190
20	Empty Block	WP H-5.2	\$ 0.06198	\$ 0.06198	\$ 0.00000	\$ 0.05190	\$ 0.05190
21	Empty Block	WP H-5.2	\$ 0.06198	\$ 0.06198	\$ 0.00000	\$ 0.05190	\$ 0.05190
22							
23	Non-Summer (Oct. - May)						
24	All kWh's	WP H-5.2	\$ 0.04598	\$ 0.04598	\$ 0.00000	\$ 0.05190	\$ 0.05190
25	Empty Block	WP H-5.2	\$ 0.04598	\$ 0.04598	\$ 0.00000	\$ 0.05190	\$ 0.05190
26	Empty Block	WP H-5.2	\$ 0.04598	\$ 0.04598	\$ 0.00000	\$ 0.05190	\$ 0.05190
27							
28	<i>Other Charges (\$/kWh)</i>						
29	Summer Power Supply Adjustment	WP H-5.2	\$ 0.03139	\$ 0.03139	\$ 0.03414	\$ 0.03148	\$ 0.03148
30	Non-Summer Power Supply Adjustment	WP H-5.2	\$ 0.03139	\$ 0.03139	\$ 0.03414	\$ 0.03124	\$ 0.03124
31	GreenChoice®	WP H-5.2			Varies by Batch		
32	Regulatory Charge	WP H-5.2	\$ 0.01530	\$ 0.01530	\$ 0.00908	\$ 0.01159	\$ 0.01159
33	Supplemental Regulatory	WP H-5.2	\$ -	\$ -	\$ -	\$ -	\$ -
34	Community Benefit Charges						
35	Customer Assistance Program	WP H-5.2	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.2	\$ 0.00096	\$ -	\$ 0.00117	\$ 0.00145	\$ -
37	Energy Efficiency Services	WP H-5.2	\$ 0.00337	\$ 0.00337	\$ 0.00350	\$ 0.00246	\$ 0.00246

38

39

40 Notes:

41 Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.

42 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.3

Work Paper H-2.3
Secondary Voltage (≥ 10 < 300 kW)

WP H-2.3

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Blocks						
2	<i>Basic Charges</i>						
3	Customer Charge (\$/month)	WP H-5.3	\$ 25.00	\$ 25.00	\$ 36.35	\$ 27.50	\$ 27.50
4	Delivery Charge (\$/kW)	WP H-5.3	\$ 4.00	\$ 3.98	\$ 4.55	\$ 4.00	\$ 4.00
5							
6	<i>Demand Charges (\$/kW)</i>						
7	Summer (June - Sept.)						
8	All kW's	WP H-5.3	\$ 6.15	\$ 6.11	\$ 7.71	\$ 5.75	\$ 5.75
9	Empty Block	WP H-5.3	\$ 6.15	\$ 6.11	\$ 7.71	\$ 5.75	\$ 5.75
10	Empty Block	WP H-5.3	\$ 6.15	\$ 6.11	\$ 7.71	\$ 5.75	\$ 5.75
11							
12	Non-Summer (Oct. - May)						
13	All kW's	WP H-5.3	\$ 5.15	\$ 5.12	\$ 7.71	\$ 5.75	\$ 5.75
14	Empty Block	WP H-5.3	\$ 5.15	\$ 5.12	\$ 7.71	\$ 5.75	\$ 5.75
15	Empty Block	WP H-5.3	\$ 5.15	\$ 5.12	\$ 7.71	\$ 5.75	\$ 5.75
16							
17	<i>Energy Charges (\$/kWh)</i>						
18	Summer (June - Sept.)						
19	All kWh's	WP H-5.3	\$ 0.02914	\$ 0.02896	\$ 0.00000	\$ 0.02421	\$ 0.02356
20	Empty Block	WP H-5.3	\$ 0.02914	\$ 0.02896	\$ 0.00000	\$ 0.02421	\$ 0.02356
21	Empty Block	WP H-5.3	\$ 0.02914	\$ 0.02896	\$ 0.00000	\$ 0.02421	\$ 0.02356
22							
23	Non-Summer (Oct. - May)						
24	All kWh's	WP H-5.3	\$ 0.02414	\$ 0.02399	\$ 0.00000	\$ 0.02421	\$ 0.02356
25	Empty Block	WP H-5.3	\$ 0.02414	\$ 0.02399	\$ 0.00000	\$ 0.02421	\$ 0.02356
26	Empty Block	WP H-5.3	\$ 0.02414	\$ 0.02399	\$ 0.00000	\$ 0.02421	\$ 0.02356
27							
28	<i>Other Charges (\$/kWh except for Regulatory, which is \$/kW)</i>						
29	Summer Power Supply Adjustment	WP H-5.3	\$ 0.03139	\$ 0.03139	\$ 0.03414	\$ 0.03148	\$ 0.03148
30	Non-Summer Power Supply Adjustment	WP H-5.3	\$ 0.03139	\$ 0.03139	\$ 0.03414	\$ 0.03124	\$ 0.03124
31	GreenChoice®	WP H-5.3			Varies by Batch		
32	Regulatory Charge	WP H-5.3	\$ 4.57000	\$ 4.57000	\$ 3.09476	\$ 3.23766	\$ 3.23766
33	Supplemental Regulatory	WP H-5.3	\$ -	\$ -	\$ -	\$ -	\$ -
34	Community Benefit Charges						
35	Customer Assistance Program	WP H-5.3	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.3	\$ 0.00076	\$ -	\$ 0.00083	\$ 0.00145	\$ -
37	Energy Efficiency Services	WP H-5.3	\$ 0.00378	\$ 0.00378	\$ 0.00248	\$ 0.00246	\$ 0.00246

Notes:

- Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.
- Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.4

Work Paper H-2.4
Secondary Voltage (≥ 300 kW)

WP H-2.4

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Blocks						
2	<i>Basic Charges</i>						
3	Customer Charge (\$/month)	WP H-5.4	\$ 65.00	\$ 65.00	\$ 483.00	\$ 71.50	\$ 71.50
4	Delivery Charge (\$/kW)	WP H-5.4	\$ 4.50	\$ 4.47	\$ 5.79	\$ 4.50	\$ 4.50
5							
6	<i>Demand Charges (\$/kW)</i>						
7	<i>Summer (June - Sept.)</i>						
8	All kW's	WP H-5.4	\$ 7.85	\$ 7.81	\$ 9.98	\$ 7.25	\$ 7.25
9	Empty Block	WP H-5.4	\$ 7.85	\$ 7.81	\$ 9.98	\$ 7.25	\$ 7.25
10	Empty Block	WP H-5.4	\$ 7.85	\$ 7.81	\$ 9.98	\$ 7.25	\$ 7.25
11							
12	<i>Non-Summer (Oct. - May)</i>						
13	All kW's	WP H-5.4	\$ 6.85	\$ 6.81	\$ 9.98	\$ 7.25	\$ 7.25
14	Empty Block	WP H-5.4	\$ 6.85	\$ 6.81	\$ 9.98	\$ 7.25	\$ 7.25
15	Empty Block	WP H-5.4	\$ 6.85	\$ 6.81	\$ 9.98	\$ 7.25	\$ 7.25
16							
17	<i>Energy Charges (\$/kWh)</i>						
18	<i>Summer (June - Sept.)</i>						
19	All kWh's	WP H-5.4	\$ 0.02247	\$ 0.02234	\$ 0.00000	\$ 0.01955	\$ 0.01902
20	Empty Block	WP H-5.4	\$ 0.02247	\$ 0.02234	\$ 0.00000	\$ 0.01955	\$ 0.01902
21	Empty Block	WP H-5.4	\$ 0.02247	\$ 0.02234	\$ 0.00000	\$ 0.01955	\$ 0.01902
22							
23	<i>Non-Summer (Oct. - May)</i>						
24	All kWh's	WP H-5.4	\$ 0.01747	\$ 0.01737	\$ 0.00000	\$ 0.01955	\$ 0.01902
25	Empty Block	WP H-5.4	\$ 0.01747	\$ 0.01737	\$ 0.00000	\$ 0.01955	\$ 0.01902
26	Empty Block	WP H-5.4	\$ 0.01747	\$ 0.01737	\$ 0.00000	\$ 0.01955	\$ 0.01902
27							
28	<i>Other Charges (\$/kWh except for Regulatory, which is \$/kW)</i>						
29	Summer Power Supply Adjustment	WP H-5.4	\$ 0.03139	\$ 0.03139	\$ 0.03414	\$ 0.03148	\$ 0.03148
30	Non-Summer Power Supply Adjustment	WP H-5.4	\$ 0.03139	\$ 0.03139	\$ 0.03414	\$ 0.03124	\$ 0.03124
31	GreenChoice®	WP H-5.4			Varies by Batch		
32	Regulatory Charge	WP H-5.4	\$ 4.43000	\$ 4.43000	\$ 3.93487	\$ 3.23766	\$ 3.23766
33	Supplemental Regulatory	WP H-5.4	\$ -	\$ -	\$ -	\$ -	\$ -
34	<i>Community Benefit Charges</i>						
35	Customer Assistance Program	WP H-5.4	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.4	\$ 0.00068	\$ -	\$ 0.00078	\$ 0.00145	\$ -
37	Energy Efficiency Services	WP H-5.4	\$ 0.00198	\$ 0.00198	\$ 0.00233	\$ 0.00246	\$ 0.00246

Notes:

Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.

Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.5

Work Paper H-2.5
Primary Voltage (< 3 MW)

WP H-2.5

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Blocks						
2	<i>Basic Charges</i>						
3	Customer Charge (\$/month)	WP H-5.5	\$ 250.00	\$ 236.00	\$ 576.72	\$ 275.00	\$ 275.00
4	Delivery Charge (\$/kW)	WP H-5.5	\$ 2.50	\$ 2.36	\$ 3.53	\$ 3.50	\$ 3.50
5							
6	<i>Demand Charges (\$/kW)</i>						
7	<i>Summer (June - Sept.)</i>						
8	All kW's	WP H-5.5	\$ 10.00	\$ 9.44	\$ 8.90	\$ 8.50	\$ 8.50
9	Empty Block	WP H-5.5	\$ 10.00	\$ 9.44	\$ 8.90	\$ 8.50	\$ 8.50
10	Empty Block	WP H-5.5	\$ 10.00	\$ 9.44	\$ 8.90	\$ 8.50	\$ 8.50
11							
12	<i>Non-Summer (Oct. - May)</i>						
13	All kW's	WP H-5.5	\$ 9.00	\$ 8.44	\$ 8.90	\$ 8.50	\$ 8.50
14	Empty Block	WP H-5.5	\$ 9.00	\$ 8.44	\$ 8.90	\$ 8.50	\$ 8.50
15	Empty Block	WP H-5.5	\$ 9.00	\$ 8.44	\$ 8.90	\$ 8.50	\$ 8.50
16							
17	<i>Energy Charges (\$/kWh)</i>						
18	<i>Summer (June - Sept.)</i>						
19	All kWh's	WP H-5.5	\$ 0.01263	\$ 0.01192	\$ 0.00000	\$ 0.00500	\$ 0.00487
20	Empty Block	WP H-5.5	\$ 0.01263	\$ 0.01192	\$ 0.00000	\$ 0.00500	\$ 0.00487
21	Empty Block	WP H-5.5	\$ 0.01263	\$ 0.01192	\$ 0.00000	\$ 0.00500	\$ 0.00487
22							
23	<i>Non-Summer (Oct. - May)</i>						
24	All kWh's	WP H-5.5	\$ 0.00763	\$ 0.00720	\$ 0.00000	\$ 0.00500	\$ 0.00487
25	Empty Block	WP H-5.5	\$ 0.00763	\$ 0.00720	\$ 0.00000	\$ 0.00500	\$ 0.00487
26	Empty Block	WP H-5.5	\$ 0.00763	\$ 0.00720	\$ 0.00000	\$ 0.00500	\$ 0.00487
27							
28	<i>Other Charges (\$/kWh except for Regulatory, which is \$/kW)</i>						
29	Summer Power Supply Adjustment	WP H-5.5	\$ 0.03068	\$ 0.03068	\$ 0.03338	\$ 0.03076	\$ 0.03076
30	Non-Summer Power Supply Adjustment	WP H-5.5	\$ 0.03068	\$ 0.03068	\$ 0.03338	\$ 0.03053	\$ 0.03053
31	GreenChoice®	WP H-5.5			Varies by Batch		
32	Regulatory Charge	WP H-5.5	\$ 6.75000	\$ 6.75000	\$ 3.90775	\$ 3.16364	\$ 3.16364
33	Supplemental Regulatory	WP H-5.5	\$ -	\$ -	\$ -	\$ -	\$ -
34	<i>Community Benefit Charges</i>						
35	Customer Assistance Program	WP H-5.5	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.5	\$ 0.00058	\$ -	\$ 0.00072	\$ 0.00141	\$ -
37	Energy Efficiency Services	WP H-5.5	\$ 0.00252	\$ 0.00252	\$ 0.00215	\$ 0.00240	\$ 0.00240

Notes:

- Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.
- Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.6

Work Paper H-2.6

WP H-2.6

Primary Voltage ($\geq 3 < 20$ MW)

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Blocks						
2	Basic Charges						
3	Customer Charge (\$/month)	WP H-5.6	\$ 2,000.00	\$ 1,872.00	\$ 8,010.51	\$ 2,200.00	\$ 2,200.00
4	Delivery Charge (\$/kW)	WP H-5.6	\$ 3.50	\$ 3.28	\$ 4.18	\$ 4.00	\$ 4.00
5							
6	Demand Charges (\$/kW)						
7	Summer (June - Sept.)						
8	All kWhs	WP H-5.6	\$ 11.25	\$ 10.53	\$ 9.73	\$ 9.50	\$ 9.50
9	Empty Block	WP H-5.6	\$ 11.25	\$ 10.53	\$ 9.73	\$ 9.50	\$ 9.50
10	Empty Block	WP H-5.6	\$ 11.25	\$ 10.53	\$ 9.73	\$ 9.50	\$ 9.50
11							
12	Non-Summer (Oct. - May)						
13	All kWhs	WP H-5.6	\$ 10.25	\$ 9.53	\$ 9.73	\$ 9.50	\$ 9.50
14	Empty Block	WP H-5.6	\$ 10.25	\$ 9.53	\$ 9.73	\$ 9.50	\$ 9.50
15	Empty Block	WP H-5.6	\$ 10.25	\$ 9.53	\$ 9.73	\$ 9.50	\$ 9.50
16							
17	Energy Charges (\$/kWh)						
18	Summer (June - Sept.)						
19	All kWhs	WP H-5.6	\$ 0.01265	\$ 0.01184	\$ 0.00000	\$ 0.00360	\$ 0.00350
20	Empty Block	WP H-5.6	\$ 0.01265	\$ 0.01184	\$ 0.00000	\$ 0.00360	\$ 0.00350
21	Empty Block	WP H-5.6	\$ 0.01265	\$ 0.01184	\$ 0.00000	\$ 0.00360	\$ 0.00350
22							
23	Non-Summer (Oct. - May)						
24	All kWhs	WP H-5.6	\$ 0.00765	\$ 0.00716	\$ 0.00000	\$ 0.00360	\$ 0.00350
25	Empty Block	WP H-5.6	\$ 0.00765	\$ 0.00716	\$ 0.00000	\$ 0.00360	\$ 0.00350
26	Empty Block	WP H-5.6	\$ 0.00765	\$ 0.00716	\$ 0.00000	\$ 0.00360	\$ 0.00350
27							
28	Other Charges (\$/kWh except for Regulatory, which is \$/kW)						
29	Summer Power Supply Adjustment	WP H-5.6	\$ 0.03068	\$ 0.03068	\$ 0.03338	\$ 0.03076	\$ 0.03076
30	Non-Summer Power Supply Adjustment	WP H-5.6	\$ 0.03068	\$ 0.03068	\$ 0.03338	\$ 0.03053	\$ 0.03053
31	GreenChoice®	WP H-5.6	Varies by Batch				
32	Regulatory Charge	WP H-5.6	\$ 0.69000	\$ 0.69000	\$ 3.61034	\$ 3.16364	\$ 3.16364
33	Supplemental Regulatory	WP H-5.6	\$ -	\$ -	\$ -	\$ -	\$ -
34	Community Benefit Charges						
35	Customer Assistance Program	WP H-5.6	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.6	\$ 0.00054	\$ -	\$ 0.00065	\$ 0.00141	\$ -
37	Energy Efficiency Services	WP H-5.6	\$ 0.00049	\$ 0.00049	\$ 0.00194	\$ 0.00240	\$ 0.00240

40 Notes:

41 Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.

42 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.7

Work Paper H-2.7

WP H-2.7

Primary Voltage (≥ 20 MW)

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Blocks						
2	Basic Charges						
3	Customer Charge (\$/month)	WP H-5.7	\$ 2,500.00	\$ 2,500.00	\$ 15,468.17	\$ 2,750.00	\$ 2,750.00
4	Delivery Charge (\$/kW)	WP H-5.7	\$ 3.50	\$ 3.50	\$ 4.51	\$ 4.50	\$ 4.50
5							
6	Demand Charges (\$/kW)						
7	Summer (June - Sept.)						
8	All kW's	WP H-5.7	\$ 12.00	\$ 12.00	\$ 11.58	\$ 10.25	\$ 10.25
9	Empty Block	WP H-5.7	\$ 12.00	\$ 12.00	\$ 11.58	\$ 10.25	\$ 10.25
10	Empty Block	WP H-5.7	\$ 12.00	\$ 12.00	\$ 11.58	\$ 10.25	\$ 10.25
11							
12	Non-Summer (Oct. - May)						
13	All kW's	WP H-5.7	\$ 11.00	\$ 11.00	\$ 11.58	\$ 10.25	\$ 10.25
14	Empty Block	WP H-5.7	\$ 11.00	\$ 11.00	\$ 11.58	\$ 10.25	\$ 10.25
15	Empty Block	WP H-5.7	\$ 11.00	\$ 11.00	\$ 11.58	\$ 10.25	\$ 10.25
16							
17	Energy Charges (\$/kWh)						
18	Summer (June - Sept.)						
19	All kWhs	WP H-5.7	\$ 0.00760	\$ 0.00760	\$ 0.00000	\$ 0.00300	\$ 0.00300
20	Empty Block	WP H-5.7	\$ 0.00760	\$ 0.00760	\$ 0.00000	\$ 0.00300	\$ 0.00300
21	Empty Block	WP H-5.7	\$ 0.00760	\$ 0.00760	\$ 0.00000	\$ 0.00300	\$ 0.00300
22							
23	Non-Summer (Oct. - May)						
24	All kWhs	WP H-5.7	\$ 0.00260	\$ 0.00260	\$ 0.00000	\$ 0.00300	\$ 0.00300
25	Empty Block	WP H-5.7	\$ 0.00260	\$ 0.00260	\$ 0.00000	\$ 0.00300	\$ 0.00300
26	Empty Block	WP H-5.7	\$ 0.00260	\$ 0.00260	\$ 0.00000	\$ 0.00300	\$ 0.00300
27							
28	Other Charges (\$/kWh except for Regulatory, which is \$/kW)						
29	Summer Power Supply Adjustment	WP H-5.7	\$ 0.03068	\$ 0.03068	\$ 0.03338	\$ 0.03076	\$ 0.03076
30	Non-Summer Power Supply Adjustment	WP H-5.7	\$ 0.03068	\$ 0.03068	\$ 0.03338	\$ 0.03053	\$ 0.03053
31	GreenChoice®	WP H-5.7	Varies by Batch				
32	Regulatory Charge	WP H-5.7	\$ 5.18000	\$ 5.18000	\$ 4.47082	\$ 3.16364	\$ 3.16364
33	Supplemental Regulatory	WP H-5.7	\$ -	\$ -	\$ -	\$ -	\$ -
34	Community Benefit Charges						
35	Customer Assistance Program	WP H-5.7	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.7	\$ 0.00051	\$ -	\$ 0.00062	\$ 0.00141	\$ -
37	Energy Efficiency Services	WP H-5.7	\$ 0.00114	\$ 0.00114	\$ 0.00184	\$ 0.00240	\$ 0.00240

40 Notes:

41 Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.

42 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.8

Work Paper H-2.8

Primary Voltage (≥ 20 MW @ 85% aLF)

WP H-2.8

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Blocks						
2	<i>Basic Charges</i>						
3	Customer Charge (\$/month)	WP H-5.8	\$ 12,000.00	\$ 12,000.00	\$ 15,468.17	\$ 15,470.00	\$ 15,470.00
4	Delivery Charge (\$/kW)	WP H-5.8	\$ 3.75	\$ 3.75	\$ 4.51	\$ 4.50	\$ 4.50
5							
6	<i>Demand Charges (\$/kW)</i>						
7	<i>Summer (June - Sept.)</i>						
8	All kW	WP H-5.8	\$ 11.10	\$ 11.10	\$ 11.58	\$ 11.58	\$ 11.58
9	Empty Block	WP H-5.8	\$ 11.10	\$ 11.10	\$ 11.58	\$ 11.58	\$ 11.58
10	Empty Block	WP H-5.8	\$ 11.10	\$ 11.10	\$ 11.58	\$ 11.58	\$ 11.58
11							
12	<i>Non-Summer (Oct. - May)</i>						
13	All kW	WP H-5.8	\$ 11.10	\$ 11.10	\$ 11.58	\$ 11.58	\$ 11.58
14	Empty Block	WP H-5.8	\$ 11.10	\$ 11.10	\$ 11.58	\$ 11.58	\$ 11.58
15	Empty Block	WP H-5.8	\$ 11.10	\$ 11.10	\$ 11.58	\$ 11.58	\$ 11.58
16							
17	<i>Energy Charges (\$/kWh)</i>						
18	<i>Summer (June - Sept.)</i>						
19	All kWh	WP H-5.8	\$ 0.00370	\$ 0.00370	\$ 0.00000	\$ -	\$ -
20	Empty Block	WP H-5.8	\$ 0.00370	\$ 0.00370	\$ 0.00000	\$ -	\$ -
21	Empty Block	WP H-5.8	\$ 0.00370	\$ 0.00370	\$ 0.00000	\$ -	\$ -
22							
23	<i>Non-Summer (Oct. - May)</i>						
24	All kWh	WP H-5.8	\$ 0.00370	\$ 0.00370	\$ 0.00000	\$ -	\$ -
25	Empty Block	WP H-5.8	\$ 0.00370	\$ 0.00370	\$ 0.00000	\$ -	\$ -
26	Empty Block	WP H-5.8	\$ 0.00370	\$ 0.00370	\$ 0.00000	\$ -	\$ -
27							
28	<i>Other Charges (\$/kWh except for Regulatory, which is \$/kW)</i>						
29	Summer Power Supply Adjustment	WP H-5.8	\$ 0.03068	\$ 0.03068	\$ 0.03338	\$ 0.03076	\$ 0.03076
30	Non-Summer Power Supply Adjustment	WP H-5.8	\$ 0.03068	\$ 0.03068	\$ 0.03338	\$ 0.03053	\$ 0.03053
31	GreenChoice®	WP H-5.8			Varies by Batch		
32	Regulatory Charge	WP H-5.8	\$ 5.18000	\$ 5.18000	\$ 4.47082	\$ 3.90609	\$ 3.90609
33	Supplemental Regulatory	WP H-5.8	\$ -	\$ -	\$ -	\$ -	\$ -
34	<i>Community Benefit Charges</i>						
35	Customer Assistance Program	WP H-5.8	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.8	\$ -	\$ -	\$ 0.00062	\$ -	\$ -
37	Energy Efficiency Services	WP H-5.8	\$ -	\$ -	\$ 0.00184	\$ -	\$ -

Notes:

- Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.
- Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.9

Work Paper H-2.9
Transmission Voltage

WP H-2.9

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)	(C)	(D)	(E)
1	Standard - Seasonal Blocks						
2	<i>Basic Charges</i>						
3	Customer Charge (\$/month)	WP H-5.9	\$ 2,500.00	\$ 2,500.00	\$ 8,671.39	\$ 2,750.00	\$ 2,750.00
4	Delivery Charge (\$/kW)	WP H-5.9	\$ -	\$ -	\$ 0.74	\$ -	\$ -
5							
6	<i>Demand Charges (\$/kW)</i>						
7	Summer (June - Sept.)						
8	All kW's	WP H-5.9	\$ 12.00	\$ 12.00	\$ 4.03	\$ 12.00	\$ 12.00
9	Empty Block	WP H-5.9	\$ 12.00	\$ 12.00	\$ 4.03	\$ 12.00	\$ 12.00
10	Empty Block	WP H-5.9	\$ 12.00	\$ 12.00	\$ 4.03	\$ 12.00	\$ 12.00
11							
12	Non-Summer (Oct. - May)						
13	All kW's	WP H-5.9	\$ 11.00	\$ 11.00	\$ 4.03	\$ 12.00	\$ 12.00
14	Empty Block	WP H-5.9	\$ 11.00	\$ 11.00	\$ 4.03	\$ 12.00	\$ 12.00
15	Empty Block	WP H-5.9	\$ 11.00	\$ 11.00	\$ 4.03	\$ 12.00	\$ 12.00
16							
17	<i>Energy Charges (\$/kWh)</i>						
18	Summer (June - Sept.)						
19	All kWh's	WP H-5.9	\$ 0.00815	\$ 0.00815	\$ 0.00000	\$ 0.00500	\$ 0.00500
20	Empty Block	WP H-5.9	\$ 0.00815	\$ 0.00815	\$ 0.00000	\$ 0.00500	\$ 0.00500
21	Empty Block	WP H-5.9	\$ 0.00815	\$ 0.00815	\$ 0.00000	\$ 0.00500	\$ 0.00500
22							
23	Non-Summer (Oct. - May)						
24	All kWh's	WP H-5.9	\$ 0.00615	\$ 0.00615	\$ 0.00000	\$ 0.00500	\$ 0.00500
25	Empty Block	WP H-5.9	\$ 0.00615	\$ 0.00615	\$ 0.00000	\$ 0.00500	\$ 0.00500
26	Empty Block	WP H-5.9	\$ 0.00615	\$ 0.00615	\$ 0.00000	\$ 0.00500	\$ 0.00500
27							
28	<i>Other Charges (\$/kWh except for Regulatory, which is \$/kW)</i>						
29	Summer Power Supply Adjustment	WP H-5.9	\$ 0.03029	\$ 0.03029	\$ 0.03295	\$ 0.03037	\$ 0.03037
30	Non-Summer Power Supply Adjustment	WP H-5.9	\$ 0.03029	\$ 0.03029	\$ 0.03295	\$ 0.03015	\$ 0.03015
31	GreenChoice®	WP H-5.9			Varies by Batch		
32	Regulatory Charge	WP H-5.9	\$ 2.79000	\$ 2.79000	\$ 0.30871	\$ 3.12389	\$ 3.12389
33	Supplemental Regulatory	WP H-5.9	\$ -	\$ -	\$ -	\$ -	\$ -
34	Community Benefit Charges						
35	Customer Assistance Program	WP H-5.9	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.9	\$ 0.00045	\$ -	\$ 0.00053	\$ 0.00139	\$ -
37	Energy Efficiency Services	WP H-5.9	\$ 0.00146	\$ 0.00146	\$ 0.00158	\$ 0.00237	\$ 0.00237

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40 Notes:

41 Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.

42 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.10

Work Paper H-2.10

WP H-2.10

Transmission Voltage (≥ 20 MW @ 85% aLF)

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates	
			Inside	Outside		Inside	Outside
			(A)	(B)		(C)	(D)
1	Standard - Seasonal Blocks						
2	Basic Charges						
3	Customer Charge (\$/month)	WP H-5.10	\$ 2,500.00	\$ 2,500.00	\$ 21,121.62	\$ 21,120.00	\$ 21,120.00
4	Delivery Charge (\$/kW)	WP H-5.10	\$ -	\$ -	\$ 0.73	\$ -	\$ -
5							
6	Demand Charges (\$/kW)						
7	Summer (June - Sept.)						
8	All kW's	WP H-5.10	\$ 10.06	\$ 10.06	\$ 11.41	\$ 11.41	\$ 11.41
9	Empty Block	WP H-5.10	\$ 10.06	\$ 10.06	\$ 11.41	\$ 11.41	\$ 11.41
10	Empty Block	WP H-5.10	\$ 10.06	\$ 10.06	\$ 11.41	\$ 11.41	\$ 11.41
11							
12	Non-Summer (Oct. - May)						
13	All kW's	WP H-5.10	\$ 9.10	\$ 9.10	\$ 11.41	\$ 11.41	\$ 11.41
14	Empty Block	WP H-5.10	\$ 9.10	\$ 9.10	\$ 11.41	\$ 11.41	\$ 11.41
15	Empty Block	WP H-5.10	\$ 9.10	\$ 9.10	\$ 11.41	\$ 11.41	\$ 11.41
16							
17	Energy Charges (\$/kWh)						
18	Summer (June - Sept.)						
19	All kWhs	WP H-5.10	\$ 0.00476	\$ 0.00476	\$ 0.00000	\$ 0.00115	\$ 0.00115
20	Empty Block	WP H-5.10	\$ 0.00476	\$ 0.00476	\$ 0.00000	\$ 0.00115	\$ 0.00115
21	Empty Block	WP H-5.10	\$ 0.00476	\$ 0.00476	\$ 0.00000	\$ 0.00115	\$ 0.00115
22							
23	Non-Summer (Oct. - May)						
24	All kWhs	WP H-5.10	\$ 0.00276	\$ 0.00276	\$ 0.00000	\$ 0.00115	\$ 0.00115
25	Empty Block	WP H-5.10	\$ 0.00276	\$ 0.00276	\$ 0.00000	\$ 0.00115	\$ 0.00115
26	Empty Block	WP H-5.10	\$ 0.00276	\$ 0.00276	\$ 0.00000	\$ 0.00115	\$ 0.00115
27							
28	Other Charges (\$/kWh except for Regulatory, which is \$/kW)						
29	Summer Power Supply Adjustment	WP H-5.10	\$ 0.03029	\$ 0.03029	\$ 0.03295	\$ 0.03037	\$ 0.03037
30	Non-Summer Power Supply Adjustment	WP H-5.10	\$ 0.03029	\$ 0.03029	\$ 0.03295	\$ 0.03015	\$ 0.03015
31	GreenChoice®	WP H-5.10			Varies by Batch		
32	Regulatory Charge	WP H-5.10	\$ 4.12000	\$ 4.12000	\$ 4.53999	\$ 3.98407	\$ 3.98407
33	Supplemental Regulatory	WP H-5.10	\$ -	\$ -	\$ -	\$ -	\$ -
34	Community Benefit Charges						
35	Customer Assistance Program	WP H-5.10	\$ 0.00065	\$ 0.00065	\$ -	\$ 0.00065	\$ 0.00065
36	Service Area Lighting	WP H-5.10	\$ -	\$ -	\$ 0.00056	\$ -	\$ -
37	Energy Efficiency Services	WP H-5.10	\$ -	\$ -	\$ 0.00167	\$ -	\$ -

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40 Notes:

41 Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.

42 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.11

Work Paper H-2.11
Service Territory Lighting

WP H-2.11

No.	Description	Reference	Existing Rates		Cost of Service		Proposed Rates	
			(A)	(B)	(C)			
1	<i>Service Area Lighting</i>							
2	<i>(Applicable to Entire Service Territory)</i>							
3	<i>Basic Charges</i>							
4	Customer Charge (\$/month)	WP H-5.11	\$	-	\$	-	\$	-
5	Delivery Charge (\$/month/Bulb)	WP H-5.11	\$	-	\$	16.52	\$	-
6								
7	<i>Energy Charges (\$/kWh)</i>							
8	Summer (June - Sept.)							
9	All kWh	WP H-5.11	\$	0.232190	\$	0.074071	\$	0.232190
10								
11	Winter (Oct. - May)							
12	All kWh	WP H-5.11	\$	0.232190	\$	0.073613	\$	0.232190
13								
14	<i>Other Charges (\$/kWh)</i>							
15	Power Supply Adjustment	WP H-5.11	\$	0.031390	\$	-	\$	0.031479
16	GreenChoice®	WP H-5.11	Varies by Batch					
17	Regulatory Charge	WP H-5.11	\$	0.000360	\$	-	\$	-
18								
19								
20	<i>City-Owned Outdoor Lighting, Non-Metered</i>							
21	<i>(Security Lighting)</i>							
22	<i>Basic Charges (\$/month/Fixture)</i>							
23	100W or Less (Billable 35 kWh)	WP H-5.12	\$	7.03	\$	16.52	\$	7.03
24	101W - 175W (Billable 60 kWh)	WP H-5.12	\$	18.07	\$	16.52	\$	12.05
25	176W - 250W (Billable 90 kWh)	WP H-5.12	\$	12.05	\$	16.52	\$	18.07
26	251W or Greater (Billable 140 kWh)	WP H-5.12	\$	28.12	\$	16.52	\$	28.12
27								
28	<i>Other Charges (\$/kWh)</i>							
29	Summer Power Supply Adjustment	WP H-5.12	\$	0.031390	\$	0.03414	\$	0.03148
30	Non-Summer Power Supply Adjustment	WP H-5.12	\$	0.031390	\$	0.03414	\$	0.03124
31	GreenChoice®	WP H-5.12	Varies by Batch					
32	Regulatory Charge	WP H-5.12	\$	-	\$	0.00055	\$	-
33	Community Benefit Charges							
34	Customer Assistance Program	WP H-5.12	\$	-	\$	-	\$	-
35	Service Area Lighting	WP H-5.12	\$	-	\$	0.00281	\$	-
36	Energy Efficiency Services	WP H-5.12	\$	-	\$	0.00840	\$	-
37								
38								

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.11

Service Territory Lighting

No.	Description	Reference	Existing Rates	Cost of Service	Proposed Rates
			(A)	(B)	(C)
39	<i>Customer-Owned, Non-Metered</i>				
40	<i>(TXDOT)</i>				
41	<i>Basic Charges</i>				
42	Customer Charge (\$/month)	WP H-5.13	\$ -	\$ -	\$ -
43					
44	<i>Energy Charges (\$/kWh)</i>				
45	<i>Summer (June - Sept.)</i>				
46	All kWh	WP H-5.13	\$ 0.026040	\$ 0.029636	\$ 0.026040
47					
48	<i>Winter (Oct. - May)</i>				
49	All kWh	WP H-5.13	\$ 0.026040	\$ 0.029636	\$ 0.026040
50					
51	<i>Other Charges (\$/kWh)</i>				
52	Summer Power Supply Adjustment	WP H-5.13	\$ 0.031390	\$ 0.034141	\$ 0.031479
53	Non-Summer Power Supply Adjustment	WP H-5.13	\$ 0.031390	\$ 0.034141	\$ 0.031243
54	GreenChoice®	WP H-5.13		Varies by Batch	
55	Regulatory Charge	WP H-5.13	\$ 0.000650	\$ 0.000547	\$ -
56	<i>Community Benefit Charges</i>				
57	Customer Assistance Program	WP H-5.13	\$ 0.000650	\$ -	\$ -
58	Service Area Lighting	WP H-5.13	\$ 0.000480	\$ 0.000615	\$ -
59	Energy Efficiency Services	WP H-5.13	\$ -	\$ 0.001839	\$ -
60					
61					

Austin Energy
Electric Cost of Service and Rate Design

WP H-2.11

Service Territory Lighting

No.	Description	Reference	Existing Rates		Cost of Service	Proposed Rates		
			(A)	(B)	(C)			
62	<i>Customer-Owned, Metered</i>							
63	<i>(Athletic Fields)</i>							
64	<i>Basic Charges</i>							
65	Customer Charge (\$/month)	WP H-5.14	\$	15.00	\$	18.36	\$	15.00
66								
67	<i>Energy Charges (\$/kWh)</i>							
68	Summer (June - Sept.)							
69	All kWh	WP H-5.14	\$	0.069830	\$	0.091342	\$	0.061750
70								
71	Winter (Oct. - May)							
72	All kWh	WP H-5.14	\$	0.054830	\$	0.091342	\$	0.061750
73								
74	<i>Other Charges (\$/kWh)</i>							
75	Summer Power Supply Adjustment	WP H-5.14	\$	0.031390	\$	0.034141	\$	0.031479
76	Non-Summer Power Supply Adjustment	WP H-5.14	\$	0.031390	\$	0.034141	\$	0.031243
77	GreenChoice®	WP H-5.14	Varies by Batch					
78	Regulatory Charge	WP H-5.14	\$	0.005440	\$	0.005382	\$	-
79	Community Benefit Charges							
80	Customer Assistance Program	WP H-5.14	\$	0.000650	\$	-	\$	-
81	Service Area Lighting	WP H-5.14	\$	0.000810	\$	0.001296	\$	-
82	Energy Efficiency Services	WP H-5.14	\$	-	\$	0.003879	\$	-

84 Notes:

85 Power Supply Adjustment shown for Cost of Service is equal to the TY 2014 average fuel cost. The Proposed Rate pass-through charges are estimated for FY 2017 and are subject to revision prior to implementation of rates.

86 Regulatory charge includes ERCOT administration fees and transmission access charge (FERC Acct. 565).

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-3

Schedule H-3
Bill Impact (Overview)

Schedule H-3

Annual Average Change in Monthly Bill Under Proposed Rates vs. Current Rates

No.	Customer Class by Usage	Bill Frequency	Cum. Bill Frequency	Inside		Outside	
				\$	%	\$	%
	(A)	(B)		(C)	(D)	(E)	(F)
1	Residential						
2	0 and Below (kWh)	0	0.0%	\$ -	0.0%	\$ -	0.0%
3	1 - 250 (kWh)	390,124	8.7%	\$ 0.93	4.8%	\$ 1.31	6.8%
4	251 - 500 (kWh)	908,516	28.9%	\$ 2.80	7.4%	\$ 3.92	10.4%
5	501 - 750 (kWh)	869,872	48.3%	\$ 2.42	3.9%	\$ 3.84	6.3%
6	751 - 1000 (kWh)	647,320	62.7%	\$ (0.22)	-0.2%	\$ 1.08	1.2%
7	1001 - 1250 (kWh)	487,634	73.5%	\$ (2.15)	-1.8%	\$ (0.77)	-0.6%
8	1251 - 1500 (kWh)	356,103	81.5%	\$ (3.38)	-2.2%	\$ (1.72)	-1.1%
9	1501 - 1750 (kWh)	250,444	87.0%	\$ (4.52)	-2.4%	\$ (2.66)	-1.4%
10	1751 - 2000 (kWh)	173,203	90.9%	\$ (5.57)	-2.5%	\$ (3.61)	-1.7%
11	2001 - 2500 (kWh)	162,859	94.5%	\$ (7.15)	-2.6%	\$ (5.03)	-1.9%
12	2501 - 3000 (kWh)	86,963	96.5%	\$ (7.84)	-2.2%	\$ (6.92)	-2.1%
13	3001 - 3500 (kWh)	53,808	97.7%	\$ (7.14)	-1.7%	\$ (8.81)	-2.2%
14	3501 - 4000 (kWh)	59,576	99.0%	\$ (6.42)	-1.3%	\$ (10.71)	-2.3%
15	4001 and Above (kWh)	45,484	100.0%	\$ (6.07)	-1.1%	\$ (11.65)	-2.4%
16							
17	Customer Assistance Program						
18	0 and Below (kWh)	0	0.0%	\$ -	0.0%	\$ -	0.0%
19	1 - 250 (kWh)	24,053	3.6%	\$ 0.84	10.3%	\$ 1.18	14.3%
20	251 - 500 (kWh)	61,706	12.9%	\$ 2.52	10.3%	\$ 3.52	14.3%
21	501 - 750 (kWh)	83,189	25.4%	\$ 2.17	4.8%	\$ 3.46	7.6%
22	751 - 1000 (kWh)	80,837	37.5%	\$ (0.19)	-0.3%	\$ 0.97	1.4%
23	1001 - 1250 (kWh)	74,040	48.7%	\$ (1.93)	-2.0%	\$ (0.69)	-0.7%
24	1251 - 1500 (kWh)	66,003	58.6%	\$ (3.04)	-2.4%	\$ (1.55)	-1.2%
25	1501 - 1750 (kWh)	56,157	67.0%	\$ (4.06)	-2.6%	\$ (2.40)	-1.5%
26	1751 - 2000 (kWh)	45,859	73.9%	\$ (5.01)	-2.7%	\$ (3.25)	-1.8%
27	2001 - 2500 (kWh)	61,630	83.2%	\$ (6.42)	-2.7%	\$ (4.53)	-2.0%
28	2501 - 3000 (kWh)	39,028	89.0%	\$ (7.05)	-2.3%	\$ (6.23)	-2.2%
29	3001 - 3500 (kWh)	24,729	92.8%	\$ (6.42)	-1.7%	\$ (7.93)	-2.3%
30	3501 - 4000 (kWh)	18,008	95.5%	\$ (5.78)	-1.3%	\$ (9.64)	-2.4%
31	4001 and Above (kWh)	30,200	100.0%	\$ (5.47)	-1.2%	\$ (10.48)	-2.5%
32							

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-3

Schedule H-3
Bill Impact (Overview)

Schedule H-3

Annual Average Change in Monthly Bill Under Proposed Rates vs. Current Rates

No.	Customer Class by Usage	Bill Frequency	Cum. Bill Frequency	Inside		Outside	
				\$	%	\$	%
		(A)	(B)	(C)	(D)	(E)	(F)
33	Secondary Voltage (< 10 kW)						
34	0% LF	36,551	10.4%	\$ -	0.0%	\$ -	0.0%
35	10% LF	48,480	24.2%	\$ (1.32)	-2.4%	\$ (1.50)	-2.7%
36	20% LF	42,163	36.1%	\$ (2.64)	-2.8%	\$ (2.99)	-3.2%
37	30% LF	31,610	45.1%	\$ (3.96)	-3.0%	\$ (4.49)	-3.5%
38	40% LF	51,077	59.6%	\$ (5.28)	-3.1%	\$ (5.99)	-3.6%
39	50% LF	43,225	71.9%	\$ (6.60)	-3.2%	\$ (7.49)	-3.7%
40	60% LF	16,368	76.5%	\$ (7.92)	-3.3%	\$ (8.99)	-3.7%
41	70% LF	9,886	79.3%	\$ (9.25)	-3.3%	\$ (10.48)	-3.8%
42	80% LF	10,815	82.4%	\$ (10.56)	-3.3%	\$ (11.97)	-3.8%
43	90% LF	19,923	88.1%	\$ (11.88)	-3.3%	\$ (13.48)	-3.8%
44	100% LF	41,973	100.0%	\$ (13.20)	-3.4%	\$ (14.98)	-3.8%
45							
46	Secondary Voltage (≥ 10 < 300 kW)						
47	0% LF	9,738	4.9%	\$ 2.50	10.0%	\$ 2.50	10.0%
48	10% LF	29,956	20.0%	\$ (28.34)	-5.8%	\$ (29.15)	-6.0%
49	20% LF	40,134	40.3%	\$ (32.55)	-5.4%	\$ (35.51)	-5.9%
50	30% LF	39,048	60.0%	\$ (36.75)	-5.1%	\$ (41.85)	-5.9%
51	40% LF	33,647	77.0%	\$ (40.95)	-4.9%	\$ (48.20)	-5.9%
52	50% LF	24,561	89.4%	\$ (45.15)	-4.8%	\$ (54.55)	-5.8%
53	60% LF	12,389	95.7%	\$ (49.35)	-4.7%	\$ (60.89)	-5.8%
54	70% LF	5,070	98.2%	\$ (53.56)	-4.6%	\$ (67.24)	-5.8%
55	80% LF	1,794	99.1%	\$ (57.76)	-4.5%	\$ (73.59)	-5.8%
56	90% LF	534	99.4%	\$ (61.96)	-4.4%	\$ (79.94)	-5.8%
57	100% LF	1,192	100.0%	\$ (66.16)	-4.4%	\$ (86.28)	-5.8%
58							
59	Secondary Voltage (≥ 300 kW)						
60	0% LF	91	0.8%	\$ 6.50	10.0%	\$ 6.50	10.0%
61	10% LF	270	3.2%	\$ (69.24)	-4.4%	\$ (70.47)	-4.5%
62	20% LF	714	9.6%	\$ (60.54)	-3.2%	\$ (68.27)	-3.7%
63	30% LF	1,289	21.2%	\$ (51.85)	-2.4%	\$ (66.07)	-3.1%
64	40% LF	1,828	37.6%	\$ (43.16)	-1.8%	\$ (63.87)	-2.6%
65	50% LF	2,149	56.9%	\$ (34.46)	-1.3%	\$ (61.67)	-2.3%
66	60% LF	1,908	74.0%	\$ (25.77)	-0.8%	\$ (59.47)	-2.0%
67	70% LF	1,536	87.8%	\$ (17.09)	-0.5%	\$ (57.27)	-1.7%
68	80% LF	721	94.2%	\$ (8.39)	-0.2%	\$ (55.07)	-1.5%
69	90% LF	161	95.7%	\$ 0.30	0.0%	\$ (52.86)	-1.4%
70	100% LF	482	100.0%	\$ 8.99	0.2%	\$ (50.66)	-1.2%
71							



































Austin Energy
Electric Cost of Service and Rate Design

Schedule H-3

Schedule H-3
Bill Impact (Overview)

Schedule H-3

Annual Average Change in Monthly Bill Under Proposed Rates vs. Current Rates

No.	Customer Class by Usage		Bill Frequency	Cum. Bill Frequency	Inside		Outside	
					\$	%	\$	%
			(A)	(B)	(C)	(D)	(E)	(F)
72	Primary Service (< 3 MW)							
73	0% LF		63	5.2%	\$ 25.00	10.0%	\$ 39.00	16.5%
74	10% LF		68	10.9%	\$ (5,505.07)	-16.7%	\$ (4,489.16)	-14.1%
75	20% LF		67	16.4%	\$ (5,905.59)	-15.7%	\$ (4,937.76)	-13.6%
76	30% LF		80	23.0%	\$ (6,306.11)	-14.8%	\$ (5,386.37)	-13.1%
77	40% LF		153	35.7%	\$ (6,706.64)	-14.2%	\$ (5,834.98)	-12.8%
78	50% LF		150	48.1%	\$ (7,107.16)	-13.7%	\$ (6,283.60)	-12.5%
79	60% LF		152	60.7%	\$ (7,507.68)	-13.2%	\$ (6,732.20)	-12.2%
80	70% LF		246	81.1%	\$ (7,908.21)	-12.8%	\$ (7,180.82)	-12.0%
81	80% LF		103	89.6%	\$ (8,308.73)	-12.5%	\$ (7,629.43)	-11.8%
82	90% LF		21	91.4%	\$ (8,709.26)	-12.2%	\$ (8,078.05)	-11.7%
83	100% LF		104	100.0%	\$ (9,109.78)	-12.0%	\$ (8,526.65)	-11.6%
84								
85	Primary Service (≥ 3 < 20 MW)							
86	0% LF		-	0.0%	\$ 200.00	10.0%	\$ 328.00	17.5%
87	10% LF		2	0.9%	\$ 16,907.41	9.4%	\$ 26,161.07	15.4%
88	20% LF		4	2.6%	\$ 14,711.74	7.0%	\$ 23,691.06	11.9%
89	30% LF		10	6.8%	\$ 12,516.09	5.2%	\$ 21,221.05	9.3%
90	40% LF		8	10.3%	\$ 10,320.42	3.8%	\$ 18,751.05	7.3%
91	50% LF		10	14.5%	\$ 8,124.76	2.7%	\$ 16,281.04	5.6%
92	60% LF		22	23.9%	\$ 5,929.11	1.8%	\$ 13,811.04	4.3%
93	70% LF		36	39.3%	\$ 3,733.44	1.0%	\$ 11,341.03	3.3%
94	80% LF		61	65.4%	\$ 1,537.78	0.4%	\$ 8,871.02	2.4%
95	90% LF		67	94.0%	\$ (657.88)	-0.2%	\$ 6,401.02	1.6%
96	100% LF		14	100.0%	\$ (2,853.54)	-0.6%	\$ 3,931.01	0.9%
97								
98	Primary Service (≥ 20 MW)							
99	0% LF				\$ 250.00	10.0%	\$ 250.00	10.0%
100	10% LF				\$ (101,733.46)	-8.9%	\$ (105,027.52)	-9.2%
101	20% LF				\$ (98,732.26)	-7.7%	\$ (105,320.38)	-8.3%
102	30% LF				\$ (95,731.07)	-6.8%	\$ (105,613.24)	-7.5%
103	40% LF				\$ (92,729.88)	-6.0%	\$ (105,906.11)	-6.9%
104	50% LF				\$ (89,728.68)	-5.3%	\$ (106,198.97)	-6.3%
105	60% LF				\$ (86,727.48)	-4.8%	\$ (106,491.83)	-5.9%
106	70% LF				\$ (83,726.29)	-4.3%	\$ (106,784.69)	-5.5%
107	80% LF				\$ (80,725.10)	-3.9%	\$ (107,077.56)	-5.2%
108	90% LF				\$ (77,723.90)	-3.5%	\$ (107,370.42)	-4.9%
109	100% LF				\$ (74,722.70)	-3.2%	\$ (107,663.28)	-4.6%
110								

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-3

Schedule H-3
Bill Impact (Overview)

Schedule H-3

Annual Average Change in Monthly Bill Under Proposed Rates vs. Current Rates

No.	Customer Class by Usage	Bill Frequency	Cum. Bill Frequency	Inside		Outside	
				\$	%	\$	%
		(A)	(B)	(C)	(D)	(E)	(F)
111	Primary Service (≥ 20 MW @ 85% aLF)						
112	0% LF			\$ 3,470.00	28.9%	\$ 3,470.00	28.9%
113	10% LF			\$ (12,501.71)	-1.1%	\$ (12,501.71)	-1.1%
114	20% LF			\$ (26,277.77)	-2.1%	\$ (26,277.77)	-2.1%
115	30% LF			\$ (40,053.84)	-2.9%	\$ (40,053.84)	-2.9%
116	40% LF			\$ (53,829.90)	-3.5%	\$ (53,829.90)	-3.5%
117	50% LF			\$ (67,605.96)	-4.1%	\$ (67,605.96)	-4.1%
118	60% LF			\$ (81,382.02)	-4.6%	\$ (81,382.02)	-4.6%
119	70% LF			\$ (95,158.08)	-5.0%	\$ (95,158.08)	-5.0%
120	80% LF			\$ (108,934.14)	-5.3%	\$ (108,934.14)	-5.3%
121	90% LF			\$ (122,710.21)	-5.7%	\$ (122,710.21)	-5.7%
122	100% LF			\$ (136,486.27)	-6.0%	\$ (136,486.27)	-6.0%
123							
124	Transmission Service						
125	0% LF			\$ 250.00	10.0%	\$ 250.00	10.0%
126	10% LF			\$ 998.76	6.5%	\$ 947.04	6.2%
127	20% LF			\$ 997.11	5.7%	\$ 893.66	5.1%
128	30% LF			\$ 995.45	5.1%	\$ 840.28	4.3%
129	40% LF			\$ 993.80	4.6%	\$ 786.90	3.6%
130	50% LF			\$ 992.14	4.1%	\$ 733.52	3.1%
131	60% LF			\$ 990.49	3.8%	\$ 680.14	2.6%
132	70% LF			\$ 988.84	3.5%	\$ 626.77	2.2%
133	80% LF			\$ 987.18	3.2%	\$ 573.39	1.9%
134	90% LF			\$ 985.53	3.0%	\$ 520.01	1.6%
135	100% LF			\$ 983.87	2.8%	\$ 466.62	1.4%
136							
137	Transmission Service (≥ 20 MW @ 85% aLF)						
138	0% LF			\$ 18,620.00	744.8%	\$ 18,620.00	744.8%
139	10% LF			\$ 249,147.39	11.3%	\$ 249,147.39	11.3%
140	20% LF			\$ 225,692.61	8.9%	\$ 225,692.61	8.9%
141	30% LF			\$ 202,237.82	7.0%	\$ 202,237.82	7.0%
142	40% LF			\$ 178,783.04	5.5%	\$ 178,783.04	5.5%
143	50% LF			\$ 155,328.25	4.3%	\$ 155,328.25	4.3%
144	60% LF			\$ 131,873.46	3.4%	\$ 131,873.46	3.4%
145	70% LF			\$ 108,418.68	2.5%	\$ 108,418.68	2.5%
146	80% LF			\$ 84,963.89	1.8%	\$ 84,963.89	1.8%
147	90% LF			\$ 61,509.10	1.2%	\$ 61,509.10	1.2%
148	100% LF			\$ 38,054.31	0.7%	\$ 38,054.31	0.7%

Schedule H-3.1

Prepared by Austin Energy's Rates and Forecasting Division

Schedule H-3.2

Prepared by Austin Energy's Rates and Forecasting Division

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.1.1

Work Paper H-3.1.1
Residential (Inside City of Austin)

WP H-3.1.1

Bill Impact Tables on an Average Basis for the Residential Customer Class (Inside City of Austin)

		Existing			Cost of Service			Proposed			
No.	Energy (kWh) per Month	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Summer										
2	0 and Below (kWh)	0	0.0%	0.0%	\$ 10.00	\$ 39.27	\$ 29.27	292.70%	\$ 10.00	\$ -	0.00%
3	1 - 250 (kWh)	63,488	4.8%	4.8%	\$ 20.51	\$ 49.53	\$ 29.02	141.49%	\$ 20.21	\$ (0.30)	-1.46%
4	251 - 500 (kWh)	150,689	11.3%	16.1%	\$ 41.53	\$ 70.05	\$ 28.52	68.67%	\$ 40.64	\$ (0.89)	-2.14%
5	501 - 750 (kWh)	229,311	17.2%	33.3%	\$ 68.42	\$ 90.57	\$ 22.15	32.37%	\$ 63.93	\$ (4.49)	-6.56%
6	751 - 1000 (kWh)	239,560	18.0%	51.2%	\$ 101.19	\$ 111.09	\$ 9.90	9.78%	\$ 90.11	\$ (11.08)	-10.95%
7	1001 - 1250 (kWh)	204,577	15.3%	66.6%	\$ 135.33	\$ 131.61	\$ (3.72)	-2.75%	\$ 118.77	\$ (16.56)	-12.24%
8	1251 - 1500 (kWh)	153,569	11.5%	78.1%	\$ 170.85	\$ 152.13	\$ (18.72)	-10.96%	\$ 149.93	\$ (20.92)	-12.24%
9	1501 - 1750 (kWh)	104,985	7.9%	85.9%	\$ 208.74	\$ 172.65	\$ (36.09)	-17.29%	\$ 182.98	\$ (25.76)	-12.34%
10	1751 - 2000 (kWh)	67,717	5.1%	91.0%	\$ 249.01	\$ 193.17	\$ (55.84)	-22.42%	\$ 217.90	\$ (31.11)	-12.49%
11	2001 - 2500 (kWh)	68,936	5.2%	96.2%	\$ 309.41	\$ 223.95	\$ (85.46)	-27.62%	\$ 270.29	\$ (39.12)	-12.64%
12	2501 - 3000 (kWh)	26,699	2.0%	98.2%	\$ 390.94	\$ 264.99	\$ (125.95)	-32.22%	\$ 343.87	\$ (47.07)	-12.04%
13	3001 - 3500 (kWh)	11,273	0.8%	99.0%	\$ 473.48	\$ 306.03	\$ (167.45)	-35.37%	\$ 421.19	\$ (52.29)	-11.04%
14	3501 - 4000 (kWh)	5,265	0.4%	99.4%	\$ 556.01	\$ 347.07	\$ (208.94)	-37.58%	\$ 498.51	\$ (57.50)	-10.34%
15	4001 and Above (kWh)	7,702	0.6%	100.0%	\$ 597.28	\$ 367.59	\$ (229.69)	-38.46%	\$ 537.17	\$ (60.11)	-10.06%
16		1,333,771									
17	Winter										
18	0 and Below (kWh)	0	0.0%	0.0%	\$ 10.00	\$ 39.27	\$ 29.27	292.70%	\$ 10.00	\$ -	0.00%
19	1 - 250 (kWh)	324,121	12.3%	12.3%	\$ 18.63	\$ 49.53	\$ 30.90	165.86%	\$ 20.18	\$ 1.55	8.32%
20	251 - 500 (kWh)	753,333	28.6%	40.8%	\$ 35.90	\$ 70.05	\$ 34.15	95.13%	\$ 40.55	\$ 4.65	12.95%
21	501 - 750 (kWh)	635,728	24.1%	64.9%	\$ 57.92	\$ 90.57	\$ 32.65	56.37%	\$ 63.79	\$ 5.87	10.13%
22	751 - 1000 (kWh)	390,617	14.8%	79.7%	\$ 84.69	\$ 111.09	\$ 26.40	31.17%	\$ 89.90	\$ 5.21	6.15%
23	1001 - 1250 (kWh)	223,210	8.5%	88.2%	\$ 113.45	\$ 131.61	\$ 18.16	16.01%	\$ 118.51	\$ 5.06	4.46%
24	1251 - 1500 (kWh)	125,221	4.7%	92.9%	\$ 144.22	\$ 152.13	\$ 7.91	5.48%	\$ 149.61	\$ 5.39	3.74%
25	1501 - 1750 (kWh)	71,671	2.7%	95.7%	\$ 176.49	\$ 172.65	\$ (3.84)	-2.18%	\$ 182.59	\$ 6.10	3.46%
26	1751 - 2000 (kWh)	41,960	1.6%	97.2%	\$ 210.26	\$ 193.17	\$ (17.09)	-8.13%	\$ 217.46	\$ 7.20	3.42%
27	2001 - 2500 (kWh)	40,264	1.5%	98.8%	\$ 260.91	\$ 223.95	\$ (36.96)	-14.17%	\$ 269.75	\$ 8.84	3.39%
28	2501 - 3000 (kWh)	15,940	0.6%	99.4%	\$ 331.44	\$ 264.99	\$ (66.45)	-20.05%	\$ 343.22	\$ 11.78	3.55%
29	3001 - 3500 (kWh)	7,150	0.3%	99.6%	\$ 404.98	\$ 306.03	\$ (98.95)	-24.43%	\$ 420.42	\$ 15.44	3.81%
30	3501 - 4000 (kWh)	3,470	0.1%	99.8%	\$ 478.51	\$ 347.07	\$ (131.44)	-27.47%	\$ 497.63	\$ 19.12	4.00%
31	4001 and Above (kWh)	5,953	0.2%	100.0%	\$ 515.28	\$ 367.59	\$ (147.69)	-28.66%	\$ 536.23	\$ 20.95	4.07%
32		2,638,638									
33	Annual										
34	0 and Below (kWh)	0	0.0%	0.0%	\$ 10.00	\$ 39.27	\$ 29.27	292.70%	\$ 10.00	\$ -	0.00%
35	1 - 250 (kWh)	387,609	9.8%	9.8%	\$ 19.26	\$ 49.53	\$ 30.27	157.21%	\$ 20.19	\$ 0.93	4.85%
36	251 - 500 (kWh)	904,022	22.8%	32.5%	\$ 37.78	\$ 70.05	\$ 32.27	85.43%	\$ 40.58	\$ 2.80	7.42%
37	501 - 750 (kWh)	865,039	21.8%	54.3%	\$ 61.42	\$ 90.57	\$ 29.15	47.46%	\$ 63.84	\$ 2.42	3.93%
38	751 - 1000 (kWh)	630,177	15.9%	70.2%	\$ 90.19	\$ 111.09	\$ 20.90	23.17%	\$ 89.97	\$ (0.22)	-0.24%
39	1001 - 1250 (kWh)	427,787	10.8%	80.9%	\$ 120.74	\$ 131.61	\$ 10.87	9.00%	\$ 118.60	\$ (2.15)	-1.78%
40	1251 - 1500 (kWh)	278,790	7.0%	87.9%	\$ 153.10	\$ 152.13	\$ (0.97)	-0.63%	\$ 149.72	\$ (3.38)	-2.21%
41	1501 - 1750 (kWh)	176,656	4.4%	92.4%	\$ 187.24	\$ 172.65	\$ (14.59)	-7.79%	\$ 182.72	\$ (4.52)	-2.41%
42	1751 - 2000 (kWh)	109,677	2.8%	95.2%	\$ 223.18	\$ 193.17	\$ (30.01)	-13.45%	\$ 217.61	\$ (5.57)	-2.50%
43	2001 - 2500 (kWh)	109,200	2.7%	97.9%	\$ 277.08	\$ 223.95	\$ (53.13)	-19.17%	\$ 269.93	\$ (7.15)	-2.58%
44	2501 - 3000 (kWh)	42,639	1.1%	99.0%	\$ 351.27	\$ 264.99	\$ (86.28)	-24.56%	\$ 343.44	\$ (7.84)	-2.23%
45	3001 - 3500 (kWh)	18,423	0.5%	99.4%	\$ 427.81	\$ 306.03	\$ (121.78)	-28.47%	\$ 420.68	\$ (7.14)	-1.67%
46	3501 - 4000 (kWh)	8,735	0.2%	99.7%	\$ 504.34	\$ 347.07	\$ (157.27)	-31.18%	\$ 497.92	\$ (6.42)	-1.27%
47	4001 and Above (kWh)	13,655	0.3%	100.0%	\$ 542.61	\$ 367.59	\$ (175.02)	-32.26%	\$ 536.54	\$ (6.07)	-1.12%
48		3,972,409									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.1.1.1

Work Paper H-3.1.1.1
Residential CAP (Inside City of Austin)

WP H-3.1.1.1

Bill Impact Tables on an Average Basis for the Customer Assistance Program Participants (Inside City of Austin)

		Existing			Cost of Service			Proposed				
No.	Energy (kWh) per Month	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %	Total CAP Discount
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0 and Below (kWh)	0	0.0%	0.0%	\$ -	\$ 39.27	\$ 39.27	0.00%	\$ -	\$ -	0.00%	\$ 10.00
3	1 - 250 (kWh)	5,278	2.5%	2.5%	\$ 9.26	\$ 49.53	\$ 40.27	434.88%	\$ 9.00	\$ (0.26)	-2.81%	\$ 11.21
4	251 - 500 (kWh)	7,917	3.8%	6.3%	\$ 27.79	\$ 70.05	\$ 42.26	152.07%	\$ 26.99	\$ (0.80)	-2.88%	\$ 13.65
5	501 - 750 (kWh)	14,024	6.7%	13.0%	\$ 51.61	\$ 90.57	\$ 38.96	75.49%	\$ 47.57	\$ (4.04)	-7.83%	\$ 16.36
6	751 - 1000 (kWh)	20,278	9.7%	22.7%	\$ 80.71	\$ 111.09	\$ 30.38	37.64%	\$ 70.74	\$ (9.97)	-12.35%	\$ 19.37
7	1001 - 1250 (kWh)	23,773	11.4%	34.1%	\$ 111.05	\$ 131.61	\$ 20.56	18.51%	\$ 96.15	\$ (14.90)	-13.42%	\$ 22.62
8	1251 - 1500 (kWh)	24,397	11.7%	45.8%	\$ 142.63	\$ 152.13	\$ 9.50	6.66%	\$ 123.81	\$ (18.82)	-13.19%	\$ 26.12
9	1501 - 1750 (kWh)	21,982	10.5%	56.3%	\$ 176.35	\$ 172.65	\$ (3.70)	-2.10%	\$ 153.16	\$ (23.19)	-13.15%	\$ 29.82
10	1751 - 2000 (kWh)	17,910	8.6%	64.9%	\$ 212.20	\$ 193.17	\$ (19.03)	-8.97%	\$ 184.21	\$ (27.99)	-13.19%	\$ 33.69
11	2001 - 2500 (kWh)	25,859	12.4%	77.3%	\$ 265.98	\$ 223.95	\$ (42.03)	-15.80%	\$ 230.77	\$ (35.21)	-13.24%	\$ 39.52
12	2501 - 3000 (kWh)	16,088	7.7%	85.0%	\$ 338.59	\$ 264.99	\$ (73.60)	-21.74%	\$ 296.23	\$ (42.36)	-12.51%	\$ 47.64
13	3001 - 3500 (kWh)	10,088	4.8%	89.8%	\$ 412.10	\$ 306.03	\$ (106.07)	-25.74%	\$ 365.04	\$ (47.06)	-11.42%	\$ 56.15
14	3501 - 4000 (kWh)	6,630	3.2%	93.0%	\$ 485.61	\$ 347.07	\$ (138.54)	-28.53%	\$ 433.86	\$ (51.75)	-10.66%	\$ 64.65
15	4001 and Above (kWh)	14,671	7.0%	100.0%	\$ 522.36	\$ 367.59	\$ (154.77)	-29.63%	\$ 468.26	\$ (54.10)	-10.36%	\$ 68.91
16		208,895										
17	Winter											
18	0 and Below (kWh)	0	0.0%	0.0%	\$ -	\$ 39.27	\$ 39.27	0.00%	\$ -	\$ -	0.00%	\$ 10.00
19	1 - 250 (kWh)	18,702	4.6%	4.6%	\$ 7.58	\$ 49.53	\$ 41.95	553.43%	\$ 8.97	\$ 1.39	18.34%	\$ 11.21
20	251 - 500 (kWh)	53,682	13.1%	17.6%	\$ 22.73	\$ 70.05	\$ 47.32	208.18%	\$ 26.91	\$ 4.18	18.39%	\$ 13.64
21	501 - 750 (kWh)	69,087	16.8%	34.5%	\$ 42.16	\$ 90.57	\$ 48.41	114.82%	\$ 47.44	\$ 5.28	12.52%	\$ 16.35
22	751 - 1000 (kWh)	59,977	14.6%	49.1%	\$ 65.86	\$ 111.09	\$ 45.23	68.68%	\$ 70.56	\$ 4.70	7.14%	\$ 19.34
23	1001 - 1250 (kWh)	46,397	11.3%	60.4%	\$ 91.37	\$ 131.61	\$ 40.24	44.04%	\$ 95.92	\$ 4.55	4.98%	\$ 22.59
24	1251 - 1500 (kWh)	35,246	8.6%	69.0%	\$ 118.67	\$ 152.13	\$ 33.46	28.20%	\$ 123.52	\$ 4.85	4.09%	\$ 26.09
25	1501 - 1750 (kWh)	27,472	6.7%	75.7%	\$ 147.32	\$ 172.65	\$ 25.33	17.19%	\$ 152.82	\$ 5.50	3.73%	\$ 29.77
26	1751 - 2000 (kWh)	21,351	5.2%	80.9%	\$ 177.33	\$ 193.17	\$ 15.84	8.93%	\$ 183.81	\$ 6.48	3.65%	\$ 33.65
27	2001 - 2500 (kWh)	29,833	7.3%	88.1%	\$ 222.33	\$ 223.95	\$ 1.62	0.73%	\$ 230.30	\$ 7.97	3.58%	\$ 39.45
28	2501 - 3000 (kWh)	17,922	4.4%	92.5%	\$ 285.04	\$ 264.99	\$ (20.05)	-7.03%	\$ 295.64	\$ 10.60	3.72%	\$ 47.58
29	3001 - 3500 (kWh)	10,848	2.6%	95.1%	\$ 350.45	\$ 306.03	\$ (44.42)	-12.68%	\$ 364.35	\$ 13.90	3.97%	\$ 56.07
30	3501 - 4000 (kWh)	6,595	1.6%	96.7%	\$ 415.86	\$ 347.07	\$ (68.79)	-16.54%	\$ 433.06	\$ 17.20	4.14%	\$ 64.57
31	4001 and Above (kWh)	13,413	3.3%	100.0%	\$ 448.56	\$ 367.59	\$ (80.97)	-18.05%	\$ 467.41	\$ 18.85	4.20%	\$ 68.82
32		410,525										
33	Annual											
34	0 and Below (kWh)	0	0.0%	0.0%	\$ -	\$ 39.27	\$ 39.27	0.00%	\$ -	\$ -	0.00%	\$ 10.00
35	1 - 250 (kWh)	23,980	3.9%	3.9%	\$ 8.14	\$ 49.53	\$ 41.39	508.48%	\$ 8.98	\$ 0.84	10.32%	\$ 11.21
36	251 - 500 (kWh)	61,599	9.9%	13.8%	\$ 24.42	\$ 70.05	\$ 45.63	186.89%	\$ 26.94	\$ 2.52	10.32%	\$ 13.64
37	501 - 750 (kWh)	83,111	13.4%	27.2%	\$ 45.31	\$ 90.57	\$ 45.26	99.89%	\$ 47.48	\$ 2.17	4.80%	\$ 16.35
38	751 - 1000 (kWh)	80,255	13.0%	40.2%	\$ 70.81	\$ 111.09	\$ 40.28	56.88%	\$ 70.62	\$ (0.19)	-0.27%	\$ 19.35
39	1001 - 1250 (kWh)	70,170	11.3%	51.5%	\$ 97.93	\$ 131.61	\$ 33.68	34.39%	\$ 96.00	\$ (1.93)	-1.97%	\$ 22.60
40	1251 - 1500 (kWh)	59,643	9.6%	61.1%	\$ 126.66	\$ 152.13	\$ 25.47	20.11%	\$ 123.62	\$ (3.04)	-2.40%	\$ 26.10
41	1501 - 1750 (kWh)	49,454	8.0%	69.1%	\$ 157.00	\$ 172.65	\$ 15.65	9.97%	\$ 152.93	\$ (4.06)	-2.59%	\$ 29.79
42	1751 - 2000 (kWh)	39,261	6.3%	75.5%	\$ 188.95	\$ 193.17	\$ 4.22	2.23%	\$ 183.94	\$ (5.01)	-2.65%	\$ 33.66
43	2001 - 2500 (kWh)	55,692	9.0%	84.5%	\$ 236.88	\$ 223.95	\$ (12.93)	-5.46%	\$ 230.46	\$ (6.42)	-2.71%	\$ 39.47
44	2501 - 3000 (kWh)	34,010	5.5%	90.0%	\$ 302.89	\$ 264.99	\$ (37.90)	-12.51%	\$ 295.84	\$ (7.05)	-2.33%	\$ 47.60
45	3001 - 3500 (kWh)	20,936	3.4%	93.3%	\$ 371.00	\$ 306.03	\$ (64.97)	-17.51%	\$ 364.58	\$ (6.42)	-1.73%	\$ 56.10
46	3501 - 4000 (kWh)	13,225	2.1%	95.5%	\$ 439.11	\$ 347.07	\$ (92.04)	-20.96%	\$ 433.33	\$ (5.78)	-1.32%	\$ 64.60
47	4001 and Above (kWh)	28,084	4.5%	100.0%	\$ 473.16	\$ 367.59	\$ (105.57)	-22.31%	\$ 467.69	\$ (5.47)	-1.16%	\$ 68.85
48		619,420										

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.1.2

Work Paper H-3.1.2
Residential (Outside City of Austin)

WP H-3.1.2

Bill Impact Tables on an Average Basis for the Residential Customer Class (Outside City of Austin)

		Existing			Cost of Service			Proposed			
No.	Energy (kWh) per Month	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Summer										
2	0 and Below (kWh)	0	0.0%	0.0%	\$ 10.00	\$ 39.27	\$ 29.27	292.70%	\$ 10.00	\$ -	0.00%
3	1 - 250 (kWh)	752	0.5%	0.5%	\$ 20.89	\$ 49.53	\$ 28.64	137.10%	\$ 20.59	\$ (0.30)	-1.44%
4	251 - 500 (kWh)	1,271	0.8%	1.2%	\$ 42.66	\$ 70.05	\$ 27.39	64.21%	\$ 41.77	\$ (0.89)	-2.09%
5	501 - 750 (kWh)	1,269	0.8%	2.0%	\$ 69.75	\$ 90.57	\$ 20.82	29.85%	\$ 65.19	\$ (4.56)	-6.54%
6	751 - 1000 (kWh)	3,742	2.3%	4.3%	\$ 102.15	\$ 111.09	\$ 8.94	8.75%	\$ 90.87	\$ (11.28)	-11.04%
7	1001 - 1250 (kWh)	8,584	5.2%	9.5%	\$ 136.21	\$ 131.61	\$ (4.60)	-3.38%	\$ 119.32	\$ (16.89)	-12.40%
8	1251 - 1500 (kWh)	13,577	8.2%	17.7%	\$ 171.92	\$ 152.13	\$ (19.79)	-11.51%	\$ 150.53	\$ (21.39)	-12.44%
9	1501 - 1750 (kWh)	18,952	11.5%	29.2%	\$ 207.63	\$ 172.65	\$ (34.98)	-16.85%	\$ 181.74	\$ (25.89)	-12.47%
10	1751 - 2000 (kWh)	21,582	13.1%	42.3%	\$ 243.34	\$ 193.17	\$ (50.17)	-20.62%	\$ 212.96	\$ (30.38)	-12.48%
11	2001 - 2500 (kWh)	21,745	13.2%	55.4%	\$ 296.91	\$ 223.95	\$ (72.96)	-24.57%	\$ 259.78	\$ (37.13)	-12.51%
12	2501 - 3000 (kWh)	19,437	11.8%	67.2%	\$ 368.34	\$ 264.99	\$ (103.35)	-28.06%	\$ 322.21	\$ (46.13)	-12.52%
13	3001 - 3500 (kWh)	15,909	9.6%	76.9%	\$ 439.76	\$ 306.03	\$ (133.73)	-30.41%	\$ 384.64	\$ (55.12)	-12.53%
14	3501 - 4000 (kWh)	23,235	14.1%	90.9%	\$ 511.19	\$ 347.07	\$ (164.12)	-32.11%	\$ 447.07	\$ (64.12)	-12.54%
15	4001 and Above (kWh)	14,958	9.1%	100.0%	\$ 546.90	\$ 367.59	\$ (179.31)	-32.79%	\$ 478.28	\$ (68.62)	-12.55%
16		165,013									
17	Winter										
18	0 and Below (kWh)	0	0.0%	0.0%	\$ 10.00	\$ 39.27	\$ 29.27	292.70%	\$ 10.00	\$ -	0.00%
19	1 - 250 (kWh)	1,763	0.5%	0.5%	\$ 18.45	\$ 49.53	\$ 31.08	168.46%	\$ 20.56	\$ 2.11	11.44%
20	251 - 500 (kWh)	3,223	0.9%	1.4%	\$ 35.35	\$ 70.05	\$ 34.70	98.16%	\$ 41.68	\$ 6.33	17.91%
21	501 - 750 (kWh)	3,564	1.0%	2.4%	\$ 57.00	\$ 90.57	\$ 33.57	58.89%	\$ 65.04	\$ 8.04	14.11%
22	751 - 1000 (kWh)	13,401	3.8%	6.2%	\$ 83.40	\$ 111.09	\$ 27.69	33.20%	\$ 90.66	\$ 7.26	8.71%
23	1001 - 1250 (kWh)	51,263	14.5%	20.7%	\$ 111.76	\$ 131.61	\$ 19.85	17.76%	\$ 119.05	\$ 7.29	6.52%
24	1251 - 1500 (kWh)	63,736	18.0%	38.6%	\$ 142.09	\$ 152.13	\$ 10.04	7.07%	\$ 150.20	\$ 8.11	5.71%
25	1501 - 1750 (kWh)	54,836	15.5%	54.1%	\$ 172.41	\$ 172.65	\$ 0.24	0.14%	\$ 181.36	\$ 8.95	5.19%
26	1751 - 2000 (kWh)	41,944	11.8%	65.9%	\$ 202.74	\$ 193.17	\$ (9.57)	-4.72%	\$ 212.52	\$ 9.78	4.82%
27	2001 - 2500 (kWh)	31,914	9.0%	74.9%	\$ 248.23	\$ 223.95	\$ (24.28)	-9.78%	\$ 259.25	\$ 11.02	4.44%
28	2501 - 3000 (kWh)	24,887	7.0%	82.0%	\$ 308.88	\$ 264.99	\$ (43.89)	-14.21%	\$ 321.56	\$ 12.68	4.11%
29	3001 - 3500 (kWh)	19,476	5.5%	87.5%	\$ 369.53	\$ 306.03	\$ (63.50)	-17.18%	\$ 383.87	\$ 14.34	3.88%
30	3501 - 4000 (kWh)	27,606	7.8%	95.2%	\$ 430.18	\$ 347.07	\$ (83.11)	-19.32%	\$ 446.18	\$ 16.00	3.72%
31	4001 and Above (kWh)	16,871	4.8%	100.0%	\$ 460.50	\$ 367.59	\$ (92.91)	-20.18%	\$ 477.34	\$ 16.84	3.66%
32		354,484									
33	Annual										
34	0 and Below (kWh)	0	0.0%	0.0%	\$ 10.00	\$ 39.27	\$ 29.27	292.70%	\$ 10.00	\$ -	0.00%
35	1 - 250 (kWh)	2,515	0.5%	0.5%	\$ 19.26	\$ 49.53	\$ 30.27	157.12%	\$ 20.57	\$ 1.31	6.78%
36	251 - 500 (kWh)	4,494	0.9%	1.3%	\$ 37.79	\$ 70.05	\$ 32.26	85.38%	\$ 41.71	\$ 3.92	10.38%
37	501 - 750 (kWh)	4,833	0.9%	2.3%	\$ 61.25	\$ 90.57	\$ 29.32	47.87%	\$ 65.09	\$ 3.84	6.27%
38	751 - 1000 (kWh)	17,143	3.3%	5.6%	\$ 89.65	\$ 111.09	\$ 21.44	23.92%	\$ 90.73	\$ 1.08	1.20%
39	1001 - 1250 (kWh)	59,847	11.5%	17.1%	\$ 119.91	\$ 131.61	\$ 11.70	9.76%	\$ 119.14	\$ (0.77)	-0.64%
40	1251 - 1500 (kWh)	77,313	14.9%	32.0%	\$ 152.03	\$ 152.13	\$ 0.10	0.06%	\$ 150.31	\$ (1.72)	-1.13%
41	1501 - 1750 (kWh)	73,788	14.2%	46.2%	\$ 184.15	\$ 172.65	\$ (11.50)	-6.24%	\$ 181.49	\$ (2.66)	-1.45%
42	1751 - 2000 (kWh)	63,526	12.2%	58.4%	\$ 216.27	\$ 193.17	\$ (23.10)	-10.68%	\$ 212.67	\$ (3.61)	-1.67%
43	2001 - 2500 (kWh)	53,659	10.3%	68.7%	\$ 264.46	\$ 223.95	\$ (40.51)	-15.32%	\$ 259.43	\$ (5.03)	-1.90%
44	2501 - 3000 (kWh)	44,324	8.5%	77.3%	\$ 328.70	\$ 264.99	\$ (63.71)	-19.38%	\$ 321.78	\$ (6.92)	-2.11%
45	3001 - 3500 (kWh)	35,385	6.8%	84.1%	\$ 392.94	\$ 306.03	\$ (86.91)	-22.12%	\$ 384.13	\$ (8.81)	-2.24%
46	3501 - 4000 (kWh)	50,841	9.8%	93.9%	\$ 457.18	\$ 347.07	\$ (110.11)	-24.09%	\$ 446.48	\$ (10.71)	-2.34%
47	4001 and Above (kWh)	31,829	6.1%	100.0%	\$ 489.30	\$ 367.59	\$ (121.71)	-24.87%	\$ 477.65	\$ (11.65)	-2.38%
48		519,497									

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.1.2.1

Work Paper H-3.1.1.1
Residential CAP (Outside City of Austin)

WP H-3.1.2.1

Bill Impact Tables on an Average Basis for the Customer Assistance Program Participants (Outside City of Austin)

		Existing			Cost of Service			Proposed				
No.	Energy (kWh) per Month	# of Bills	% of Total Bills	Cum. % of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %	Total CAP Discount
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0 and Below (kWh)	0	0.0%	0.0%	\$ -	\$ 39.27	\$ 39.27	0.00%	\$ -	\$ -	0.00%	\$ 10.00
3	1 - 250 (kWh)	20	0.1%	0.1%	\$ 9.67	\$ 49.53	\$ 39.86	412.20%	\$ 9.40	\$ (0.27)	-2.79%	\$ 11.19
4	251 - 500 (kWh)	28	0.2%	0.3%	\$ 29.00	\$ 70.05	\$ 41.05	141.55%	\$ 28.19	\$ (0.81)	-2.79%	\$ 13.58
5	501 - 750 (kWh)	32	0.2%	0.5%	\$ 53.11	\$ 90.57	\$ 37.46	70.53%	\$ 49.01	\$ (4.10)	-7.72%	\$ 16.18
6	751 - 1000 (kWh)	94	0.6%	1.1%	\$ 82.01	\$ 111.09	\$ 29.08	35.46%	\$ 71.85	\$ (10.16)	-12.39%	\$ 19.02
7	1001 - 1250 (kWh)	343	2.2%	3.3%	\$ 112.39	\$ 131.61	\$ 19.22	17.10%	\$ 97.19	\$ (15.20)	-13.52%	\$ 22.13
8	1251 - 1500 (kWh)	850	5.4%	8.6%	\$ 144.27	\$ 152.13	\$ 7.86	5.45%	\$ 125.02	\$ (19.25)	-13.34%	\$ 25.51
9	1501 - 1750 (kWh)	1,510	9.5%	18.1%	\$ 176.14	\$ 172.65	\$ (3.49)	-1.98%	\$ 152.84	\$ (23.30)	-13.23%	\$ 28.90
10	1751 - 2000 (kWh)	2,203	13.9%	32.0%	\$ 208.02	\$ 193.17	\$ (14.85)	-7.14%	\$ 180.67	\$ (27.35)	-13.15%	\$ 32.29
11	2001 - 2500 (kWh)	2,658	16.7%	48.7%	\$ 255.83	\$ 223.95	\$ (31.88)	-12.46%	\$ 222.41	\$ (33.42)	-13.06%	\$ 37.37
12	2501 - 3000 (kWh)	2,488	15.7%	64.4%	\$ 319.58	\$ 264.99	\$ (54.59)	-17.08%	\$ 278.07	\$ (41.51)	-12.99%	\$ 44.14
13	3001 - 3500 (kWh)	1,953	12.3%	76.7%	\$ 383.33	\$ 306.03	\$ (77.30)	-20.17%	\$ 333.72	\$ (49.61)	-12.94%	\$ 50.92
14	3501 - 4000 (kWh)	2,601	16.4%	93.1%	\$ 447.09	\$ 347.07	\$ (100.02)	-22.37%	\$ 389.38	\$ (57.71)	-12.91%	\$ 57.69
15	4001 and Above (kWh)	1,103	6.9%	100.0%	\$ 478.96	\$ 367.59	\$ (111.37)	-23.25%	\$ 417.21	\$ (61.75)	-12.89%	\$ 61.07
16		15,883										
17	Winter											
18	0 and Below (kWh)	0	0.0%	0.0%	\$ -	\$ 39.27	\$ 39.27	0.00%	\$ -	\$ -	0.00%	\$ 10.00
19	1 - 250 (kWh)	53	0.2%	0.2%	\$ 7.47	\$ 49.53	\$ 42.06	563.05%	\$ 9.37	\$ 1.90	25.44%	\$ 11.19
20	251 - 500 (kWh)	79	0.3%	0.4%	\$ 22.42	\$ 70.05	\$ 47.63	212.44%	\$ 28.11	\$ 5.69	25.38%	\$ 13.57
21	501 - 750 (kWh)	46	0.2%	0.6%	\$ 41.64	\$ 90.57	\$ 48.93	117.51%	\$ 48.88	\$ 7.24	17.39%	\$ 16.16
22	751 - 1000 (kWh)	488	1.6%	2.2%	\$ 65.13	\$ 111.09	\$ 45.96	70.57%	\$ 71.67	\$ 6.54	10.04%	\$ 18.99
23	1001 - 1250 (kWh)	3,527	11.7%	13.9%	\$ 90.39	\$ 131.61	\$ 41.22	45.60%	\$ 96.95	\$ 6.56	7.26%	\$ 22.10
24	1251 - 1500 (kWh)	5,510	18.3%	32.2%	\$ 117.42	\$ 152.13	\$ 34.71	29.56%	\$ 124.72	\$ 7.30	6.22%	\$ 25.48
25	1501 - 1750 (kWh)	5,193	17.2%	49.4%	\$ 144.45	\$ 172.65	\$ 28.20	19.52%	\$ 152.50	\$ 8.05	5.57%	\$ 28.86
26	1751 - 2000 (kWh)	4,395	14.6%	64.0%	\$ 171.47	\$ 193.17	\$ 21.70	12.66%	\$ 180.27	\$ 8.80	5.13%	\$ 32.25
27	2001 - 2500 (kWh)	3,280	10.9%	74.9%	\$ 212.01	\$ 223.95	\$ 11.94	5.63%	\$ 221.93	\$ 9.92	4.68%	\$ 37.32
28	2501 - 3000 (kWh)	2,530	8.4%	83.3%	\$ 266.07	\$ 264.99	\$ (1.08)	-0.41%	\$ 277.48	\$ 11.41	4.29%	\$ 44.08
29	3001 - 3500 (kWh)	1,840	6.1%	89.4%	\$ 320.12	\$ 306.03	\$ (14.09)	-4.40%	\$ 333.03	\$ 12.91	4.03%	\$ 50.84
30	3501 - 4000 (kWh)	2,182	7.2%	96.6%	\$ 374.18	\$ 347.07	\$ (27.11)	-7.25%	\$ 388.58	\$ 14.40	3.85%	\$ 57.60
31	4001 and Above (kWh)	1,013	3.4%	100.0%	\$ 401.20	\$ 367.59	\$ (33.61)	-8.38%	\$ 416.36	\$ 15.16	3.78%	\$ 60.98
32		30,136										
33	Annual											
34	0 and Below (kWh)	0	0.0%	0.0%	\$ -	\$ 39.27	\$ 39.27	0.00%	\$ -	\$ -	0.00%	\$ 10.00
35	1 - 250 (kWh)	73	0.2%	0.2%	\$ 8.20	\$ 49.53	\$ 41.33	503.78%	\$ 9.38	\$ 1.18	14.34%	\$ 11.19
36	251 - 500 (kWh)	107	0.2%	0.4%	\$ 24.61	\$ 70.05	\$ 45.44	184.60%	\$ 28.14	\$ 3.52	14.31%	\$ 13.57
37	501 - 750 (kWh)	78	0.2%	0.6%	\$ 45.46	\$ 90.57	\$ 45.11	99.22%	\$ 48.92	\$ 3.46	7.61%	\$ 16.17
38	751 - 1000 (kWh)	582	1.3%	1.8%	\$ 70.76	\$ 111.09	\$ 40.33	57.00%	\$ 71.73	\$ 0.97	1.38%	\$ 19.00
39	1001 - 1250 (kWh)	3,870	8.4%	10.2%	\$ 97.72	\$ 131.61	\$ 33.89	34.68%	\$ 97.03	\$ (0.69)	-0.71%	\$ 22.11
40	1251 - 1500 (kWh)	6,360	13.8%	24.1%	\$ 126.37	\$ 152.13	\$ 25.76	20.38%	\$ 124.82	\$ (1.55)	-1.23%	\$ 25.49
41	1501 - 1750 (kWh)	6,703	14.6%	38.6%	\$ 155.01	\$ 172.65	\$ 17.64	11.38%	\$ 152.61	\$ (2.40)	-1.55%	\$ 28.87
42	1751 - 2000 (kWh)	6,598	14.3%	53.0%	\$ 183.65	\$ 193.17	\$ 9.52	5.18%	\$ 180.40	\$ (3.25)	-1.77%	\$ 32.26
43	2001 - 2500 (kWh)	5,938	12.9%	65.9%	\$ 226.62	\$ 223.95	\$ (2.67)	-1.18%	\$ 222.09	\$ (4.53)	-2.00%	\$ 37.34
44	2501 - 3000 (kWh)	5,018	10.9%	76.8%	\$ 283.91	\$ 264.99	\$ (18.92)	-6.66%	\$ 277.68	\$ (6.23)	-2.19%	\$ 44.10
45	3001 - 3500 (kWh)	3,793	8.2%	85.0%	\$ 341.19	\$ 306.03	\$ (35.16)	-10.31%	\$ 333.26	\$ (7.93)	-2.32%	\$ 50.87
46	3501 - 4000 (kWh)	4,783	10.4%	95.4%	\$ 398.48	\$ 347.07	\$ (51.41)	-12.90%	\$ 388.85	\$ (9.64)	-2.42%	\$ 57.63
47	4001 and Above (kWh)	2,116	4.6%	100.0%	\$ 427.12	\$ 367.59	\$ (59.53)	-13.94%	\$ 416.64	\$ (10.48)	-2.45%	\$ 61.01
48		46,019										

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.2.1

Work Paper H-3.2.1

WP H-3.2.1

Secondary Voltage (< 10 kW - Inside City of Austin)

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Inside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing Avg. Bill Amount	Cost of Service			Proposed		
							Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	5	6,424	6.32%	\$ 18.00	\$ 27.60	\$ 9.60	53.33%	\$ 18.00	\$ -	0.00%
3	10%	365	5	10,871	10.70%	\$ 59.48	\$ 90.60	\$ 31.12	52.32%	\$ 54.33	\$ (5.15)	-8.66%
4	20%	730	5	13,977	13.76%	\$ 100.96	\$ 108.08	\$ 7.12	7.05%	\$ 90.65	\$ (10.31)	-10.21%
5	30%	1,095	5	13,542	13.33%	\$ 142.45	\$ 125.56	\$ (16.89)	-11.86%	\$ 126.98	\$ (15.47)	-10.86%
6	40%	1,460	5	22,373	22.03%	\$ 183.93	\$ 143.04	\$ (40.89)	-22.23%	\$ 163.30	\$ (20.63)	-11.22%
7	50%	1,825	5	8,012	7.89%	\$ 225.41	\$ 160.51	\$ (64.90)	-28.79%	\$ 199.63	\$ (25.78)	-11.44%
8	60%	2,190	5	4,009	3.95%	\$ 266.89	\$ 177.99	\$ (88.90)	-33.31%	\$ 235.96	\$ (30.93)	-11.59%
9	70%	2,555	5	2,536	2.50%	\$ 308.38	\$ 195.47	\$ (112.91)	-36.61%	\$ 272.28	\$ (36.10)	-11.71%
10	80%	2,920	5	2,589	2.55%	\$ 349.86	\$ 212.95	\$ (136.91)	-39.13%	\$ 308.61	\$ (41.25)	-11.79%
11	90%	3,285	5	5,965	5.87%	\$ 391.34	\$ 230.43	\$ (160.91)	-41.12%	\$ 344.93	\$ (46.41)	-11.86%
12	100%	3,650	5	11,277	11.10%	\$ 432.82	\$ 247.91	\$ (184.91)	-42.72%	\$ 381.26	\$ (51.56)	-11.91%
13												
14	Winter											
15	0%	0	5	24,445	12.06%	\$ 18.00	\$ 27.60	\$ 9.60	53.33%	\$ 18.00	\$ -	0.00%
16	10%	365	5	31,004	15.30%	\$ 53.64	\$ 90.60	\$ 36.96	68.90%	\$ 54.24	\$ 0.60	1.12%
17	20%	730	5	22,819	11.26%	\$ 89.28	\$ 108.08	\$ 18.80	21.06%	\$ 90.48	\$ 1.20	1.34%
18	30%	1,095	5	14,048	6.93%	\$ 124.93	\$ 125.56	\$ 0.63	0.50%	\$ 126.72	\$ 1.79	1.43%
19	40%	1,460	5	23,884	11.79%	\$ 160.57	\$ 143.04	\$ (17.53)	-10.92%	\$ 162.96	\$ 2.39	1.49%
20	50%	1,825	5	30,916	15.26%	\$ 196.21	\$ 160.51	\$ (35.70)	-18.19%	\$ 199.20	\$ 2.99	1.52%
21	60%	2,190	5	10,327	5.10%	\$ 231.85	\$ 177.99	\$ (53.86)	-23.23%	\$ 235.44	\$ 3.59	1.55%
22	70%	2,555	5	5,791	2.86%	\$ 267.50	\$ 195.47	\$ (72.03)	-26.93%	\$ 271.68	\$ 4.18	1.56%
23	80%	2,920	5	6,357	3.14%	\$ 303.14	\$ 212.95	\$ (90.19)	-29.75%	\$ 307.92	\$ 4.78	1.58%
24	90%	3,285	5	10,490	5.18%	\$ 338.78	\$ 230.43	\$ (108.35)	-31.98%	\$ 344.16	\$ 5.38	1.59%
25	100%	3,650	5	22,537	11.12%	\$ 374.42	\$ 247.91	\$ (126.51)	-33.79%	\$ 380.40	\$ 5.98	1.60%
26												
27	Annual											
28	0%	0	5	30,869	10.15%	\$ 18.00	\$ 27.60	\$ 9.60	53.33%	\$ 18.00	\$ -	0.00%
29	10%	365	5	41,875	13.77%	\$ 55.59	\$ 90.60	\$ 35.01	62.99%	\$ 54.27	\$ (1.32)	-2.37%
30	20%	730	5	36,796	12.10%	\$ 93.17	\$ 108.08	\$ 14.91	16.00%	\$ 90.54	\$ (2.64)	-2.83%
31	30%	1,095	5	27,590	9.07%	\$ 130.77	\$ 125.56	\$ (5.21)	-3.98%	\$ 126.81	\$ (3.96)	-3.03%
32	40%	1,460	5	46,257	15.21%	\$ 168.36	\$ 143.04	\$ (25.32)	-15.04%	\$ 163.07	\$ (5.28)	-3.14%
33	50%	1,825	5	38,928	12.80%	\$ 205.94	\$ 160.51	\$ (45.43)	-22.06%	\$ 199.34	\$ (6.60)	-3.20%
34	60%	2,190	5	14,336	4.71%	\$ 243.53	\$ 177.99	\$ (65.54)	-26.91%	\$ 235.61	\$ (7.92)	-3.25%
35	70%	2,555	5	8,327	2.74%	\$ 281.13	\$ 195.47	\$ (85.66)	-30.47%	\$ 271.88	\$ (9.25)	-3.29%
36	80%	2,920	5	8,946	2.94%	\$ 318.71	\$ 212.95	\$ (105.76)	-33.18%	\$ 308.15	\$ (10.56)	-3.31%
37	90%	3,285	5	16,455	5.41%	\$ 356.30	\$ 230.43	\$ (125.87)	-35.33%	\$ 344.42	\$ (11.88)	-3.34%
38	100%	3,650	5	33,814	11.12%	\$ 393.89	\$ 247.91	\$ (145.98)	-37.06%	\$ 380.69	\$ (13.20)	-3.35%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.2.2

Work Paper H-3.2.2

WP H-3.2.2

Secondary Voltage (< 10 kW - Outside City of Austin)

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Outside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing Avg. Bill Amount	Cost of Service			Proposed		
							Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	5	1,333	8.29%	\$ 18.00	\$ 27.60	\$ 9.60	53.33%	\$ 18.00	\$ -	0.00%
3	10%	365	5	1,872	11.64%	\$ 59.13	\$ 90.60	\$ 31.47	53.22%	\$ 53.80	\$ (5.33)	-9.01%
4	20%	730	5	2,089	12.99%	\$ 100.26	\$ 108.08	\$ 7.82	7.80%	\$ 89.60	\$ (10.66)	-10.63%
5	30%	1,095	5	1,799	11.19%	\$ 141.40	\$ 125.56	\$ (15.84)	-11.20%	\$ 125.40	\$ (16.00)	-11.32%
6	40%	1,460	5	2,228	13.85%	\$ 182.53	\$ 143.04	\$ (39.49)	-21.63%	\$ 161.19	\$ (21.34)	-11.69%
7	50%	1,825	5	1,085	6.75%	\$ 223.66	\$ 160.51	\$ (63.15)	-28.23%	\$ 196.99	\$ (26.67)	-11.92%
8	60%	2,190	5	569	3.54%	\$ 264.79	\$ 177.99	\$ (86.80)	-32.78%	\$ 232.79	\$ (32.00)	-12.09%
9	70%	2,555	5	494	3.07%	\$ 305.92	\$ 195.47	\$ (110.45)	-36.10%	\$ 268.59	\$ (37.33)	-12.20%
10	80%	2,920	5	597	3.71%	\$ 347.05	\$ 212.95	\$ (134.10)	-38.64%	\$ 304.39	\$ (42.66)	-12.29%
11	90%	3,285	5	1,205	7.49%	\$ 388.19	\$ 230.43	\$ (157.76)	-40.64%	\$ 340.19	\$ (48.00)	-12.37%
12	100%	3,650	5	2,813	17.49%	\$ 429.32	\$ 247.91	\$ (181.41)	-42.26%	\$ 375.98	\$ (53.34)	-12.42%
13												
14	Winter											
15	0%	0	5	4,349	13.68%	\$ 18.00	\$ 27.60	\$ 9.60	53.33%	\$ 18.00	\$ -	0.00%
16	10%	365	5	4,733	14.89%	\$ 53.29	\$ 90.60	\$ 37.31	70.01%	\$ 53.71	\$ 0.42	0.79%
17	20%	730	5	3,278	10.31%	\$ 88.58	\$ 108.08	\$ 19.50	22.01%	\$ 89.42	\$ 0.84	0.95%
18	30%	1,095	5	2,221	6.99%	\$ 123.88	\$ 125.56	\$ 1.68	1.36%	\$ 125.14	\$ 1.26	1.02%
19	40%	1,460	5	2,592	8.15%	\$ 159.17	\$ 143.04	\$ (16.13)	-10.13%	\$ 160.85	\$ 1.68	1.06%
20	50%	1,825	5	3,212	10.10%	\$ 194.46	\$ 160.51	\$ (33.95)	-17.46%	\$ 196.56	\$ 2.10	1.08%
21	60%	2,190	5	1,463	4.60%	\$ 229.75	\$ 177.99	\$ (51.76)	-22.53%	\$ 232.27	\$ 2.52	1.10%
22	70%	2,555	5	1,065	3.35%	\$ 265.04	\$ 195.47	\$ (69.57)	-26.25%	\$ 267.99	\$ 2.95	1.11%
23	80%	2,920	5	1,272	4.00%	\$ 300.33	\$ 212.95	\$ (87.38)	-29.09%	\$ 303.70	\$ 3.37	1.12%
24	90%	3,285	5	2,263	7.12%	\$ 335.63	\$ 230.43	\$ (105.20)	-31.34%	\$ 339.41	\$ 3.78	1.13%
25	100%	3,650	5	5,346	16.81%	\$ 370.92	\$ 247.91	\$ (123.01)	-33.16%	\$ 375.12	\$ 4.20	1.13%
26												
27	Annual											
28	0%	0	5	5,682	11.87%	\$ 18.00	\$ 27.60	\$ 9.60	53.33%	\$ 18.00	\$ -	0.00%
29	10%	365	5	6,605	13.80%	\$ 55.24	\$ 90.60	\$ 35.36	64.02%	\$ 53.74	\$ (1.50)	-2.71%
30	20%	730	5	5,367	11.21%	\$ 92.47	\$ 108.08	\$ 15.61	16.88%	\$ 89.48	\$ (2.99)	-3.24%
31	30%	1,095	5	4,020	8.40%	\$ 129.72	\$ 125.56	\$ (4.16)	-3.21%	\$ 125.23	\$ (4.49)	-3.46%
32	40%	1,460	5	4,820	10.07%	\$ 166.96	\$ 143.04	\$ (23.92)	-14.33%	\$ 160.96	\$ (5.99)	-3.59%
33	50%	1,825	5	4,297	8.97%	\$ 204.19	\$ 160.51	\$ (43.68)	-21.39%	\$ 196.70	\$ (7.49)	-3.67%
34	60%	2,190	5	2,032	4.24%	\$ 241.43	\$ 177.99	\$ (63.44)	-26.28%	\$ 232.44	\$ (8.99)	-3.72%
35	70%	2,555	5	1,559	3.26%	\$ 278.67	\$ 195.47	\$ (83.20)	-29.86%	\$ 268.19	\$ (10.48)	-3.76%
36	80%	2,920	5	1,869	3.90%	\$ 315.90	\$ 212.95	\$ (102.95)	-32.59%	\$ 303.93	\$ (11.97)	-3.79%
37	90%	3,285	5	3,468	7.24%	\$ 353.15	\$ 230.43	\$ (122.72)	-34.75%	\$ 339.67	\$ (13.48)	-3.82%
38	100%	3,650	5	8,159	17.04%	\$ 390.39	\$ 247.91	\$ (142.48)	-36.50%	\$ 375.41	\$ (14.98)	-3.84%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.3.1

Work Paper H-3.3.1

WP H-3.3.1

Secondary Voltage (≥ 10 < 300 kW - Inside City of Austin)

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Inside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing Avg. Bill Amount	Cost of Service			Proposed		
							Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	25	1,650	2.89%	\$ 25.00	\$ 36.35	\$ 11.35	45.40%	\$ 27.50	\$ 2.50	10.00%
3	10%	1,825	25	4,627	8.12%	\$ 512.94	\$ 488.55	\$ (24.39)	-4.75%	\$ 462.13	\$ (50.81)	-9.91%
4	20%	3,650	25	9,252	16.23%	\$ 632.88	\$ 556.90	\$ (75.98)	-12.01%	\$ 572.07	\$ (60.81)	-9.61%
5	30%	5,475	25	11,212	19.67%	\$ 752.82	\$ 625.25	\$ (127.57)	-16.95%	\$ 682.01	\$ (70.81)	-9.41%
6	40%	7,300	25	11,288	19.80%	\$ 872.76	\$ 693.59	\$ (179.17)	-20.53%	\$ 791.96	\$ (80.80)	-9.26%
7	50%	9,125	25	9,517	16.69%	\$ 992.70	\$ 761.94	\$ (230.76)	-23.25%	\$ 901.90	\$ (90.80)	-9.15%
8	60%	10,950	25	5,981	10.49%	\$ 1,112.63	\$ 830.29	\$ (282.34)	-25.38%	\$ 1,011.84	\$ (100.79)	-9.06%
9	70%	12,775	25	2,399	4.21%	\$ 1,232.57	\$ 898.64	\$ (333.93)	-27.09%	\$ 1,121.78	\$ (110.79)	-8.99%
10	80%	14,600	25	632	1.11%	\$ 1,352.51	\$ 966.99	\$ (385.52)	-28.50%	\$ 1,231.72	\$ (120.79)	-8.93%
11	90%	16,425	25	112	0.20%	\$ 1,472.45	\$ 1,035.34	\$ (437.11)	-29.69%	\$ 1,341.66	\$ (130.79)	-8.88%
12	100%	18,250	25	338	0.59%	\$ 1,592.39	\$ 1,103.68	\$ (488.71)	-30.69%	\$ 1,451.60	\$ (140.79)	-8.84%
13												
14	Winter											
15	0%	0	25	6,536	5.72%	\$ 25.00	\$ 36.35	\$ 11.35	45.40%	\$ 27.50	\$ 2.50	10.00%
16	10%	1,825	25	20,193	17.67%	\$ 478.81	\$ 488.55	\$ 9.74	2.03%	\$ 461.70	\$ (17.11)	-3.57%
17	20%	3,650	25	24,998	21.88%	\$ 589.63	\$ 556.90	\$ (32.73)	-5.55%	\$ 571.21	\$ (18.42)	-3.12%
18	30%	5,475	25	22,433	19.63%	\$ 700.44	\$ 625.25	\$ (75.19)	-10.73%	\$ 680.72	\$ (19.72)	-2.82%
19	40%	7,300	25	18,266	15.99%	\$ 811.26	\$ 693.59	\$ (117.67)	-14.50%	\$ 790.23	\$ (21.03)	-2.59%
20	50%	9,125	25	12,576	11.01%	\$ 922.07	\$ 761.94	\$ (160.13)	-17.37%	\$ 899.74	\$ (22.33)	-2.42%
21	60%	10,950	25	5,305	4.64%	\$ 1,032.88	\$ 830.29	\$ (202.59)	-19.61%	\$ 1,009.25	\$ (23.63)	-2.29%
22	70%	12,775	25	2,157	1.89%	\$ 1,143.70	\$ 898.64	\$ (245.06)	-21.43%	\$ 1,118.76	\$ (24.94)	-2.18%
23	80%	14,600	25	847	0.74%	\$ 1,254.51	\$ 966.99	\$ (287.52)	-22.92%	\$ 1,228.27	\$ (26.24)	-2.09%
24	90%	16,425	25	236	0.21%	\$ 1,365.33	\$ 1,035.34	\$ (329.99)	-24.17%	\$ 1,337.78	\$ (27.55)	-2.02%
25	100%	18,250	25	708	0.62%	\$ 1,476.14	\$ 1,103.68	\$ (372.46)	-25.23%	\$ 1,447.29	\$ (28.85)	-1.95%
26												
27	Annual											
28	0%	0	25	8,186	4.78%	\$ 25.00	\$ 36.35	\$ 11.35	45.40%	\$ 27.50	\$ 2.50	10.00%
29	10%	1,825	25	24,820	14.49%	\$ 490.19	\$ 488.55	\$ (1.64)	-0.33%	\$ 461.84	\$ (28.34)	-5.78%
30	20%	3,650	25	34,250	20.00%	\$ 604.05	\$ 556.90	\$ (47.15)	-7.81%	\$ 571.50	\$ (32.55)	-5.39%
31	30%	5,475	25	33,645	19.65%	\$ 717.90	\$ 625.25	\$ (92.65)	-12.91%	\$ 681.15	\$ (36.75)	-5.12%
32	40%	7,300	25	29,554	17.26%	\$ 831.76	\$ 693.59	\$ (138.17)	-16.61%	\$ 790.81	\$ (40.95)	-4.92%
33	50%	9,125	25	22,093	12.90%	\$ 945.61	\$ 761.94	\$ (183.67)	-19.42%	\$ 900.46	\$ (45.15)	-4.78%
34	60%	10,950	25	11,286	6.59%	\$ 1,059.46	\$ 830.29	\$ (229.17)	-21.63%	\$ 1,010.11	\$ (49.35)	-4.66%
35	70%	12,775	25	4,556	2.66%	\$ 1,173.32	\$ 898.64	\$ (274.68)	-23.41%	\$ 1,119.77	\$ (53.56)	-4.56%
36	80%	14,600	25	1,479	0.86%	\$ 1,287.18	\$ 966.99	\$ (320.19)	-24.88%	\$ 1,229.42	\$ (57.76)	-4.49%
37	90%	16,425	25	348	0.20%	\$ 1,401.04	\$ 1,035.34	\$ (365.70)	-26.10%	\$ 1,339.07	\$ (61.96)	-4.42%
38	100%	18,250	25	1,046	0.61%	\$ 1,514.89	\$ 1,103.68	\$ (411.21)	-27.14%	\$ 1,448.73	\$ (66.16)	-4.37%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.3.2

Work Paper H-3.3.2

WP H-3.3.2

Secondary Voltage (≥ 10 < 300 kW - Outside City of Austin)

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Outside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing	Cost of Service			Proposed		
						Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	25	265	2.96%	\$ 25.00	\$ 36.35	\$ 11.35	45.40%	\$ 27.50	\$ 2.50	10.00%
3	10%	1,825	25	1,029	11.50%	\$ 509.72	\$ 488.55	\$ (21.17)	-4.15%	\$ 458.31	\$ (51.41)	-10.09%
4	20%	3,650	25	1,792	20.03%	\$ 627.95	\$ 556.90	\$ (71.05)	-11.31%	\$ 564.43	\$ (63.52)	-10.12%
5	30%	5,475	25	2,019	22.57%	\$ 746.17	\$ 625.25	\$ (120.92)	-16.21%	\$ 670.54	\$ (75.63)	-10.14%
6	40%	7,300	25	1,704	19.05%	\$ 864.39	\$ 693.59	\$ (170.80)	-19.76%	\$ 776.66	\$ (87.73)	-10.15%
7	50%	9,125	25	1,103	12.33%	\$ 982.62	\$ 761.94	\$ (220.68)	-22.46%	\$ 882.78	\$ (99.84)	-10.16%
8	60%	10,950	25	582	6.51%	\$ 1,100.84	\$ 830.29	\$ (270.55)	-24.58%	\$ 988.89	\$ (111.95)	-10.17%
9	70%	12,775	25	233	2.60%	\$ 1,219.06	\$ 898.64	\$ (320.42)	-26.28%	\$ 1,095.01	\$ (124.05)	-10.18%
10	80%	14,600	25	116	1.30%	\$ 1,337.29	\$ 966.99	\$ (370.30)	-27.69%	\$ 1,201.13	\$ (136.16)	-10.18%
11	90%	16,425	25	67	0.75%	\$ 1,455.51	\$ 1,035.34	\$ (420.17)	-28.87%	\$ 1,307.24	\$ (148.27)	-10.19%
12	100%	18,250	25	35	0.39%	\$ 1,573.74	\$ 1,103.68	\$ (470.06)	-29.87%	\$ 1,413.36	\$ (160.38)	-10.19%
13												
14	Winter											
15	0%	0	25	1,287	7.21%	\$ 25.00	\$ 36.35	\$ 11.35	45.40%	\$ 27.50	\$ 2.50	10.00%
16	10%	1,825	25	4,107	23.00%	\$ 475.90	\$ 488.55	\$ 12.65	2.66%	\$ 457.88	\$ (18.02)	-3.79%
17	20%	3,650	25	4,092	22.92%	\$ 585.06	\$ 556.90	\$ (28.16)	-4.81%	\$ 563.56	\$ (21.50)	-3.67%
18	30%	5,475	25	3,384	18.95%	\$ 694.21	\$ 625.25	\$ (68.96)	-9.93%	\$ 669.25	\$ (24.96)	-3.60%
19	40%	7,300	25	2,389	13.38%	\$ 803.36	\$ 693.59	\$ (109.77)	-13.66%	\$ 774.93	\$ (28.43)	-3.54%
20	50%	9,125	25	1,365	7.64%	\$ 912.52	\$ 761.94	\$ (150.58)	-16.50%	\$ 880.62	\$ (31.90)	-3.50%
21	60%	10,950	25	521	2.92%	\$ 1,021.67	\$ 830.29	\$ (191.38)	-18.73%	\$ 986.31	\$ (35.36)	-3.46%
22	70%	12,775	25	281	1.57%	\$ 1,130.82	\$ 898.64	\$ (232.18)	-20.53%	\$ 1,091.99	\$ (38.83)	-3.43%
23	80%	14,600	25	199	1.11%	\$ 1,239.98	\$ 966.99	\$ (272.99)	-22.02%	\$ 1,197.68	\$ (42.30)	-3.41%
24	90%	16,425	25	119	0.67%	\$ 1,349.13	\$ 1,035.34	\$ (313.79)	-23.26%	\$ 1,303.36	\$ (45.77)	-3.39%
25	100%	18,250	25	111	0.62%	\$ 1,458.28	\$ 1,103.68	\$ (354.60)	-24.32%	\$ 1,409.05	\$ (49.23)	-3.38%
26												
27	Annual											
28	0%	0	25	1,552	5.79%	\$ 25.00	\$ 36.35	\$ 11.35	45.40%	\$ 27.50	\$ 2.50	10.00%
29	10%	1,825	25	5,136	19.16%	\$ 487.17	\$ 488.55	\$ 1.38	0.28%	\$ 458.02	\$ (29.15)	-5.98%
30	20%	3,650	25	5,884	21.96%	\$ 599.36	\$ 556.90	\$ (42.46)	-7.08%	\$ 563.85	\$ (35.51)	-5.92%
31	30%	5,475	25	5,403	20.16%	\$ 711.53	\$ 625.25	\$ (86.28)	-12.13%	\$ 669.68	\$ (41.85)	-5.88%
32	40%	7,300	25	4,093	15.27%	\$ 823.70	\$ 693.59	\$ (130.11)	-15.80%	\$ 775.51	\$ (48.20)	-5.85%
33	50%	9,125	25	2,468	9.21%	\$ 935.89	\$ 761.94	\$ (173.95)	-18.59%	\$ 881.34	\$ (54.55)	-5.83%
34	60%	10,950	25	1,103	4.12%	\$ 1,048.06	\$ 830.29	\$ (217.77)	-20.78%	\$ 987.17	\$ (60.89)	-5.81%
35	70%	12,775	25	514	1.92%	\$ 1,160.23	\$ 898.64	\$ (261.59)	-22.55%	\$ 1,093.00	\$ (67.24)	-5.80%
36	80%	14,600	25	315	1.18%	\$ 1,272.42	\$ 966.99	\$ (305.43)	-24.00%	\$ 1,198.83	\$ (73.59)	-5.78%
37	90%	16,425	25	186	0.69%	\$ 1,384.59	\$ 1,035.34	\$ (349.25)	-25.22%	\$ 1,304.65	\$ (79.94)	-5.77%
38	100%	18,250	25	146	0.54%	\$ 1,496.77	\$ 1,103.68	\$ (393.09)	-26.26%	\$ 1,410.49	\$ (86.28)	-5.76%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.4.1

Work Paper H-3.4.1
Secondary Voltage (≥ 300 kW - Inside City of Austin)

WP H-3.4.1

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Inside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing Avg. Bill Amount	Cost of Service			Proposed		
							Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	75	24	0.67%	\$ 65.00	\$ 483.00	\$ 418.00	643.08%	\$ 71.50	\$ 6.50	10.00%
3	10%	5,475	75	64	1.78%	\$ 1,636.51	\$ 2,165.34	\$ 528.83	32.31%	\$ 1,499.88	\$ (136.63)	-8.35%
4	20%	10,950	75	164	4.55%	\$ 1,949.51	\$ 2,369.27	\$ 419.76	21.53%	\$ 1,804.19	\$ (145.32)	-7.45%
5	30%	16,425	75	343	9.52%	\$ 2,262.52	\$ 2,573.20	\$ 310.68	13.73%	\$ 2,108.50	\$ (154.02)	-6.81%
6	40%	21,900	75	563	15.63%	\$ 2,575.52	\$ 2,777.14	\$ 201.62	7.83%	\$ 2,412.81	\$ (162.71)	-6.32%
7	50%	27,375	75	697	19.34%	\$ 2,888.53	\$ 2,981.07	\$ 92.54	3.20%	\$ 2,717.12	\$ (171.41)	-5.93%
8	60%	32,850	75	653	18.12%	\$ 3,201.53	\$ 3,185.00	\$ (16.53)	-0.52%	\$ 3,021.43	\$ (180.10)	-5.63%
9	70%	38,325	75	550	15.27%	\$ 3,514.54	\$ 3,388.94	\$ (125.60)	-3.57%	\$ 3,325.74	\$ (188.80)	-5.37%
10	80%	43,800	75	337	9.35%	\$ 3,827.55	\$ 3,592.87	\$ (234.68)	-6.13%	\$ 3,630.05	\$ (197.50)	-5.16%
11	90%	49,275	75	49	1.36%	\$ 4,140.55	\$ 3,796.80	\$ (343.75)	-8.30%	\$ 3,934.36	\$ (206.19)	-4.98%
12	100%	54,750	75	159	4.41%	\$ 4,453.56	\$ 4,000.74	\$ (452.82)	-10.17%	\$ 4,238.67	\$ (214.89)	-4.83%
13												
14	Winter											
15	0%	0	75	60	0.94%	\$ 65.00	\$ 483.00	\$ 418.00	643.08%	\$ 71.50	\$ 6.50	10.00%
16	10%	5,475	75	128	2.00%	\$ 1,534.13	\$ 2,165.34	\$ 631.21	41.14%	\$ 1,498.59	\$ (35.54)	-2.32%
17	20%	10,950	75	367	5.74%	\$ 1,819.76	\$ 2,369.27	\$ 549.51	30.20%	\$ 1,801.61	\$ (18.15)	-1.00%
18	30%	16,425	75	748	11.70%	\$ 2,105.39	\$ 2,573.20	\$ 467.81	22.22%	\$ 2,104.62	\$ (0.77)	-0.04%
19	40%	21,900	75	1,115	17.44%	\$ 2,391.02	\$ 2,777.14	\$ 386.12	16.15%	\$ 2,407.64	\$ 16.62	0.70%
20	50%	27,375	75	1,293	20.23%	\$ 2,676.65	\$ 2,981.07	\$ 304.42	11.37%	\$ 2,710.66	\$ 34.01	1.27%
21	60%	32,850	75	1,102	17.24%	\$ 2,962.28	\$ 3,185.00	\$ 222.72	7.52%	\$ 3,013.68	\$ 51.40	1.74%
22	70%	38,325	75	824	12.89%	\$ 3,247.92	\$ 3,388.94	\$ 141.02	4.34%	\$ 3,316.69	\$ 68.77	2.12%
23	80%	43,800	75	348	5.44%	\$ 3,533.55	\$ 3,592.87	\$ 59.32	1.68%	\$ 3,619.71	\$ 86.16	2.44%
24	90%	49,275	75	101	1.58%	\$ 3,819.18	\$ 3,796.80	\$ (22.38)	-0.59%	\$ 3,922.73	\$ 103.55	2.71%
25	100%	54,750	75	306	4.79%	\$ 4,104.81	\$ 4,000.74	\$ (104.07)	-2.54%	\$ 4,225.74	\$ 120.93	2.95%
26												
27	Annual											
28	0%	0	75	84	0.84%	\$ 65.00	\$ 483.00	\$ 418.00	643.08%	\$ 71.50	\$ 6.50	10.00%
29	10%	5,475	75	192	1.92%	\$ 1,568.26	\$ 2,165.34	\$ 597.08	38.07%	\$ 1,499.02	\$ (69.24)	-4.41%
30	20%	10,950	75	531	5.31%	\$ 1,863.01	\$ 2,369.27	\$ 506.26	27.17%	\$ 1,802.47	\$ (60.54)	-3.25%
31	30%	16,425	75	1,091	10.92%	\$ 2,157.77	\$ 2,573.20	\$ 415.43	19.25%	\$ 2,105.91	\$ (51.85)	-2.40%
32	40%	21,900	75	1,678	16.79%	\$ 2,452.52	\$ 2,777.14	\$ 324.62	13.24%	\$ 2,409.36	\$ (43.16)	-1.76%
33	50%	27,375	75	1,990	19.91%	\$ 2,747.28	\$ 2,981.07	\$ 233.79	8.51%	\$ 2,712.81	\$ (34.46)	-1.25%
34	60%	32,850	75	1,755	17.56%	\$ 3,042.03	\$ 3,185.00	\$ 142.97	4.70%	\$ 3,016.26	\$ (25.77)	-0.85%
35	70%	38,325	75	1,374	13.75%	\$ 3,336.79	\$ 3,388.94	\$ 52.15	1.56%	\$ 3,319.71	\$ (17.09)	-0.51%
36	80%	43,800	75	685	6.85%	\$ 3,631.55	\$ 3,592.87	\$ (38.68)	-1.07%	\$ 3,623.16	\$ (8.39)	-0.23%
37	90%	49,275	75	150	1.50%	\$ 3,926.30	\$ 3,796.80	\$ (129.50)	-3.30%	\$ 3,926.61	\$ 0.30	0.01%
38	100%	54,750	75	465	4.65%	\$ 4,221.06	\$ 4,000.74	\$ (220.32)	-5.22%	\$ 4,230.05	\$ 8.99	0.21%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.4.2

Work Paper H-3.4.2

WP H-3.4.2

Secondary Voltage (≥ 300 kW - Outside City of Austin)

Bill Impact Tables on an Average Basis for the Secondary Voltage Customer Class (Outside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing Avg. Bill Amount	Cost of Service			Proposed		
							Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	75	2	0.48%	\$ 65.00	\$ 483.00	\$ 418.00	643.08%	\$ 71.50	\$ 6.50	10.00%
3	10%	5,475	75	24	5.71%	\$ 1,626.82	\$ 2,165.34	\$ 538.52	33.10%	\$ 1,489.07	\$ (137.75)	-8.47%
4	20%	10,950	75	44	10.48%	\$ 1,935.39	\$ 2,369.27	\$ 433.88	22.42%	\$ 1,782.56	\$ (152.83)	-7.90%
5	30%	16,425	75	79	18.81%	\$ 2,243.96	\$ 2,573.20	\$ 329.24	14.67%	\$ 2,076.06	\$ (167.90)	-7.48%
6	40%	21,900	75	61	14.52%	\$ 2,552.53	\$ 2,777.14	\$ 224.61	8.80%	\$ 2,369.55	\$ (182.98)	-7.17%
7	50%	27,375	75	51	12.14%	\$ 2,861.11	\$ 2,981.07	\$ 119.96	4.19%	\$ 2,663.04	\$ (198.07)	-6.92%
8	60%	32,850	75	61	14.52%	\$ 3,169.68	\$ 3,185.00	\$ 15.32	0.48%	\$ 2,956.54	\$ (213.14)	-6.72%
9	70%	38,325	75	75	17.86%	\$ 3,478.25	\$ 3,388.94	\$ (89.31)	-2.57%	\$ 3,250.03	\$ (228.22)	-6.56%
10	80%	43,800	75	16	3.81%	\$ 3,786.82	\$ 3,592.87	\$ (193.95)	-5.12%	\$ 3,543.52	\$ (243.30)	-6.42%
11	90%	49,275	75	4	0.95%	\$ 4,095.39	\$ 3,796.80	\$ (298.59)	-7.29%	\$ 3,837.02	\$ (258.37)	-6.31%
12	100%	54,750	75	3	0.71%	\$ 4,403.96	\$ 4,000.74	\$ (403.22)	-9.16%	\$ 4,130.51	\$ (273.45)	-6.21%
13												
14	Winter											
15	0%	0	75	5	0.68%	\$ 65.00	\$ 483.00	\$ 418.00	643.08%	\$ 71.50	\$ 6.50	10.00%
16	10%	5,475	75	54	7.36%	\$ 1,524.61	\$ 2,165.34	\$ 640.73	42.03%	\$ 1,487.78	\$ (36.83)	-2.42%
17	20%	10,950	75	139	18.94%	\$ 1,805.97	\$ 2,369.27	\$ 563.30	31.19%	\$ 1,779.98	\$ (25.99)	-1.44%
18	30%	16,425	75	119	16.21%	\$ 2,087.33	\$ 2,573.20	\$ 485.87	23.28%	\$ 2,072.18	\$ (15.15)	-0.73%
19	40%	21,900	75	89	12.13%	\$ 2,368.69	\$ 2,777.14	\$ 408.45	17.24%	\$ 2,364.38	\$ (4.31)	-0.18%
20	50%	27,375	75	108	14.71%	\$ 2,650.05	\$ 2,981.07	\$ 331.02	12.49%	\$ 2,656.58	\$ 6.53	0.25%
21	60%	32,850	75	92	12.53%	\$ 2,931.41	\$ 3,185.00	\$ 253.59	8.65%	\$ 2,948.78	\$ 17.37	0.59%
22	70%	38,325	75	87	11.85%	\$ 3,212.77	\$ 3,388.94	\$ 176.17	5.48%	\$ 3,240.98	\$ 28.21	0.88%
23	80%	43,800	75	20	2.72%	\$ 3,494.13	\$ 3,592.87	\$ 98.74	2.83%	\$ 3,533.18	\$ 39.05	1.12%
24	90%	49,275	75	7	0.95%	\$ 3,775.49	\$ 3,796.80	\$ 21.31	0.56%	\$ 3,825.38	\$ 49.89	1.32%
25	100%	54,750	75	14	1.91%	\$ 4,056.85	\$ 4,000.74	\$ (56.11)	-1.38%	\$ 4,117.58	\$ 60.73	1.50%
26												
27	Annual											
28	0%	0	75	7	0.61%	\$ 65.00	\$ 483.00	\$ 418.00	643.08%	\$ 71.50	\$ 6.50	10.00%
29	10%	5,475	75	78	6.76%	\$ 1,558.68	\$ 2,165.34	\$ 606.66	38.92%	\$ 1,488.21	\$ (70.47)	-4.52%
30	20%	10,950	75	183	15.86%	\$ 1,849.11	\$ 2,369.27	\$ 520.16	28.13%	\$ 1,780.84	\$ (68.27)	-3.69%
31	30%	16,425	75	198	17.16%	\$ 2,139.54	\$ 2,573.20	\$ 433.66	20.27%	\$ 2,073.47	\$ (66.07)	-3.09%
32	40%	21,900	75	150	13.00%	\$ 2,429.97	\$ 2,777.14	\$ 347.17	14.29%	\$ 2,366.10	\$ (63.87)	-2.63%
33	50%	27,375	75	159	13.78%	\$ 2,720.40	\$ 2,981.07	\$ 260.67	9.58%	\$ 2,658.73	\$ (61.67)	-2.27%
34	60%	32,850	75	153	13.26%	\$ 3,010.83	\$ 3,185.00	\$ 174.17	5.78%	\$ 2,951.37	\$ (59.47)	-1.98%
35	70%	38,325	75	162	14.04%	\$ 3,301.26	\$ 3,388.94	\$ 87.68	2.66%	\$ 3,244.00	\$ (57.27)	-1.73%
36	80%	43,800	75	36	3.12%	\$ 3,591.69	\$ 3,592.87	\$ 1.18	0.03%	\$ 3,536.63	\$ (55.07)	-1.53%
37	90%	49,275	75	11	0.95%	\$ 3,882.12	\$ 3,796.80	\$ (85.32)	-2.20%	\$ 3,829.26	\$ (52.86)	-1.36%
38	100%	54,750	75	17	1.47%	\$ 4,172.55	\$ 4,000.74	\$ (171.81)	-4.12%	\$ 4,121.89	\$ (50.66)	-1.21%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.5.1

Work Paper H-3.5.1

WP H-3.5.1

Primary Voltage (< 3 MW - Inside City of Austin)

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Inside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing Avg. Bill Amount	Cost of Service			Proposed		
							Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	1,500	12	3.35%	\$ 250.00	\$ 576.72	\$ 326.72	130.69%	\$ 275.00	\$ 25.00	10.00%
3	10%	109,500	1,500	16	4.47%	\$ 34,278.07	\$ 29,056.19	\$ (5,221.88)	-15.23%	\$ 27,424.85	\$ (6,853.22)	-19.99%
4	20%	219,000	1,500	14	3.91%	\$ 39,431.14	\$ 33,025.28	\$ (6,405.86)	-16.25%	\$ 31,829.24	\$ (7,601.90)	-19.28%
5	30%	328,500	1,500	16	4.47%	\$ 44,584.21	\$ 36,994.37	\$ (7,589.84)	-17.02%	\$ 36,233.63	\$ (8,350.58)	-18.73%
6	40%	438,000	1,500	38	10.61%	\$ 49,737.28	\$ 40,963.47	\$ (8,773.81)	-17.64%	\$ 40,638.02	\$ (9,099.26)	-18.29%
7	50%	547,500	1,500	51	14.25%	\$ 54,890.35	\$ 44,932.56	\$ (9,957.79)	-18.14%	\$ 45,042.41	\$ (9,847.94)	-17.94%
8	60%	657,000	1,500	43	12.01%	\$ 60,043.42	\$ 48,901.65	\$ (11,141.77)	-18.56%	\$ 49,446.81	\$ (10,596.61)	-17.65%
9	70%	766,500	1,500	82	22.91%	\$ 65,196.49	\$ 52,870.75	\$ (12,325.74)	-18.91%	\$ 53,851.20	\$ (11,345.29)	-17.40%
10	80%	876,000	1,500	44	12.29%	\$ 70,349.56	\$ 56,839.84	\$ (13,509.72)	-19.20%	\$ 58,255.59	\$ (12,093.97)	-17.19%
11	90%	985,500	1,500	9	2.51%	\$ 75,502.63	\$ 60,808.93	\$ (14,693.70)	-19.46%	\$ 62,659.98	\$ (12,842.65)	-17.01%
12	100%	1,095,000	1,500	33	9.22%	\$ 80,655.70	\$ 64,778.03	\$ (15,877.67)	-19.69%	\$ 67,064.37	\$ (13,591.33)	-16.85%
13												
14	Winter											
15	0%	0	1,500	31	4.37%	\$ 250.00	\$ 576.72	\$ 326.72	130.69%	\$ 275.00	\$ 25.00	10.00%
16	10%	109,500	1,500	30	4.23%	\$ 32,230.57	\$ 29,056.19	\$ (3,174.38)	-9.85%	\$ 27,399.58	\$ (4,830.99)	-14.99%
17	20%	219,000	1,500	33	4.65%	\$ 36,836.14	\$ 33,025.28	\$ (3,810.86)	-10.35%	\$ 31,778.71	\$ (5,057.43)	-13.73%
18	30%	328,500	1,500	54	7.61%	\$ 41,441.71	\$ 36,994.37	\$ (4,447.34)	-10.73%	\$ 36,157.83	\$ (5,283.88)	-12.75%
19	40%	438,000	1,500	77	10.85%	\$ 46,047.28	\$ 40,963.47	\$ (5,083.81)	-11.04%	\$ 40,536.95	\$ (5,510.33)	-11.97%
20	50%	547,500	1,500	83	11.69%	\$ 50,652.85	\$ 44,932.56	\$ (5,720.29)	-11.29%	\$ 44,916.08	\$ (5,736.77)	-11.33%
21	60%	657,000	1,500	104	14.65%	\$ 55,258.42	\$ 48,901.65	\$ (6,356.77)	-11.50%	\$ 49,295.20	\$ (5,963.22)	-10.79%
22	70%	766,500	1,500	159	22.39%	\$ 59,863.99	\$ 52,870.75	\$ (6,993.24)	-11.68%	\$ 53,674.32	\$ (6,189.67)	-10.34%
23	80%	876,000	1,500	56	7.89%	\$ 64,469.56	\$ 56,839.84	\$ (7,629.72)	-11.83%	\$ 58,053.45	\$ (6,416.11)	-9.95%
24	90%	985,500	1,500	12	1.69%	\$ 69,075.13	\$ 60,808.93	\$ (8,266.20)	-11.97%	\$ 62,432.57	\$ (6,642.56)	-9.62%
25	100%	1,095,000	1,500	71	10.00%	\$ 73,680.70	\$ 64,778.03	\$ (8,902.67)	-12.08%	\$ 66,811.69	\$ (6,869.01)	-9.32%
26												
27	Annual											
28	0%	0	1,500	43	4.03%	\$ 250.00	\$ 576.72	\$ 326.72	130.69%	\$ 275.00	\$ 25.00	10.00%
29	10%	109,500	1,500	46	4.31%	\$ 32,913.07	\$ 29,056.19	\$ (3,856.88)	-11.72%	\$ 27,408.00	\$ (5,505.07)	-16.73%
30	20%	219,000	1,500	47	4.40%	\$ 37,701.14	\$ 33,025.28	\$ (4,675.86)	-12.40%	\$ 31,795.55	\$ (5,905.59)	-15.66%
31	30%	328,500	1,500	70	6.55%	\$ 42,489.21	\$ 36,994.37	\$ (5,494.84)	-12.93%	\$ 36,183.10	\$ (6,306.11)	-14.84%
32	40%	438,000	1,500	115	10.77%	\$ 47,277.28	\$ 40,963.47	\$ (6,313.81)	-13.35%	\$ 40,570.64	\$ (6,706.64)	-14.19%
33	50%	547,500	1,500	134	12.55%	\$ 52,065.35	\$ 44,932.56	\$ (7,132.79)	-13.70%	\$ 44,958.19	\$ (7,107.16)	-13.65%
34	60%	657,000	1,500	147	13.76%	\$ 56,853.42	\$ 48,901.65	\$ (7,951.77)	-13.99%	\$ 49,345.74	\$ (7,507.68)	-13.21%
35	70%	766,500	1,500	241	22.57%	\$ 61,641.49	\$ 52,870.75	\$ (8,770.74)	-14.23%	\$ 53,733.28	\$ (7,908.21)	-12.83%
36	80%	876,000	1,500	100	9.36%	\$ 66,429.56	\$ 56,839.84	\$ (9,589.72)	-14.44%	\$ 58,120.83	\$ (8,308.73)	-12.51%
37	90%	985,500	1,500	21	1.97%	\$ 71,217.63	\$ 60,808.93	\$ (10,408.70)	-14.62%	\$ 62,508.37	\$ (8,709.26)	-12.23%
38	100%	1,095,000	1,500	104	9.74%	\$ 76,005.70	\$ 64,778.03	\$ (11,227.67)	-14.77%	\$ 66,895.92	\$ (9,109.78)	-11.99%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.5.2

Work Paper H-3.5.2

WP H-3.5.2

Primary Voltage (< 3 MW - Outside City of Austin)

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Outside City of Austin)

					Existing	Cost of Service			Proposed			
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	1,500	6	12.77%	\$ 236.00	\$ 576.72	\$ 340.72	144.37%	\$ 275.00	\$ 39.00	16.53%
3	10%	109,500	1,500	11	23.40%	\$ 33,072.82	\$ 29,056.19	\$ (4,016.63)	-12.14%	\$ 27,255.95	\$ (5,816.87)	-17.59%
4	20%	219,000	1,500	4	8.51%	\$ 38,084.63	\$ 33,025.28	\$ (5,059.35)	-13.28%	\$ 31,491.44	\$ (6,593.19)	-17.31%
5	30%	328,500	1,500	2	4.26%	\$ 43,096.45	\$ 36,994.37	\$ (6,102.08)	-14.16%	\$ 35,726.93	\$ (7,369.52)	-17.10%
6	40%	438,000	1,500	11	23.40%	\$ 48,108.26	\$ 40,963.47	\$ (7,144.79)	-14.85%	\$ 39,962.42	\$ (8,145.84)	-16.93%
7	50%	547,500	1,500	10	21.28%	\$ 53,120.08	\$ 44,932.56	\$ (8,187.52)	-15.41%	\$ 44,197.91	\$ (8,922.17)	-16.80%
8	60%	657,000	1,500	2	4.26%	\$ 58,131.89	\$ 48,901.65	\$ (9,230.24)	-15.88%	\$ 48,433.40	\$ (9,698.49)	-16.68%
9	70%	766,500	1,500	0	0.00%	\$ 63,143.71	\$ 52,870.75	\$ (10,272.96)	-16.27%	\$ 52,668.88	\$ (10,474.83)	-16.59%
10	80%	876,000	1,500	1	2.13%	\$ 68,155.52	\$ 56,839.84	\$ (11,315.68)	-16.60%	\$ 56,904.37	\$ (11,251.15)	-16.51%
11	90%	985,500	1,500	0	0.00%	\$ 73,167.34	\$ 60,808.93	\$ (12,358.41)	-16.89%	\$ 61,139.86	\$ (12,027.48)	-16.44%
12	100%	1,095,000	1,500	0	0.00%	\$ 78,179.15	\$ 64,778.03	\$ (13,401.12)	-17.14%	\$ 65,375.35	\$ (12,803.80)	-16.38%
13												
14	Winter											
15	0%	0	1,500	14	15.22%	\$ 236.00	\$ 576.72	\$ 340.72	144.37%	\$ 275.00	\$ 39.00	16.53%
16	10%	109,500	1,500	11	11.96%	\$ 31,055.98	\$ 29,056.19	\$ (1,999.79)	-6.44%	\$ 27,230.68	\$ (3,825.30)	-12.32%
17	20%	219,000	1,500	16	17.39%	\$ 35,550.95	\$ 33,025.28	\$ (2,525.67)	-7.10%	\$ 31,440.90	\$ (4,110.05)	-11.56%
18	30%	328,500	1,500	8	8.70%	\$ 40,045.93	\$ 36,994.37	\$ (3,051.56)	-7.62%	\$ 35,651.13	\$ (4,394.80)	-10.97%
19	40%	438,000	1,500	27	29.35%	\$ 44,540.90	\$ 40,963.47	\$ (3,577.43)	-8.03%	\$ 39,861.35	\$ (4,679.55)	-10.51%
20	50%	547,500	1,500	6	6.52%	\$ 49,035.88	\$ 44,932.56	\$ (4,103.32)	-8.37%	\$ 44,071.57	\$ (4,964.31)	-10.12%
21	60%	657,000	1,500	3	3.26%	\$ 53,530.85	\$ 48,901.65	\$ (4,629.20)	-8.65%	\$ 48,281.79	\$ (5,249.06)	-9.81%
22	70%	766,500	1,500	5	5.43%	\$ 58,025.83	\$ 52,870.75	\$ (5,155.08)	-8.88%	\$ 52,492.01	\$ (5,533.82)	-9.54%
23	80%	876,000	1,500	2	2.17%	\$ 62,520.80	\$ 56,839.84	\$ (5,680.96)	-9.09%	\$ 56,702.23	\$ (5,818.57)	-9.31%
24	90%	985,500	1,500	0	0.00%	\$ 67,015.78	\$ 60,808.93	\$ (6,206.85)	-9.26%	\$ 60,912.45	\$ (6,103.33)	-9.11%
25	100%	1,095,000	1,500	0	0.00%	\$ 71,510.75	\$ 64,778.03	\$ (6,732.72)	-9.41%	\$ 65,122.68	\$ (6,388.07)	-8.93%
26												
27	Annual											
28	0%	0	1,500	20	14.39%	\$ 236.00	\$ 576.72	\$ 340.72	144.37%	\$ 275.00	\$ 39.00	16.53%
29	10%	109,500	1,500	22	15.83%	\$ 31,728.26	\$ 29,056.19	\$ (2,672.07)	-8.42%	\$ 27,239.10	\$ (4,489.16)	-14.15%
30	20%	219,000	1,500	20	14.39%	\$ 36,395.51	\$ 33,025.28	\$ (3,370.23)	-9.26%	\$ 31,457.75	\$ (4,937.76)	-13.57%
31	30%	328,500	1,500	10	7.19%	\$ 41,062.77	\$ 36,994.37	\$ (4,068.40)	-9.91%	\$ 35,676.40	\$ (5,386.37)	-13.12%
32	40%	438,000	1,500	38	27.34%	\$ 45,730.02	\$ 40,963.47	\$ (4,766.55)	-10.42%	\$ 39,895.04	\$ (5,834.98)	-12.76%
33	50%	547,500	1,500	16	11.51%	\$ 50,397.28	\$ 44,932.56	\$ (5,464.72)	-10.84%	\$ 44,113.68	\$ (6,283.60)	-12.47%
34	60%	657,000	1,500	5	3.60%	\$ 55,064.53	\$ 48,901.65	\$ (6,162.88)	-11.19%	\$ 48,332.33	\$ (6,732.20)	-12.23%
35	70%	766,500	1,500	5	3.60%	\$ 59,731.79	\$ 52,870.75	\$ (6,861.04)	-11.49%	\$ 52,550.97	\$ (7,180.82)	-12.02%
36	80%	876,000	1,500	3	2.16%	\$ 64,399.04	\$ 56,839.84	\$ (7,559.20)	-11.74%	\$ 56,769.61	\$ (7,629.43)	-11.85%
37	90%	985,500	1,500	0	0.00%	\$ 69,066.30	\$ 60,808.93	\$ (8,257.37)	-11.96%	\$ 60,988.25	\$ (8,078.05)	-11.70%
38	100%	1,095,000	1,500	0	0.00%	\$ 73,733.55	\$ 64,778.03	\$ (8,955.52)	-12.15%	\$ 65,206.90	\$ (8,526.65)	-11.56%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.6.1

Work Paper H-3.6.1

WP H-3.6.1

Primary Voltage (≥ 3 < 20 MW - Inside City of Austin)

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Inside City of Austin)

No.	Load Factor	Energy	Billed Demand	# of Bills	% of Total Bills	Existing	Cost of Service			Proposed		
		(kWh)	(kW)			Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	10,000	0	0.00%	\$ 2,000.00	\$ 8,010.51	\$ 6,010.51	300.53%	\$ 2,200.00	\$ 200.00	10.00%
3	10%	730,000	10,000	0	0.00%	\$ 189,257.30	\$ 209,554.08	\$ 20,296.78	10.72%	\$ 197,177.01	\$ 7,919.71	4.18%
4	20%	1,460,000	10,000	1	1.41%	\$ 222,114.60	\$ 235,814.96	\$ 13,700.36	6.17%	\$ 225,517.61	\$ 3,403.01	1.53%
5	30%	2,190,000	10,000	2	2.82%	\$ 254,971.90	\$ 262,075.84	\$ 7,103.94	2.79%	\$ 253,858.22	\$ (1,113.68)	-0.44%
6	40%	2,920,000	10,000	4	5.63%	\$ 287,829.20	\$ 288,336.73	\$ 507.53	0.18%	\$ 282,198.83	\$ (5,630.37)	-1.96%
7	50%	3,650,000	10,000	3	4.23%	\$ 320,686.50	\$ 314,597.61	\$ (6,088.89)	-1.90%	\$ 310,539.43	\$ (10,147.07)	-3.16%
8	60%	4,380,000	10,000	6	8.45%	\$ 353,543.80	\$ 340,858.49	\$ (12,685.31)	-3.59%	\$ 338,880.04	\$ (14,663.76)	-4.15%
9	70%	5,110,000	10,000	11	15.49%	\$ 386,401.10	\$ 367,119.38	\$ (19,281.72)	-4.99%	\$ 367,220.64	\$ (19,180.46)	-4.96%
10	80%	5,840,000	10,000	20	28.17%	\$ 419,258.40	\$ 393,380.26	\$ (25,878.14)	-6.17%	\$ 395,561.25	\$ (23,697.15)	-5.65%
11	90%	6,570,000	10,000	20	28.17%	\$ 452,115.70	\$ 419,641.14	\$ (32,474.56)	-7.18%	\$ 423,901.86	\$ (28,213.84)	-6.24%
12	100%	7,300,000	10,000	4	5.63%	\$ 484,973.00	\$ 445,902.02	\$ (39,070.98)	-8.06%	\$ 452,242.46	\$ (32,730.54)	-6.75%
13												
14	Winter											
15	0%	0	10,000	0	0.00%	\$ 2,000.00	\$ 8,010.51	\$ 6,010.51	300.53%	\$ 2,200.00	\$ 200.00	10.00%
16	10%	730,000	10,000	2	1.32%	\$ 175,607.30	\$ 209,554.08	\$ 33,946.78	19.33%	\$ 197,008.56	\$ 21,401.26	12.19%
17	20%	1,460,000	10,000	3	1.99%	\$ 204,814.60	\$ 235,814.96	\$ 31,000.36	15.14%	\$ 225,180.71	\$ 20,366.11	9.94%
18	30%	2,190,000	10,000	8	5.30%	\$ 234,021.90	\$ 262,075.84	\$ 28,053.94	11.99%	\$ 253,352.87	\$ 19,330.97	8.26%
19	40%	2,920,000	10,000	4	2.65%	\$ 263,229.20	\$ 288,336.73	\$ 25,107.53	9.54%	\$ 281,525.02	\$ 18,295.82	6.95%
20	50%	3,650,000	10,000	7	4.64%	\$ 292,436.50	\$ 314,597.61	\$ 22,161.11	7.58%	\$ 309,697.18	\$ 17,260.68	5.90%
21	60%	4,380,000	10,000	16	10.60%	\$ 321,643.80	\$ 340,858.49	\$ 19,214.69	5.97%	\$ 337,869.34	\$ 16,225.54	5.04%
22	70%	5,110,000	10,000	25	16.56%	\$ 350,851.10	\$ 367,119.38	\$ 16,268.28	4.64%	\$ 366,041.49	\$ 15,190.39	4.33%
23	80%	5,840,000	10,000	41	27.15%	\$ 380,058.40	\$ 393,380.26	\$ 13,321.86	3.51%	\$ 394,213.65	\$ 14,155.25	3.72%
24	90%	6,570,000	10,000	35	23.18%	\$ 409,265.70	\$ 419,641.14	\$ 10,375.44	2.54%	\$ 422,385.80	\$ 13,120.10	3.21%
25	100%	7,300,000	10,000	10	6.62%	\$ 438,473.00	\$ 445,902.02	\$ 7,429.02	1.69%	\$ 450,557.96	\$ 12,084.96	2.76%
26												
27	Annual											
28	0%	0	10,000	0	0.00%	\$ 2,000.00	\$ 8,010.51	\$ 6,010.51	300.53%	\$ 2,200.00	\$ 200.00	10.00%
29	10%	730,000	10,000	2	0.90%	\$ 180,157.30	\$ 209,554.08	\$ 29,396.78	16.32%	\$ 197,064.71	\$ 16,907.41	9.38%
30	20%	1,460,000	10,000	4	1.80%	\$ 210,581.27	\$ 235,814.96	\$ 25,233.69	11.98%	\$ 225,293.01	\$ 14,711.74	6.99%
31	30%	2,190,000	10,000	10	4.50%	\$ 241,005.23	\$ 262,075.84	\$ 21,070.61	8.74%	\$ 253,521.32	\$ 12,516.09	5.19%
32	40%	2,920,000	10,000	8	3.60%	\$ 271,429.20	\$ 288,336.73	\$ 16,907.53	6.23%	\$ 281,749.62	\$ 10,320.42	3.80%
33	50%	3,650,000	10,000	10	4.50%	\$ 301,853.17	\$ 314,597.61	\$ 12,744.44	4.22%	\$ 309,977.93	\$ 8,124.76	2.69%
34	60%	4,380,000	10,000	22	9.91%	\$ 332,277.13	\$ 340,858.49	\$ 8,581.36	2.58%	\$ 338,206.24	\$ 5,929.11	1.78%
35	70%	5,110,000	10,000	36	16.22%	\$ 362,701.10	\$ 367,119.38	\$ 4,418.28	1.22%	\$ 366,434.54	\$ 3,733.44	1.03%
36	80%	5,840,000	10,000	61	27.48%	\$ 393,125.07	\$ 393,380.26	\$ 255.19	0.06%	\$ 394,662.85	\$ 1,537.78	0.39%
37	90%	6,570,000	10,000	55	24.77%	\$ 423,549.03	\$ 419,641.14	\$ (3,907.89)	-0.92%	\$ 422,891.15	\$ (657.88)	-0.16%
38	100%	7,300,000	10,000	14	6.31%	\$ 453,973.00	\$ 445,902.02	\$ (8,070.98)	-1.78%	\$ 451,119.46	\$ (2,853.54)	-0.63%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.6.2

Work Paper H-3.6.2

WP H-3.6.2

Primary Voltage (≥ 3 < 20 MW - Outside City of Austin)

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Outside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing	Cost of Service			Proposed		
						Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	10,000			\$ 1,872.00	\$ 8,010.51	\$ 6,138.51	327.91%	\$ 2,200.00	\$ 328.00	17.52%
3	10%	730,000	10,000			\$ 178,743.80	\$ 209,554.08	\$ 30,810.28	17.24%	\$ 196,072.90	\$ 17,329.10	9.69%
4	20%	1,460,000	10,000			\$ 210,615.60	\$ 235,814.96	\$ 25,199.36	11.96%	\$ 223,309.39	\$ 12,693.79	6.03%
5	30%	2,190,000	10,000			\$ 242,487.40	\$ 262,075.84	\$ 19,588.44	8.08%	\$ 250,545.89	\$ 8,058.49	3.32%
6	40%	2,920,000	10,000			\$ 274,359.20	\$ 288,336.73	\$ 13,977.53	5.09%	\$ 277,782.38	\$ 3,423.18	1.25%
7	50%	3,650,000	10,000			\$ 306,231.00	\$ 314,597.61	\$ 8,366.61	2.73%	\$ 305,018.87	\$ (1,212.13)	-0.40%
8	60%	4,380,000	10,000			\$ 338,102.80	\$ 340,858.49	\$ 2,755.69	0.82%	\$ 332,255.37	\$ (5,847.43)	-1.73%
9	70%	5,110,000	10,000			\$ 369,974.60	\$ 367,119.38	\$ (2,855.22)	-0.77%	\$ 359,491.86	\$ (10,482.74)	-2.83%
10	80%	5,840,000	10,000			\$ 401,846.40	\$ 393,380.26	\$ (8,466.14)	-2.11%	\$ 386,728.36	\$ (15,118.04)	-3.76%
11	90%	6,570,000	10,000			\$ 433,718.20	\$ 419,641.14	\$ (14,077.06)	-3.25%	\$ 413,964.85	\$ (19,753.35)	-4.55%
12	100%	7,300,000	10,000			\$ 465,590.00	\$ 445,902.02	\$ (19,687.98)	-4.23%	\$ 441,201.35	\$ (24,388.65)	-5.24%
13												
14	Winter											
15	0%	0	10,000			\$ 1,872.00	\$ 8,010.51	\$ 6,138.51	327.91%	\$ 2,200.00	\$ 328.00	17.52%
16	10%	730,000	10,000			\$ 165,327.40	\$ 209,554.08	\$ 44,226.68	26.75%	\$ 195,904.45	\$ 30,577.05	18.49%
17	20%	1,460,000	10,000			\$ 193,782.80	\$ 235,814.96	\$ 42,032.16	21.69%	\$ 222,972.49	\$ 29,189.69	15.06%
18	30%	2,190,000	10,000			\$ 222,238.20	\$ 262,075.84	\$ 39,837.64	17.93%	\$ 250,040.53	\$ 27,802.33	12.51%
19	40%	2,920,000	10,000			\$ 250,693.60	\$ 288,336.73	\$ 37,643.13	15.02%	\$ 277,108.58	\$ 26,414.98	10.54%
20	50%	3,650,000	10,000			\$ 279,149.00	\$ 314,597.61	\$ 35,448.61	12.70%	\$ 304,176.62	\$ 25,027.62	8.97%
21	60%	4,380,000	10,000			\$ 307,604.40	\$ 340,858.49	\$ 33,254.09	10.81%	\$ 331,244.67	\$ 23,640.27	7.69%
22	70%	5,110,000	10,000			\$ 336,059.80	\$ 367,119.38	\$ 31,059.58	9.24%	\$ 358,312.71	\$ 22,252.91	6.62%
23	80%	5,840,000	10,000			\$ 364,515.20	\$ 393,380.26	\$ 28,865.06	7.92%	\$ 385,380.75	\$ 20,865.55	5.72%
24	90%	6,570,000	10,000			\$ 392,970.60	\$ 419,641.14	\$ 26,670.54	6.79%	\$ 412,448.80	\$ 19,478.20	4.96%
25	100%	7,300,000	10,000			\$ 421,426.00	\$ 445,902.02	\$ 24,476.02	5.81%	\$ 439,516.84	\$ 18,090.84	4.29%
26												
27	Annual											
28	0%	0	10,000			\$ 1,872.00	\$ 8,010.51	\$ 6,138.51	327.91%	\$ 2,200.00	\$ 328.00	17.52%
29	10%	730,000	10,000			\$ 169,799.53	\$ 209,554.08	\$ 39,754.55	23.41%	\$ 195,960.60	\$ 26,161.07	15.41%
30	20%	1,460,000	10,000			\$ 199,393.73	\$ 235,814.96	\$ 36,421.23	18.27%	\$ 223,084.79	\$ 23,691.06	11.88%
31	30%	2,190,000	10,000			\$ 228,987.93	\$ 262,075.84	\$ 33,087.91	14.45%	\$ 250,208.98	\$ 21,221.05	9.27%
32	40%	2,920,000	10,000			\$ 258,582.13	\$ 288,336.73	\$ 29,754.60	11.51%	\$ 277,333.18	\$ 18,751.05	7.25%
33	50%	3,650,000	10,000			\$ 288,176.33	\$ 314,597.61	\$ 26,421.28	9.17%	\$ 304,457.37	\$ 16,281.04	5.65%
34	60%	4,380,000	10,000			\$ 317,770.53	\$ 340,858.49	\$ 23,087.96	7.27%	\$ 331,581.57	\$ 13,811.04	4.35%
35	70%	5,110,000	10,000			\$ 347,364.73	\$ 367,119.38	\$ 19,754.65	5.69%	\$ 358,705.76	\$ 11,341.03	3.26%
36	80%	5,840,000	10,000			\$ 376,958.93	\$ 393,380.26	\$ 16,421.33	4.36%	\$ 385,829.95	\$ 8,871.02	2.35%
37	90%	6,570,000	10,000			\$ 406,553.13	\$ 419,641.14	\$ 13,088.01	3.22%	\$ 412,954.15	\$ 6,401.02	1.57%
38	100%	7,300,000	10,000			\$ 436,147.33	\$ 445,902.02	\$ 9,754.69	2.24%	\$ 440,078.34	\$ 3,931.01	0.90%
39												

Work Paper H-3.7.1

WP H-3.7.1

Primary Voltage (≥ 20 MW - Inside City of Austin)

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Inside City of Austin)

						Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	50,000			\$ 2,500.00	\$ 15,468.17	\$ 12,968.17	518.73%	\$ 2,750.00	\$ 250.00	10.00%
3	10%	3,650,000	50,000			\$ 1,184,617.00	\$ 1,174,523.91	\$ (10,093.09)	-0.85%	\$ 1,037,945.04	\$ (146,671.96)	-12.38%
4	20%	7,300,000	50,000			\$ 1,332,734.00	\$ 1,305,329.49	\$ (27,404.51)	-2.06%	\$ 1,177,458.07	\$ (155,275.93)	-11.65%
5	30%	10,950,000	50,000			\$ 1,480,851.00	\$ 1,436,135.07	\$ (44,715.93)	-3.02%	\$ 1,316,971.10	\$ (163,879.90)	-11.07%
6	40%	14,600,000	50,000			\$ 1,628,968.00	\$ 1,566,940.66	\$ (62,027.34)	-3.81%	\$ 1,456,484.13	\$ (172,483.87)	-10.59%
7	50%	18,250,000	50,000			\$ 1,777,085.00	\$ 1,697,746.24	\$ (79,338.76)	-4.46%	\$ 1,595,997.16	\$ (181,087.84)	-10.19%
8	60%	21,900,000	50,000			\$ 1,925,202.00	\$ 1,828,551.82	\$ (96,650.18)	-5.02%	\$ 1,735,510.19	\$ (189,691.81)	-9.85%
9	70%	25,550,000	50,000			\$ 2,073,319.00	\$ 1,959,357.40	\$ (113,961.60)	-5.50%	\$ 1,875,023.22	\$ (198,295.78)	-9.56%
10	80%	29,200,000	50,000			\$ 2,221,436.00	\$ 2,090,162.98	\$ (131,273.02)	-5.91%	\$ 2,014,536.25	\$ (206,899.75)	-9.31%
11	90%	32,850,000	50,000			\$ 2,369,553.00	\$ 2,220,968.56	\$ (148,584.44)	-6.27%	\$ 2,154,049.28	\$ (215,503.72)	-9.09%
12	100%	36,500,000	50,000			\$ 2,517,670.00	\$ 2,351,774.14	\$ (165,895.86)	-6.59%	\$ 2,293,562.31	\$ (224,107.69)	-8.90%
13												
14	Winter											
15	0%	0	50,000			\$ 2,500.00	\$ 15,468.17	\$ 12,968.17	518.73%	\$ 2,750.00	\$ 250.00	10.00%
16	10%	3,650,000	50,000			\$ 1,116,367.00	\$ 1,174,523.91	\$ 58,156.91	5.21%	\$ 1,037,102.79	\$ (79,264.21)	-7.10%
17	20%	7,300,000	50,000			\$ 1,246,234.00	\$ 1,305,329.49	\$ 59,095.49	4.74%	\$ 1,175,773.57	\$ (70,460.43)	-5.65%
18	30%	10,950,000	50,000			\$ 1,376,101.00	\$ 1,436,135.07	\$ 60,034.07	4.36%	\$ 1,314,444.34	\$ (61,656.66)	-4.48%
19	40%	14,600,000	50,000			\$ 1,505,968.00	\$ 1,566,940.66	\$ 60,972.66	4.05%	\$ 1,453,115.12	\$ (52,852.88)	-3.51%
20	50%	18,250,000	50,000			\$ 1,635,835.00	\$ 1,697,746.24	\$ 61,911.24	3.78%	\$ 1,591,785.90	\$ (44,049.10)	-2.69%
21	60%	21,900,000	50,000			\$ 1,765,702.00	\$ 1,828,551.82	\$ 62,849.82	3.56%	\$ 1,730,456.68	\$ (35,245.32)	-2.00%
22	70%	25,550,000	50,000			\$ 1,895,569.00	\$ 1,959,357.40	\$ 63,788.40	3.37%	\$ 1,869,127.46	\$ (26,441.54)	-1.39%
23	80%	29,200,000	50,000			\$ 2,025,436.00	\$ 2,090,162.98	\$ 64,726.98	3.20%	\$ 2,007,798.23	\$ (17,637.77)	-0.87%
24	90%	32,850,000	50,000			\$ 2,155,303.00	\$ 2,220,968.56	\$ 65,665.56	3.05%	\$ 2,146,469.01	\$ (8,833.99)	-0.41%
25	100%	36,500,000	50,000			\$ 2,285,170.00	\$ 2,351,774.14	\$ 66,604.14	2.91%	\$ 2,285,139.79	\$ (30.21)	0.00%
26												
27	Annual											
28	0%	0	50,000			\$ 2,500.00	\$ 15,468.17	\$ 12,968.17	518.73%	\$ 2,750.00	\$ 250.00	10.00%
29	10%	3,650,000	50,000			\$ 1,139,117.00	\$ 1,174,523.91	\$ 35,406.91	3.11%	\$ 1,037,383.54	\$ (101,733.46)	-8.93%
30	20%	7,300,000	50,000			\$ 1,275,067.33	\$ 1,305,329.49	\$ 30,262.16	2.37%	\$ 1,176,335.07	\$ (98,732.26)	-7.74%
31	30%	10,950,000	50,000			\$ 1,411,017.67	\$ 1,436,135.07	\$ 25,117.40	1.78%	\$ 1,315,286.59	\$ (95,731.07)	-6.78%
32	40%	14,600,000	50,000			\$ 1,546,968.00	\$ 1,566,940.66	\$ 19,972.66	1.29%	\$ 1,454,238.12	\$ (92,729.88)	-5.99%
33	50%	18,250,000	50,000			\$ 1,682,918.33	\$ 1,697,746.24	\$ 14,827.91	0.88%	\$ 1,593,189.65	\$ (89,728.68)	-5.33%
34	60%	21,900,000	50,000			\$ 1,818,868.67	\$ 1,828,551.82	\$ 9,683.15	0.53%	\$ 1,732,141.18	\$ (86,727.48)	-4.77%
35	70%	25,550,000	50,000			\$ 1,954,819.00	\$ 1,959,357.40	\$ 4,538.40	0.23%	\$ 1,871,092.71	\$ (83,726.29)	-4.28%
36	80%	29,200,000	50,000			\$ 2,090,769.33	\$ 2,090,162.98	\$ (606.35)	-0.03%	\$ 2,010,044.24	\$ (80,725.10)	-3.86%
37	90%	32,850,000	50,000			\$ 2,226,719.67	\$ 2,220,968.56	\$ (5,751.11)	-0.26%	\$ 2,148,995.77	\$ (77,723.90)	-3.49%
38	100%	36,500,000	50,000			\$ 2,362,670.00	\$ 2,351,774.14	\$ (10,895.86)	-0.46%	\$ 2,287,947.30	\$ (74,722.70)	-3.16%
39												

Work Paper H-3.7.2

WP H-3.7.2

Primary Voltage (≥ 20 MW - Outside City of Austin)

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Outside City of Austin)

						Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	50,000			\$ 2,500.00	\$ 15,468.17	\$ 12,968.17	518.73%	\$ 2,750.00	\$ 250.00	10.00%
3	10%	3,650,000	50,000			\$ 1,182,755.50	\$ 1,174,523.91	\$ (8,231.59)	-0.70%	\$ 1,032,789.48	\$ (149,966.02)	-12.68%
4	20%	7,300,000	50,000			\$ 1,329,011.00	\$ 1,305,329.49	\$ (23,681.51)	-1.78%	\$ 1,167,146.96	\$ (161,864.04)	-12.18%
5	30%	10,950,000	50,000			\$ 1,475,266.50	\$ 1,436,135.07	\$ (39,131.43)	-2.65%	\$ 1,301,504.43	\$ (173,762.07)	-11.78%
6	40%	14,600,000	50,000			\$ 1,621,522.00	\$ 1,566,940.66	\$ (54,581.34)	-3.37%	\$ 1,435,861.90	\$ (185,660.10)	-11.45%
7	50%	18,250,000	50,000			\$ 1,767,777.50	\$ 1,697,746.24	\$ (70,031.26)	-3.96%	\$ 1,570,219.37	\$ (197,558.13)	-11.18%
8	60%	21,900,000	50,000			\$ 1,914,033.00	\$ 1,828,551.82	\$ (85,481.18)	-4.47%	\$ 1,704,576.84	\$ (209,456.16)	-10.94%
9	70%	25,550,000	50,000			\$ 2,060,288.50	\$ 1,959,357.40	\$ (100,931.10)	-4.90%	\$ 1,838,934.32	\$ (221,354.18)	-10.74%
10	80%	29,200,000	50,000			\$ 2,206,544.00	\$ 2,090,162.98	\$ (116,381.02)	-5.27%	\$ 1,973,291.79	\$ (233,252.21)	-10.57%
11	90%	32,850,000	50,000			\$ 2,352,799.50	\$ 2,220,968.56	\$ (131,830.94)	-5.60%	\$ 2,107,649.26	\$ (245,150.24)	-10.42%
12	100%	36,500,000	50,000			\$ 2,499,055.00	\$ 2,351,774.14	\$ (147,280.86)	-5.89%	\$ 2,242,006.73	\$ (257,048.27)	-10.29%
13												
14	Winter											
15	0%	0	50,000			\$ 2,500.00	\$ 15,468.17	\$ 12,968.17	518.73%	\$ 2,750.00	\$ 250.00	10.00%
16	10%	3,650,000	50,000			\$ 1,114,505.50	\$ 1,174,523.91	\$ 60,018.41	5.39%	\$ 1,031,947.23	\$ (82,558.27)	-7.41%
17	20%	7,300,000	50,000			\$ 1,242,511.00	\$ 1,305,329.49	\$ 62,818.49	5.06%	\$ 1,165,462.45	\$ (77,048.55)	-6.20%
18	30%	10,950,000	50,000			\$ 1,370,516.50	\$ 1,436,135.07	\$ 65,618.57	4.79%	\$ 1,298,977.67	\$ (71,538.83)	-5.22%
19	40%	14,600,000	50,000			\$ 1,498,522.00	\$ 1,566,940.66	\$ 68,418.66	4.57%	\$ 1,432,492.89	\$ (66,029.11)	-4.41%
20	50%	18,250,000	50,000			\$ 1,626,527.50	\$ 1,697,746.24	\$ 71,218.74	4.38%	\$ 1,566,008.11	\$ (60,519.39)	-3.72%
21	60%	21,900,000	50,000			\$ 1,754,533.00	\$ 1,828,551.82	\$ 74,018.82	4.22%	\$ 1,699,523.33	\$ (55,009.67)	-3.14%
22	70%	25,550,000	50,000			\$ 1,882,538.50	\$ 1,959,357.40	\$ 76,818.90	4.08%	\$ 1,833,038.55	\$ (49,499.95)	-2.63%
23	80%	29,200,000	50,000			\$ 2,010,544.00	\$ 2,090,162.98	\$ 79,618.98	3.96%	\$ 1,966,553.77	\$ (43,990.23)	-2.19%
24	90%	32,850,000	50,000			\$ 2,138,549.50	\$ 2,220,968.56	\$ 82,419.06	3.85%	\$ 2,100,068.99	\$ (38,480.51)	-1.80%
25	100%	36,500,000	50,000			\$ 2,266,555.00	\$ 2,351,774.14	\$ 85,219.14	3.76%	\$ 2,233,584.21	\$ (32,970.79)	-1.45%
26												
27	Annual											
28	0%	0	50,000			\$ 2,500.00	\$ 15,468.17	\$ 12,968.17	518.73%	\$ 2,750.00	\$ 250.00	10.00%
29	10%	3,650,000	50,000			\$ 1,137,255.50	\$ 1,174,523.91	\$ 37,268.41	3.28%	\$ 1,032,227.98	\$ (105,027.52)	-9.24%
30	20%	7,300,000	50,000			\$ 1,271,344.33	\$ 1,305,329.49	\$ 33,985.16	2.67%	\$ 1,166,023.95	\$ (105,320.38)	-8.28%
31	30%	10,950,000	50,000			\$ 1,405,433.17	\$ 1,436,135.07	\$ 30,701.90	2.18%	\$ 1,299,819.92	\$ (105,613.24)	-7.51%
32	40%	14,600,000	50,000			\$ 1,539,522.00	\$ 1,566,940.66	\$ 27,418.66	1.78%	\$ 1,433,615.89	\$ (105,906.11)	-6.88%
33	50%	18,250,000	50,000			\$ 1,673,610.83	\$ 1,697,746.24	\$ 24,135.41	1.44%	\$ 1,567,411.86	\$ (106,198.97)	-6.35%
34	60%	21,900,000	50,000			\$ 1,807,699.67	\$ 1,828,551.82	\$ 20,852.15	1.15%	\$ 1,701,207.83	\$ (106,491.83)	-5.89%
35	70%	25,550,000	50,000			\$ 1,941,788.50	\$ 1,959,357.40	\$ 17,568.90	0.90%	\$ 1,835,003.81	\$ (106,784.69)	-5.50%
36	80%	29,200,000	50,000			\$ 2,075,877.33	\$ 2,090,162.98	\$ 14,285.65	0.69%	\$ 1,968,799.78	\$ (107,077.56)	-5.16%
37	90%	32,850,000	50,000			\$ 2,209,966.17	\$ 2,220,968.56	\$ 11,002.39	0.50%	\$ 2,102,595.75	\$ (107,370.42)	-4.86%
38	100%	36,500,000	50,000			\$ 2,344,055.00	\$ 2,351,774.14	\$ 7,719.14	0.33%	\$ 2,236,391.72	\$ (107,663.28)	-4.59%
39												

Work Paper H-3.8.1

WP H-3.8.1

Primary Voltage (≥ 20 MW @ 85% aLF - Inside City of Austin)

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Inside City of Austin)

						Existing	Cost of Service			Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	50,000			\$ 12,000.00	\$ 15,468.17	\$ 3,468.17	28.90%	\$ 15,470.00	\$ 3,470.00	28.92%
3	10%	3,650,000	50,000			\$ 1,141,359.50	\$ 1,174,523.91	\$ 33,164.41	2.91%	\$ 1,129,419.29	\$ (11,940.21)	-1.05%
4	20%	7,300,000	50,000			\$ 1,269,219.00	\$ 1,305,329.49	\$ 36,110.49	2.85%	\$ 1,244,064.23	\$ (25,154.77)	-1.98%
5	30%	10,950,000	50,000			\$ 1,397,078.50	\$ 1,436,135.07	\$ 39,056.57	2.80%	\$ 1,358,709.17	\$ (38,369.33)	-2.75%
6	40%	14,600,000	50,000			\$ 1,524,938.00	\$ 1,566,940.66	\$ 42,002.66	2.75%	\$ 1,473,354.11	\$ (51,583.89)	-3.38%
7	50%	18,250,000	50,000			\$ 1,652,797.50	\$ 1,697,746.24	\$ 44,948.74	2.72%	\$ 1,587,999.05	\$ (64,798.45)	-3.92%
8	60%	21,900,000	50,000			\$ 1,780,657.00	\$ 1,828,551.82	\$ 47,894.82	2.69%	\$ 1,702,643.99	\$ (78,013.01)	-4.38%
9	70%	25,550,000	50,000			\$ 1,908,516.50	\$ 1,959,357.40	\$ 50,840.90	2.66%	\$ 1,817,288.93	\$ (91,227.57)	-4.78%
10	80%	29,200,000	50,000			\$ 2,036,376.00	\$ 2,090,162.98	\$ 53,786.98	2.64%	\$ 1,931,933.87	\$ (104,442.13)	-5.13%
11	90%	32,850,000	50,000			\$ 2,164,235.50	\$ 2,220,968.56	\$ 56,733.06	2.62%	\$ 2,046,578.80	\$ (117,656.70)	-5.44%
12	100%	36,500,000	50,000			\$ 2,292,095.00	\$ 2,351,774.14	\$ 59,679.14	2.60%	\$ 2,161,223.74	\$ (130,871.26)	-5.71%
13												
14	Winter											
15	0%	0	50,000			\$ 12,000.00	\$ 15,468.17	\$ 3,468.17	28.90%	\$ 15,470.00	\$ 3,470.00	28.92%
16	10%	3,650,000	50,000			\$ 1,141,359.50	\$ 1,174,523.91	\$ 33,164.41	2.91%	\$ 1,128,577.04	\$ (12,782.46)	-1.12%
17	20%	7,300,000	50,000			\$ 1,269,219.00	\$ 1,305,329.49	\$ 36,110.49	2.85%	\$ 1,242,379.73	\$ (26,839.27)	-2.11%
18	30%	10,950,000	50,000			\$ 1,397,078.50	\$ 1,436,135.07	\$ 39,056.57	2.80%	\$ 1,356,182.41	\$ (40,896.09)	-2.93%
19	40%	14,600,000	50,000			\$ 1,524,938.00	\$ 1,566,940.66	\$ 42,002.66	2.75%	\$ 1,469,985.10	\$ (54,952.90)	-3.60%
20	50%	18,250,000	50,000			\$ 1,652,797.50	\$ 1,697,746.24	\$ 44,948.74	2.72%	\$ 1,583,787.79	\$ (69,009.71)	-4.18%
21	60%	21,900,000	50,000			\$ 1,780,657.00	\$ 1,828,551.82	\$ 47,894.82	2.69%	\$ 1,697,590.47	\$ (83,066.53)	-4.66%
22	70%	25,550,000	50,000			\$ 1,908,516.50	\$ 1,959,357.40	\$ 50,840.90	2.66%	\$ 1,811,393.16	\$ (97,123.34)	-5.09%
23	80%	29,200,000	50,000			\$ 2,036,376.00	\$ 2,090,162.98	\$ 53,786.98	2.64%	\$ 1,925,195.85	\$ (111,180.15)	-5.46%
24	90%	32,850,000	50,000			\$ 2,164,235.50	\$ 2,220,968.56	\$ 56,733.06	2.62%	\$ 2,038,998.53	\$ (125,236.97)	-5.79%
25	100%	36,500,000	50,000			\$ 2,292,095.00	\$ 2,351,774.14	\$ 59,679.14	2.60%	\$ 2,152,801.22	\$ (139,293.78)	-6.08%
26												
27	Annual											
28	0%	0	50,000			\$ 12,000.00	\$ 15,468.17	\$ 3,468.17	28.90%	\$ 15,470.00	\$ 3,470.00	28.92%
29	10%	3,650,000	50,000			\$ 1,141,359.50	\$ 1,174,523.91	\$ 33,164.41	2.91%	\$ 1,128,857.79	\$ (12,501.71)	-1.10%
30	20%	7,300,000	50,000			\$ 1,269,219.00	\$ 1,305,329.49	\$ 36,110.49	2.85%	\$ 1,242,941.23	\$ (26,277.77)	-2.07%
31	30%	10,950,000	50,000			\$ 1,397,078.50	\$ 1,436,135.07	\$ 39,056.57	2.80%	\$ 1,357,024.66	\$ (40,053.84)	-2.87%
32	40%	14,600,000	50,000			\$ 1,524,938.00	\$ 1,566,940.66	\$ 42,002.66	2.75%	\$ 1,471,108.10	\$ (53,829.90)	-3.53%
33	50%	18,250,000	50,000			\$ 1,652,797.50	\$ 1,697,746.24	\$ 44,948.74	2.72%	\$ 1,585,191.54	\$ (67,605.96)	-4.09%
34	60%	21,900,000	50,000			\$ 1,780,657.00	\$ 1,828,551.82	\$ 47,894.82	2.69%	\$ 1,699,274.98	\$ (81,382.02)	-4.57%
35	70%	25,550,000	50,000			\$ 1,908,516.50	\$ 1,959,357.40	\$ 50,840.90	2.66%	\$ 1,813,358.42	\$ (95,158.08)	-4.99%
36	80%	29,200,000	50,000			\$ 2,036,376.00	\$ 2,090,162.98	\$ 53,786.98	2.64%	\$ 1,927,441.86	\$ (108,934.14)	-5.35%
37	90%	32,850,000	50,000			\$ 2,164,235.50	\$ 2,220,968.56	\$ 56,733.06	2.62%	\$ 2,041,525.29	\$ (122,710.21)	-5.67%
38	100%	36,500,000	50,000			\$ 2,292,095.00	\$ 2,351,774.14	\$ 59,679.14	2.60%	\$ 2,155,608.73	\$ (136,486.27)	-5.95%
39												

Work Paper H-3.8.2

WP H-3.8.2

Primary Voltage (≥ 20 MW @ 85% aLF - Outside City of Austin)

Bill Impact Tables on an Average Basis for the Primary Voltage Customer Class (Outside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing			Cost of Service			Proposed		
						Avg. Bill Amount			Avg. Bill Amount Change, \$ Change, %			Avg. Bill Amount Change, \$ Change, %		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
1	Summer													
2	0%	0	50,000			\$ 12,000.00	\$ 15,468.17	\$ 3,468.17	28.90%	\$ 15,470.00	\$ 3,470.00	28.92%		
3	10%	3,650,000	50,000			\$ 1,141,359.50	\$ 1,174,523.91	\$ 33,164.41	2.91%	\$ 1,129,419.29	\$ (11,940.21)	-1.05%		
4	20%	7,300,000	50,000			\$ 1,269,219.00	\$ 1,305,329.49	\$ 36,110.49	2.85%	\$ 1,244,064.23	\$ (25,154.77)	-1.98%		
5	30%	10,950,000	50,000			\$ 1,397,078.50	\$ 1,436,135.07	\$ 39,056.57	2.80%	\$ 1,358,709.17	\$ (38,369.33)	-2.75%		
6	40%	14,600,000	50,000			\$ 1,524,938.00	\$ 1,566,940.66	\$ 42,002.66	2.75%	\$ 1,473,354.11	\$ (51,583.89)	-3.38%		
7	50%	18,250,000	50,000			\$ 1,652,797.50	\$ 1,697,746.24	\$ 44,948.74	2.72%	\$ 1,587,999.05	\$ (64,798.45)	-3.92%		
8	60%	21,900,000	50,000			\$ 1,780,657.00	\$ 1,828,551.82	\$ 47,894.82	2.69%	\$ 1,702,643.99	\$ (78,013.01)	-4.38%		
9	70%	25,550,000	50,000			\$ 1,908,516.50	\$ 1,959,357.40	\$ 50,840.90	2.66%	\$ 1,817,288.93	\$ (91,227.57)	-4.78%		
10	80%	29,200,000	50,000			\$ 2,036,376.00	\$ 2,090,162.98	\$ 53,786.98	2.64%	\$ 1,931,933.87	\$ (104,442.13)	-5.13%		
11	90%	32,850,000	50,000			\$ 2,164,235.50	\$ 2,220,968.56	\$ 56,733.06	2.62%	\$ 2,046,578.80	\$ (117,656.70)	-5.44%		
12	100%	36,500,000	50,000			\$ 2,292,095.00	\$ 2,351,774.14	\$ 59,679.14	2.60%	\$ 2,161,223.74	\$ (130,871.26)	-5.71%		
13														
14	Winter													
15	0%	0	50,000			\$ 12,000.00	\$ 15,468.17	\$ 3,468.17	28.90%	\$ 15,470.00	\$ 3,470.00	28.92%		
16	10%	3,650,000	50,000			\$ 1,141,359.50	\$ 1,174,523.91	\$ 33,164.41	2.91%	\$ 1,128,577.04	\$ (12,782.46)	-1.12%		
17	20%	7,300,000	50,000			\$ 1,269,219.00	\$ 1,305,329.49	\$ 36,110.49	2.85%	\$ 1,242,379.73	\$ (26,839.27)	-2.11%		
18	30%	10,950,000	50,000			\$ 1,397,078.50	\$ 1,436,135.07	\$ 39,056.57	2.80%	\$ 1,356,182.41	\$ (40,896.09)	-2.93%		
19	40%	14,600,000	50,000			\$ 1,524,938.00	\$ 1,566,940.66	\$ 42,002.66	2.75%	\$ 1,469,985.10	\$ (54,952.90)	-3.60%		
20	50%	18,250,000	50,000			\$ 1,652,797.50	\$ 1,697,746.24	\$ 44,948.74	2.72%	\$ 1,583,787.79	\$ (69,009.71)	-4.18%		
21	60%	21,900,000	50,000			\$ 1,780,657.00	\$ 1,828,551.82	\$ 47,894.82	2.69%	\$ 1,697,590.47	\$ (83,066.53)	-4.66%		
22	70%	25,550,000	50,000			\$ 1,908,516.50	\$ 1,959,357.40	\$ 50,840.90	2.66%	\$ 1,811,393.16	\$ (97,123.34)	-5.09%		
23	80%	29,200,000	50,000			\$ 2,036,376.00	\$ 2,090,162.98	\$ 53,786.98	2.64%	\$ 1,925,195.85	\$ (111,180.15)	-5.46%		
24	90%	32,850,000	50,000			\$ 2,164,235.50	\$ 2,220,968.56	\$ 56,733.06	2.62%	\$ 2,038,998.53	\$ (125,236.97)	-5.79%		
25	100%	36,500,000	50,000			\$ 2,292,095.00	\$ 2,351,774.14	\$ 59,679.14	2.60%	\$ 2,152,801.22	\$ (139,293.78)	-6.08%		
26														
27	Annual													
28	0%	0	50,000			\$ 12,000.00	\$ 15,468.17	\$ 3,468.17	28.90%	\$ 15,470.00	\$ 3,470.00	28.92%		
29	10%	3,650,000	50,000			\$ 1,141,359.50	\$ 1,174,523.91	\$ 33,164.41	2.91%	\$ 1,128,857.79	\$ (12,501.71)	-1.10%		
30	20%	7,300,000	50,000			\$ 1,269,219.00	\$ 1,305,329.49	\$ 36,110.49	2.85%	\$ 1,242,941.23	\$ (26,277.77)	-2.07%		
31	30%	10,950,000	50,000			\$ 1,397,078.50	\$ 1,436,135.07	\$ 39,056.57	2.80%	\$ 1,357,024.66	\$ (40,053.84)	-2.87%		
32	40%	14,600,000	50,000			\$ 1,524,938.00	\$ 1,566,940.66	\$ 42,002.66	2.75%	\$ 1,471,108.10	\$ (53,829.90)	-3.53%		
33	50%	18,250,000	50,000			\$ 1,652,797.50	\$ 1,697,746.24	\$ 44,948.74	2.72%	\$ 1,585,191.54	\$ (67,605.96)	-4.09%		
34	60%	21,900,000	50,000			\$ 1,780,657.00	\$ 1,828,551.82	\$ 47,894.82	2.69%	\$ 1,699,274.98	\$ (81,382.02)	-4.57%		
35	70%	25,550,000	50,000			\$ 1,908,516.50	\$ 1,959,357.40	\$ 50,840.90	2.66%	\$ 1,813,358.42	\$ (95,158.08)	-4.99%		
36	80%	29,200,000	50,000			\$ 2,036,376.00	\$ 2,090,162.98	\$ 53,786.98	2.64%	\$ 1,927,441.86	\$ (108,934.14)	-5.35%		
37	90%	32,850,000	50,000			\$ 2,164,235.50	\$ 2,220,968.56	\$ 56,733.06	2.62%	\$ 2,041,525.29	\$ (122,710.21)	-5.67%		
38	100%	36,500,000	50,000			\$ 2,292,095.00	\$ 2,351,774.14	\$ 59,679.14	2.60%	\$ 2,155,608.73	\$ (136,486.27)	-5.95%		
39														

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.9.1

Work Paper H-3.9.1

WP H-3.9.1

Transmission Voltage (Inside City of Austin)

Bill Impact Tables on an Average Basis for the Transmission Voltage Customer Class (Inside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing Avg. Bill Amount	Cost of Service			Proposed		
							Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	750			\$ 2,500.00	\$ 8,671.39	\$ 6,171.39	246.86%	\$ 2,750.00	\$ 250.00	10.00%
3	10%	54,750	750			\$ 15,837.25	\$ 14,398.74	\$ (1,438.51)	-9.08%	\$ 16,271.33	\$ 434.08	2.74%
4	20%	109,500	750			\$ 18,082.00	\$ 16,318.28	\$ (1,763.72)	-9.75%	\$ 18,449.74	\$ 367.74	2.03%
5	30%	164,250	750			\$ 20,326.75	\$ 18,237.82	\$ (2,088.93)	-10.28%	\$ 20,628.15	\$ 301.40	1.48%
6	40%	219,000	750			\$ 22,571.50	\$ 20,157.36	\$ (2,414.14)	-10.70%	\$ 22,806.57	\$ 235.07	1.04%
7	50%	273,750	750			\$ 24,816.25	\$ 22,076.90	\$ (2,739.35)	-11.04%	\$ 24,984.98	\$ 168.73	0.68%
8	60%	328,500	750			\$ 27,061.00	\$ 23,996.44	\$ (3,064.56)	-11.32%	\$ 27,163.39	\$ 102.39	0.38%
9	70%	383,250	750			\$ 29,305.75	\$ 25,915.98	\$ (3,389.77)	-11.57%	\$ 29,341.80	\$ 36.05	0.12%
10	80%	438,000	750			\$ 31,550.50	\$ 27,835.52	\$ (3,714.98)	-11.77%	\$ 31,520.21	\$ (30.29)	-0.10%
11	90%	492,750	750			\$ 33,795.25	\$ 29,755.06	\$ (4,040.19)	-11.95%	\$ 33,698.63	\$ (96.62)	-0.29%
12	100%	547,500	750			\$ 36,040.00	\$ 31,674.60	\$ (4,365.40)	-12.11%	\$ 35,877.04	\$ (162.96)	-0.45%
13												
14	Winter											
15	0%	0	750			\$ 2,500.00	\$ 8,671.39	\$ 6,171.39	246.86%	\$ 2,750.00	\$ 250.00	10.00%
16	10%	54,750	750			\$ 14,977.75	\$ 14,398.74	\$ (579.01)	-3.87%	\$ 16,258.85	\$ 1,281.10	8.55%
17	20%	109,500	750			\$ 17,113.00	\$ 16,318.28	\$ (794.72)	-4.64%	\$ 18,424.79	\$ 1,311.79	7.67%
18	30%	164,250	750			\$ 19,248.25	\$ 18,237.82	\$ (1,010.43)	-5.25%	\$ 20,590.73	\$ 1,342.48	6.97%
19	40%	219,000	750			\$ 21,383.50	\$ 20,157.36	\$ (1,226.14)	-5.73%	\$ 22,756.67	\$ 1,373.17	6.42%
20	50%	273,750	750			\$ 23,518.75	\$ 22,076.90	\$ (1,441.85)	-6.13%	\$ 24,922.60	\$ 1,403.85	5.97%
21	60%	328,500	750			\$ 25,654.00	\$ 23,996.44	\$ (1,657.56)	-6.46%	\$ 27,088.54	\$ 1,434.54	5.59%
22	70%	383,250	750			\$ 27,789.25	\$ 25,915.98	\$ (1,873.27)	-6.74%	\$ 29,254.48	\$ 1,465.23	5.27%
23	80%	438,000	750			\$ 29,924.50	\$ 27,835.52	\$ (2,088.98)	-6.98%	\$ 31,420.41	\$ 1,495.91	5.00%
24	90%	492,750	750			\$ 32,059.75	\$ 29,755.06	\$ (2,304.69)	-7.19%	\$ 33,586.35	\$ 1,526.60	4.76%
25	100%	547,500	750			\$ 34,195.00	\$ 31,674.60	\$ (2,520.40)	-7.37%	\$ 35,752.29	\$ 1,557.29	4.55%
26												
27	Annual											
28	0%	0	750			\$ 2,500.00	\$ 8,671.39	\$ 6,171.39	246.86%	\$ 2,750.00	\$ 250.00	10.00%
29	10%	54,750	750			\$ 15,264.25	\$ 14,398.74	\$ (865.51)	-5.67%	\$ 16,263.01	\$ 998.76	6.54%
30	20%	109,500	750			\$ 17,436.00	\$ 16,318.28	\$ (1,117.72)	-6.41%	\$ 18,433.11	\$ 997.11	5.72%
31	30%	164,250	750			\$ 19,607.75	\$ 18,237.82	\$ (1,369.93)	-6.99%	\$ 20,603.20	\$ 995.45	5.08%
32	40%	219,000	750			\$ 21,779.50	\$ 20,157.36	\$ (1,622.14)	-7.45%	\$ 22,773.30	\$ 993.80	4.56%
33	50%	273,750	750			\$ 23,951.25	\$ 22,076.90	\$ (1,874.35)	-7.83%	\$ 24,943.39	\$ 992.14	4.14%
34	60%	328,500	750			\$ 26,123.00	\$ 23,996.44	\$ (2,126.56)	-8.14%	\$ 27,113.49	\$ 990.49	3.79%
35	70%	383,250	750			\$ 28,294.75	\$ 25,915.98	\$ (2,378.77)	-8.41%	\$ 29,283.59	\$ 988.84	3.49%
36	80%	438,000	750			\$ 30,466.50	\$ 27,835.52	\$ (2,630.98)	-8.64%	\$ 31,453.68	\$ 987.18	3.24%
37	90%	492,750	750			\$ 32,638.25	\$ 29,755.06	\$ (2,883.19)	-8.83%	\$ 33,623.78	\$ 985.53	3.02%
38	100%	547,500	750			\$ 34,810.00	\$ 31,674.60	\$ (3,135.40)	-9.01%	\$ 35,793.87	\$ 983.87	2.83%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.9.2

Work Paper H-3.9.2

WP H-3.9.2

Transmission Voltage (Outside City of Austin)

Bill Impact Tables on an Average Basis for the Transmission Voltage Customer Class (Outside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing	Cost of Service			Proposed		
						Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	750			\$ 2,500.00	\$ 8,671.39	\$ 6,171.39	246.86%	\$ 2,750.00	\$ 250.00	10.00%
3	10%	54,750	750			\$ 15,812.61	\$ 14,398.74	\$ (1,413.87)	-8.94%	\$ 16,194.97	\$ 382.36	2.42%
4	20%	109,500	750			\$ 18,032.73	\$ 16,318.28	\$ (1,714.45)	-9.51%	\$ 18,297.02	\$ 264.29	1.47%
5	30%	164,250	750			\$ 20,252.84	\$ 18,237.82	\$ (2,015.02)	-9.95%	\$ 20,399.07	\$ 146.23	0.72%
6	40%	219,000	750			\$ 22,472.95	\$ 20,157.36	\$ (2,315.59)	-10.30%	\$ 22,501.12	\$ 28.17	0.13%
7	50%	273,750	750			\$ 24,693.06	\$ 22,076.90	\$ (2,616.16)	-10.59%	\$ 24,603.17	\$ (89.89)	-0.36%
8	60%	328,500	750			\$ 26,913.18	\$ 23,996.44	\$ (2,916.74)	-10.84%	\$ 26,705.22	\$ (207.96)	-0.77%
9	70%	383,250	750			\$ 29,133.29	\$ 25,915.98	\$ (3,217.31)	-11.04%	\$ 28,807.27	\$ (326.02)	-1.12%
10	80%	438,000	750			\$ 31,353.40	\$ 27,835.52	\$ (3,517.88)	-11.22%	\$ 30,909.32	\$ (444.08)	-1.42%
11	90%	492,750	750			\$ 33,573.51	\$ 29,755.06	\$ (3,818.45)	-11.37%	\$ 33,011.37	\$ (562.14)	-1.67%
12	100%	547,500	750			\$ 35,793.63	\$ 31,674.60	\$ (4,119.03)	-11.51%	\$ 35,113.42	\$ (680.21)	-1.90%
13												
14	Winter											
15	0%	0	750			\$ 2,500.00	\$ 8,671.39	\$ 6,171.39	246.86%	\$ 2,750.00	\$ 250.00	10.00%
16	10%	54,750	750			\$ 14,953.11	\$ 14,398.74	\$ (554.37)	-3.71%	\$ 16,182.49	\$ 1,229.38	8.22%
17	20%	109,500	750			\$ 17,063.73	\$ 16,318.28	\$ (745.45)	-4.37%	\$ 18,272.07	\$ 1,208.34	7.08%
18	30%	164,250	750			\$ 19,174.34	\$ 18,237.82	\$ (936.52)	-4.88%	\$ 20,361.64	\$ 1,187.30	6.19%
19	40%	219,000	750			\$ 21,284.95	\$ 20,157.36	\$ (1,127.59)	-5.30%	\$ 22,451.22	\$ 1,166.27	5.48%
20	50%	273,750	750			\$ 23,395.56	\$ 22,076.90	\$ (1,318.66)	-5.64%	\$ 24,540.79	\$ 1,145.23	4.90%
21	60%	328,500	750			\$ 25,506.18	\$ 23,996.44	\$ (1,509.74)	-5.92%	\$ 26,630.37	\$ 1,124.19	4.41%
22	70%	383,250	750			\$ 27,616.79	\$ 25,915.98	\$ (1,700.81)	-6.16%	\$ 28,719.95	\$ 1,103.16	3.99%
23	80%	438,000	750			\$ 29,727.40	\$ 27,835.52	\$ (1,891.88)	-6.36%	\$ 30,809.52	\$ 1,082.12	3.64%
24	90%	492,750	750			\$ 31,838.01	\$ 29,755.06	\$ (2,082.95)	-6.54%	\$ 32,899.10	\$ 1,061.09	3.33%
25	100%	547,500	750			\$ 33,948.63	\$ 31,674.60	\$ (2,274.03)	-6.70%	\$ 34,988.67	\$ 1,040.04	3.06%
26												
27	Annual											
28	0%	0	750			\$ 2,500.00	\$ 8,671.39	\$ 6,171.39	246.86%	\$ 2,750.00	\$ 250.00	10.00%
29	10%	54,750	750			\$ 15,239.61	\$ 14,398.74	\$ (840.87)	-5.52%	\$ 16,186.65	\$ 947.04	6.21%
30	20%	109,500	750			\$ 17,386.73	\$ 16,318.28	\$ (1,068.45)	-6.15%	\$ 18,280.39	\$ 893.66	5.14%
31	30%	164,250	750			\$ 19,533.84	\$ 18,237.82	\$ (1,296.02)	-6.63%	\$ 20,374.12	\$ 840.28	4.30%
32	40%	219,000	750			\$ 21,680.95	\$ 20,157.36	\$ (1,523.59)	-7.03%	\$ 22,467.85	\$ 786.90	3.63%
33	50%	273,750	750			\$ 23,828.06	\$ 22,076.90	\$ (1,751.16)	-7.35%	\$ 24,561.58	\$ 733.52	3.08%
34	60%	328,500	750			\$ 25,975.18	\$ 23,996.44	\$ (1,978.74)	-7.62%	\$ 26,655.32	\$ 680.14	2.62%
35	70%	383,250	750			\$ 28,122.29	\$ 25,915.98	\$ (2,206.31)	-7.85%	\$ 28,749.06	\$ 626.77	2.23%
36	80%	438,000	750			\$ 30,269.40	\$ 27,835.52	\$ (2,433.88)	-8.04%	\$ 30,842.79	\$ 573.39	1.89%
37	90%	492,750	750			\$ 32,416.51	\$ 29,755.06	\$ (2,661.45)	-8.21%	\$ 32,936.52	\$ 520.01	1.60%
38	100%	547,500	750			\$ 34,563.63	\$ 31,674.60	\$ (2,889.03)	-8.36%	\$ 35,030.25	\$ 466.62	1.35%
39												

Austin Energy
Electric Cost of Service and Rate Design

WP H-3.10.1

Work Paper H-3.10.1

WP H-3.10.1

Transmission Voltage (≥ 20 MW @ 85% aLF - Inside City of Austin)

Bill Impact Tables on an Average Basis for the Transmission Voltage Customer Class (Inside City of Austin)

					Existing	Cost of Service				Proposed		
No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Avg. Bill Amount	Avg. Bill Amount	Change, \$	Change, %	Avg. Bill Amount	Change, \$	Change, %
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Summer											
2	0%	0	136,986			\$ 2,500.00	\$ 21,121.62	\$ 18,621.62	744.86%	\$ 21,120.00	\$ 18,620.00	744.80%
3	10%	9,999,978	136,986			\$ 2,301,960.69	\$ 2,656,971.93	\$ 355,011.24	15.42%	\$ 2,451,622.77	\$ 149,662.08	6.50%
4	20%	19,999,956	136,986			\$ 2,658,959.91	\$ 3,008,837.28	\$ 349,877.37	13.16%	\$ 2,773,352.93	\$ 114,393.02	4.30%
5	30%	29,999,934	136,986			\$ 3,015,959.12	\$ 3,360,702.64	\$ 344,743.52	11.43%	\$ 3,095,083.08	\$ 79,123.96	2.62%
6	40%	39,999,912	136,986			\$ 3,372,958.34	\$ 3,712,567.99	\$ 339,609.65	10.07%	\$ 3,416,813.23	\$ 43,854.89	1.30%
7	50%	49,999,890	136,986			\$ 3,729,957.55	\$ 4,064,433.34	\$ 334,475.79	8.97%	\$ 3,738,543.38	\$ 8,585.83	0.23%
8	60%	59,999,868	136,986			\$ 4,086,956.77	\$ 4,416,298.70	\$ 329,341.93	8.06%	\$ 4,060,273.53	\$ (26,683.24)	-0.65%
9	70%	69,999,846	136,986			\$ 4,443,955.98	\$ 4,768,164.05	\$ 324,208.07	7.30%	\$ 4,382,003.69	\$ (61,952.29)	-1.39%
10	80%	79,999,824	136,986			\$ 4,800,955.20	\$ 5,120,029.40	\$ 319,074.20	6.65%	\$ 4,703,733.84	\$ (97,221.36)	-2.03%
11	90%	89,999,802	136,986			\$ 5,157,954.41	\$ 5,471,894.76	\$ 313,940.35	6.09%	\$ 5,025,463.99	\$ (132,490.42)	-2.57%
12	100%	99,999,780	136,986			\$ 5,514,953.63	\$ 5,823,760.11	\$ 308,806.48	5.60%	\$ 5,347,194.14	\$ (167,759.49)	-3.04%
13												
14	Winter											
15	0%	0	136,986			\$ 2,500.00	\$ 21,121.62	\$ 18,621.62	744.86%	\$ 21,120.00	\$ 18,620.00	744.80%
16	10%	9,999,978	136,986			\$ 2,150,454.18	\$ 2,656,971.93	\$ 506,517.75	23.55%	\$ 2,449,344.23	\$ 298,890.05	13.90%
17	20%	19,999,956	136,986			\$ 2,487,453.44	\$ 3,008,837.28	\$ 521,383.84	20.96%	\$ 2,768,795.84	\$ 281,342.40	11.31%
18	30%	29,999,934	136,986			\$ 2,824,452.70	\$ 3,360,702.64	\$ 536,249.94	18.99%	\$ 3,088,247.45	\$ 263,794.75	9.34%
19	40%	39,999,912	136,986			\$ 3,161,451.95	\$ 3,712,567.99	\$ 551,116.04	17.43%	\$ 3,407,699.06	\$ 246,247.11	7.79%
20	50%	49,999,890	136,986			\$ 3,498,451.21	\$ 4,064,433.34	\$ 565,982.13	16.18%	\$ 3,727,150.67	\$ 228,699.46	6.54%
21	60%	59,999,868	136,986			\$ 3,835,450.47	\$ 4,416,298.70	\$ 580,848.23	15.14%	\$ 4,046,602.28	\$ 211,151.81	5.51%
22	70%	69,999,846	136,986			\$ 4,172,449.73	\$ 4,768,164.05	\$ 595,714.32	14.28%	\$ 4,366,053.89	\$ 193,604.16	4.64%
23	80%	79,999,824	136,986			\$ 4,509,448.99	\$ 5,120,029.40	\$ 610,580.41	13.54%	\$ 4,685,505.50	\$ 176,056.51	3.90%
24	90%	89,999,802	136,986			\$ 4,846,448.25	\$ 5,471,894.76	\$ 625,446.51	12.91%	\$ 5,004,957.11	\$ 158,508.86	3.27%
25	100%	99,999,780	136,986			\$ 5,183,447.51	\$ 5,823,760.11	\$ 640,312.60	12.35%	\$ 5,324,408.72	\$ 140,961.21	2.72%
26												
27	Annual											
28	0%	0	136,986			\$ 2,500.00	\$ 21,121.62	\$ 18,621.62	744.86%	\$ 21,120.00	\$ 18,620.00	744.80%
29	10%	9,999,978	136,986			\$ 2,200,956.35	\$ 2,656,971.93	\$ 456,015.58	20.72%	\$ 2,450,103.74	\$ 249,147.39	11.32%
30	20%	19,999,956	136,986			\$ 2,544,622.26	\$ 3,008,837.28	\$ 464,215.02	18.24%	\$ 2,770,314.87	\$ 225,692.61	8.87%
31	30%	29,999,934	136,986			\$ 2,888,288.17	\$ 3,360,702.64	\$ 472,414.47	16.36%	\$ 3,090,525.99	\$ 202,237.82	7.00%
32	40%	39,999,912	136,986			\$ 3,231,954.08	\$ 3,712,567.99	\$ 480,613.91	14.87%	\$ 3,410,737.12	\$ 178,783.04	5.53%
33	50%	49,999,890	136,986			\$ 3,575,619.99	\$ 4,064,433.34	\$ 488,813.35	13.67%	\$ 3,730,948.24	\$ 155,328.25	4.34%
34	60%	59,999,868	136,986			\$ 3,919,285.90	\$ 4,416,298.70	\$ 497,012.80	12.68%	\$ 4,051,159.36	\$ 131,873.46	3.36%
35	70%	69,999,846	136,986			\$ 4,262,951.81	\$ 4,768,164.05	\$ 505,212.24	11.85%	\$ 4,371,370.49	\$ 108,418.68	2.54%
36	80%	79,999,824	136,986			\$ 4,606,617.73	\$ 5,120,029.40	\$ 513,411.67	11.15%	\$ 4,691,581.61	\$ 84,963.89	1.84%
37	90%	89,999,802	136,986			\$ 4,950,283.64	\$ 5,471,894.76	\$ 521,611.12	10.54%	\$ 5,011,792.74	\$ 61,509.10	1.24%
38	100%	99,999,780	136,986			\$ 5,293,949.55	\$ 5,823,760.11	\$ 529,810.56	10.01%	\$ 5,332,003.86	\$ 38,054.31	0.72%
39												

Work Paper H-3.10.2

WP H-3.10.2

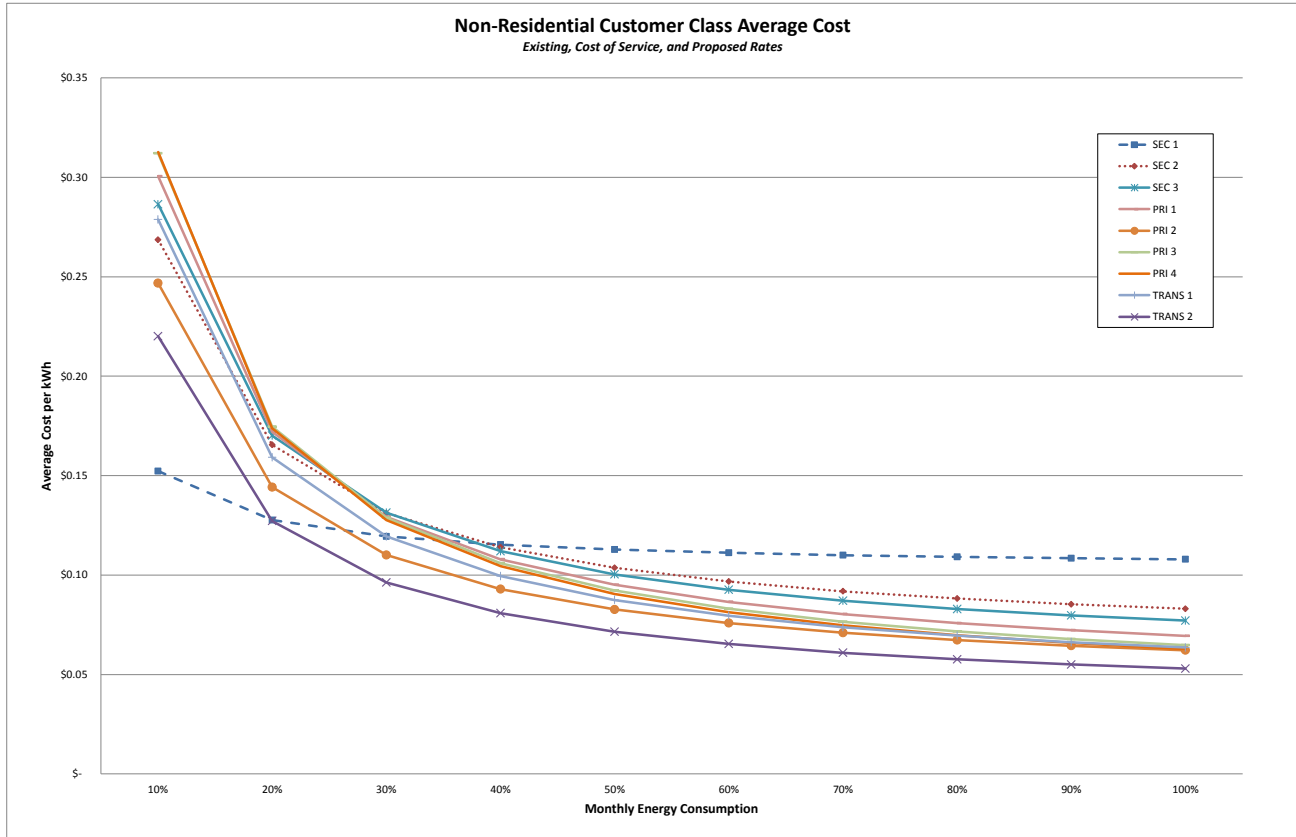
Transmission Voltage (≥ 20 MW @ 85% aLF - Outside City of Austin)

Bill Impact Tables on an Average Basis for the Transmission Voltage Customer Class (Outside City of Austin)

No.	Load Factor	Energy (kWh)	Billed Demand (kW)	# of Bills	% of Total Bills	Existing			Cost of Service			Proposed		
						Avg. Bill Amount			Change, \$			Change, %		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Summer													
2	0%	0	136,986			\$ 2,500.00	\$ 21,121.62	\$ 18,621.62	744.86%	\$ 21,120.00	\$ 18,620.00	744.80%		
3	10%	9,999,978	136,986			\$ 2,301,960.69	\$ 2,656,971.93	\$ 355,011.24	15.42%	\$ 2,451,622.77	\$ 149,662.08	6.50%		
4	20%	19,999,956	136,986			\$ 2,658,959.91	\$ 3,008,837.28	\$ 349,877.37	13.16%	\$ 2,773,352.93	\$ 114,393.02	4.30%		
5	30%	29,999,934	136,986			\$ 3,015,959.12	\$ 3,360,702.64	\$ 344,743.52	11.43%	\$ 3,095,083.08	\$ 79,123.96	2.62%		
6	40%	39,999,912	136,986			\$ 3,372,958.34	\$ 3,712,567.99	\$ 339,609.65	10.07%	\$ 3,416,813.23	\$ 43,854.89	1.30%		
7	50%	49,999,890	136,986			\$ 3,729,957.55	\$ 4,064,433.34	\$ 334,475.79	8.97%	\$ 3,738,543.38	\$ 8,585.83	0.23%		
8	60%	59,999,868	136,986			\$ 4,086,956.77	\$ 4,416,298.70	\$ 329,341.93	8.06%	\$ 4,060,273.53	\$ (26,683.24)	-0.65%		
9	70%	69,999,846	136,986			\$ 4,443,955.98	\$ 4,768,164.05	\$ 324,208.07	7.30%	\$ 4,382,003.69	\$ (61,952.29)	-1.39%		
10	80%	79,999,824	136,986			\$ 4,800,955.20	\$ 5,120,029.40	\$ 319,074.20	6.65%	\$ 4,703,733.84	\$ (97,221.36)	-2.03%		
11	90%	89,999,802	136,986			\$ 5,157,954.41	\$ 5,471,894.76	\$ 313,940.35	6.09%	\$ 5,025,463.99	\$ (132,490.42)	-2.57%		
12	100%	99,999,780	136,986			\$ 5,514,953.63	\$ 5,823,760.11	\$ 308,806.48	5.60%	\$ 5,347,194.14	\$ (167,759.49)	-3.04%		
13														
14	Winter													
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16	10%	9,999,978	136,986			\$ 2,150,454.18	\$ 2,656,971.93	\$ 506,517.75	23.55%	\$ 2,449,344.23	\$ 298,890.05	13.90%		
17	20%	19,999,956	136,986			\$ 2,487,453.44	\$ 3,008,837.28	\$ 521,383.84	20.96%	\$ 2,768,795.84	\$ 281,342.40	11.31%		
18	30%	29,999,934	136,986			\$ 2,824,452.70	\$ 3,360,702.64	\$ 536,249.94	18.99%	\$ 3,088,247.45	\$ 263,794.75	9.34%		
19	40%	39,999,912	136,986			\$ 3,161,451.95	\$ 3,712,567.99	\$ 551,116.04	17.43%	\$ 3,407,699.06	\$ 246,247.11	7.79%		
20	50%	49,999,890	136,986			\$ 3,498,451.21	\$ 4,064,433.34	\$ 565,982.13	16.18%	\$ 3,727,150.67	\$ 228,699.46	6.54%		
21	60%	59,999,868	136,986			\$ 3,835,450.47	\$ 4,416,298.70	\$ 580,848.23	15.14%	\$ 4,046,602.28	\$ 211,151.81	5.51%		
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23	80%	79,999,824	136,986			\$ 4,509,448.99	\$ 5,120,029.40	\$ 610,580.41	13.54%	\$ 4,685,505.50	\$ 176,056.51	3.90%		
24	90%	89,999,802	136,986			\$ 4,846,448.25	\$ 5,471,894.76	\$ 625,446.51	12.91%	\$ 5,004,957.11	\$ 158,508.86	3.27%		
25	100%	99,999,780	136,986			\$ 5,183,447.51	\$ 5,823,760.11	\$ 640,312.60	12.35%	\$ 5,324,408.72	\$ 140,961.21	2.72%		
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27	Annual													
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30	20%	19,999,956	136,986			\$ 2,544,622.26	\$ 3,008,837.28	\$ 464,215.02	18.24%	\$ 2,770,314.87	\$ 225,692.61	8.87%		
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32	40%	39,999,912	136,986			\$ 3,231,954.08	\$ 3,712,567.99	\$ 480,613.91	14.87%	\$ 3,410,737.12	\$ 178,783.04	5.53%		
33	50%	49,999,890	136,986			\$ 3,575,619.99	\$ 4,064,433.34	\$ 488,813.35	13.67%	\$ 3,730,948.24	\$ 155,328.25	4.34%		
34	60%	59,999,868	136,986			\$ 3,919,285.90	\$ 4,416,298.70	\$ 497,012.80	12.68%	\$ 4,051,159.36	\$ 131,873.46	3.36%		
35	70%	69,999,846	136,986			\$ 4,262,951.81	\$ 4,768,164.05	\$ 505,212.24	11.85%	\$ 4,371,370.49	\$ 108,418.68	2.54%		
36	80%	79,999,824	136,986			\$ 4,606,617.73	\$ 5,120,029.40	\$ 513,411.67	11.15%	\$ 4,691,581.61	\$ 84,963.89	1.84%		
37	90%	89,999,802	136,986			\$ 4,950,283.64	\$ 5,471,894.76	\$ 521,611.12	10.54%	\$ 5,011,792.74	\$ 61,509.10	1.24%		
38	100%	99,999,780	136,986			\$ 5,293,949.55	\$ 5,823,760.11	\$ 529,810.56	10.01%	\$ 5,332,003.86	\$ 38,054.31	0.72%		
39														

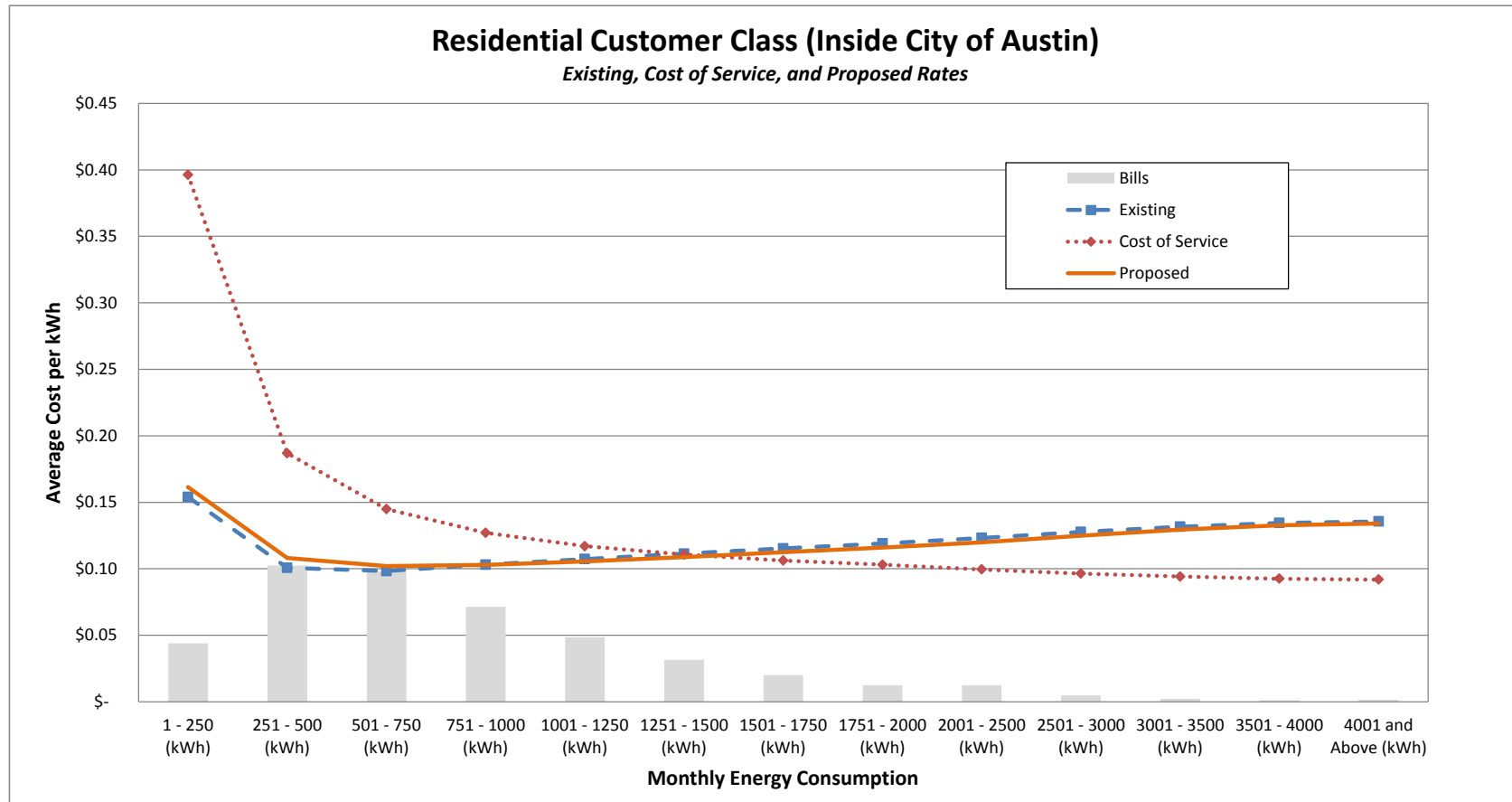
Schedule H-4
Chart of Average Cost per kWh (Overview)

Schedule H-4



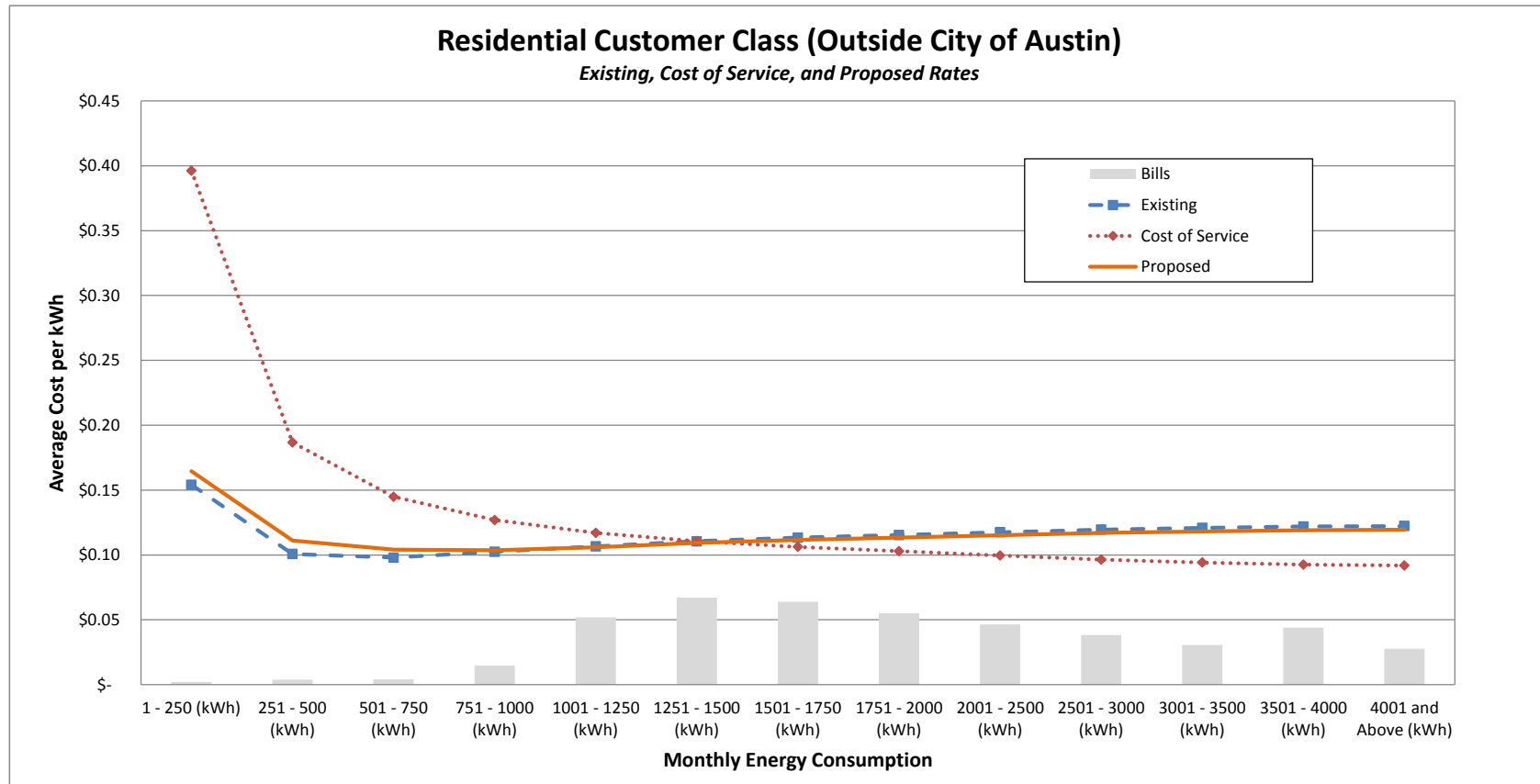
Work Paper H-4.1.1
Residential (Inside City of Austin)

WP H-4.1.1



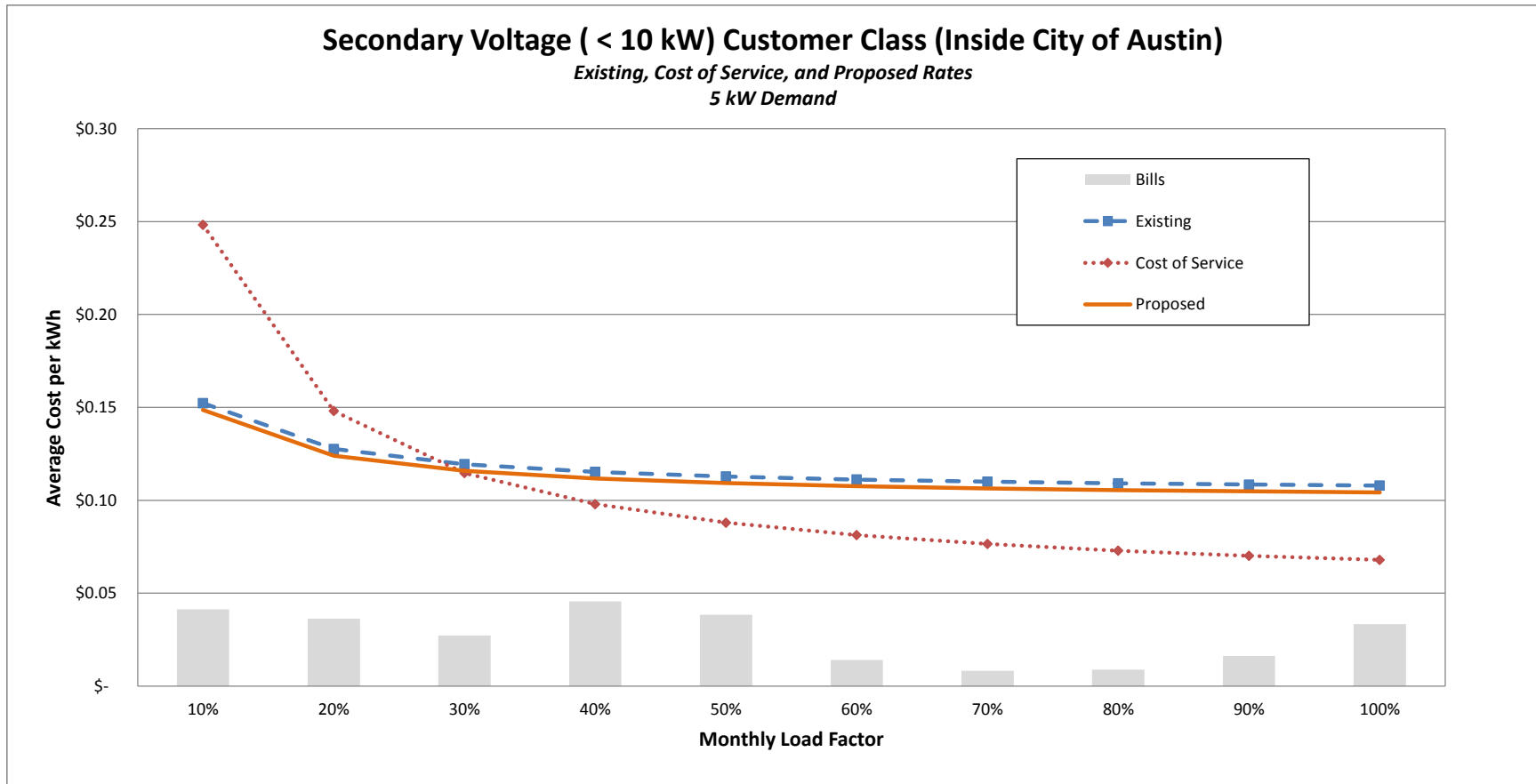
Work Paper H-4.1.2
Residential (Outside City of Austin)

WP H-4.1.2



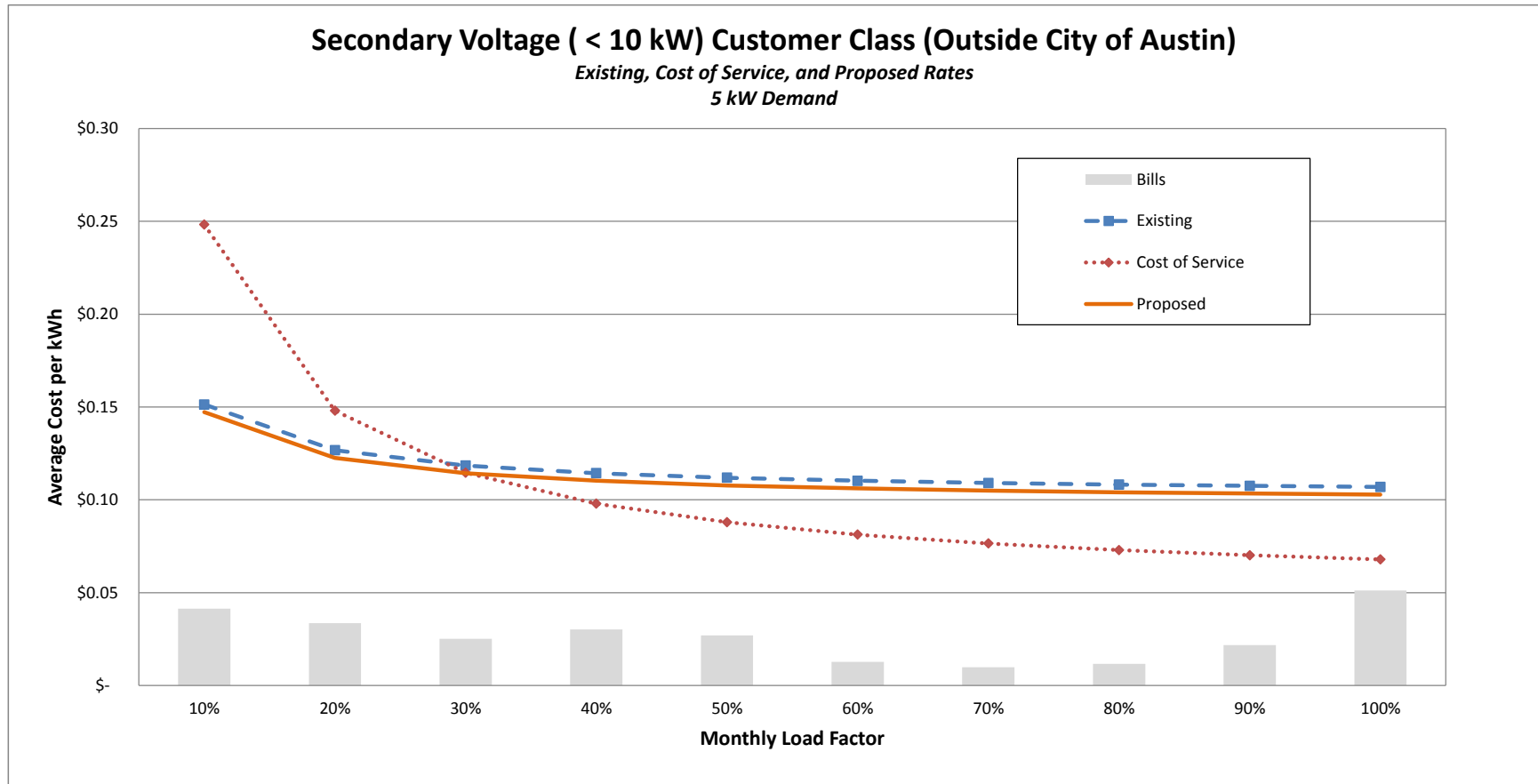
Work Paper H-4.2.1
Secondary Voltage (< 10 kW - Inside City of Austin)

WP H-4.2.1



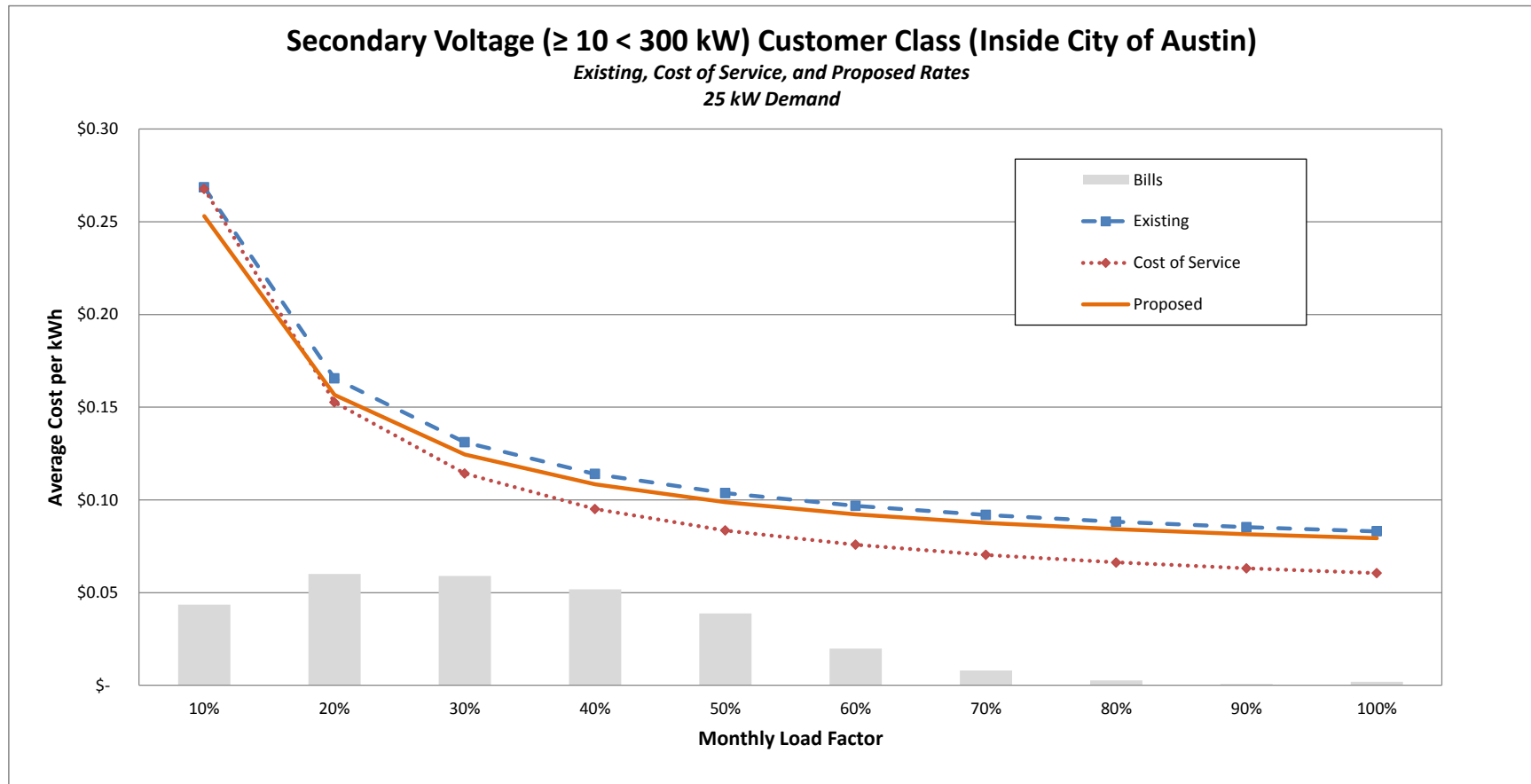
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Secondary Voltage (< 10 kW - Outside City of Austin)

WP H-4.2.2



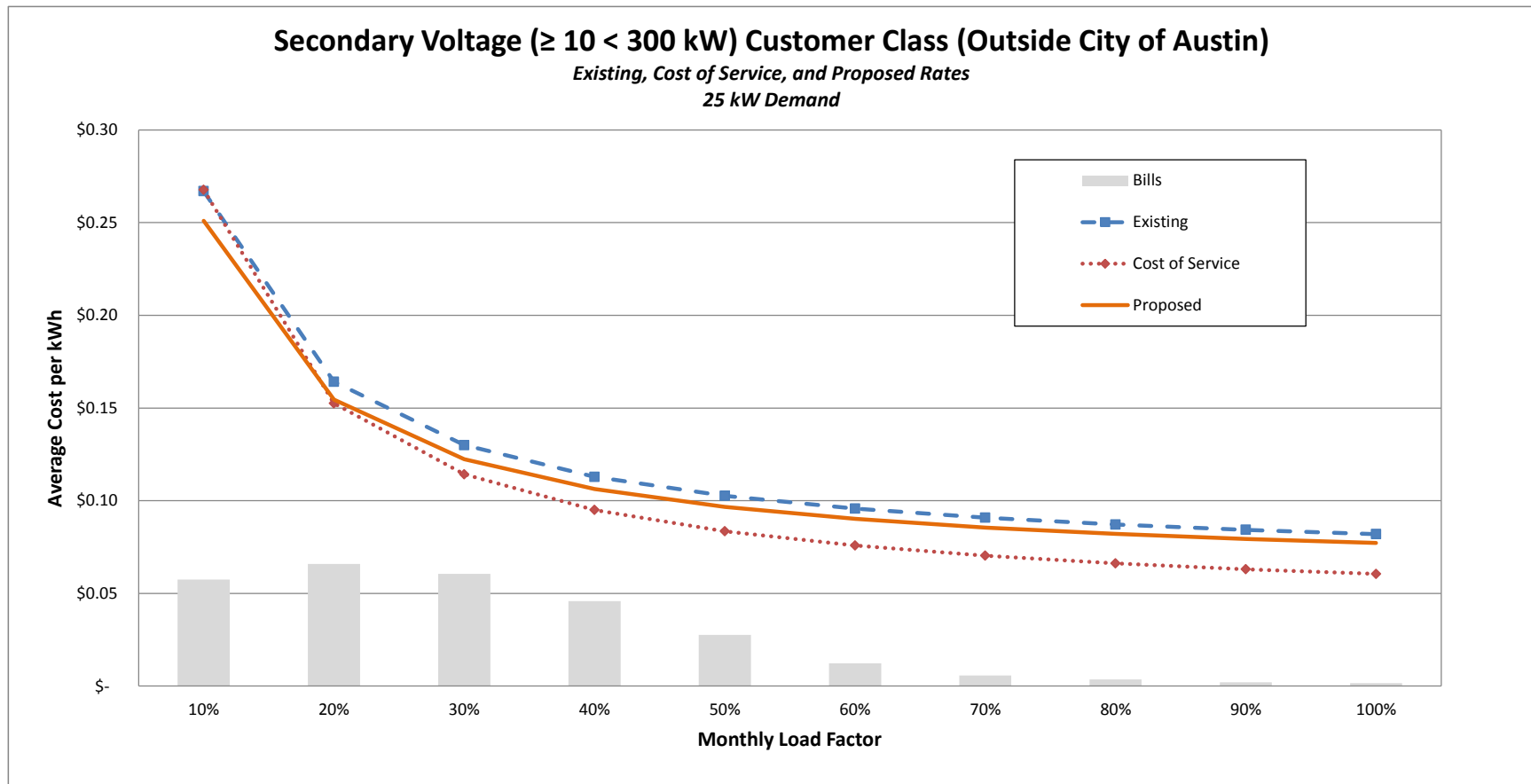
Work Paper H-4.3.1
Secondary Voltage ($\geq 10 < 300$ kW - Inside City of Austin)

WP H-4.3.1



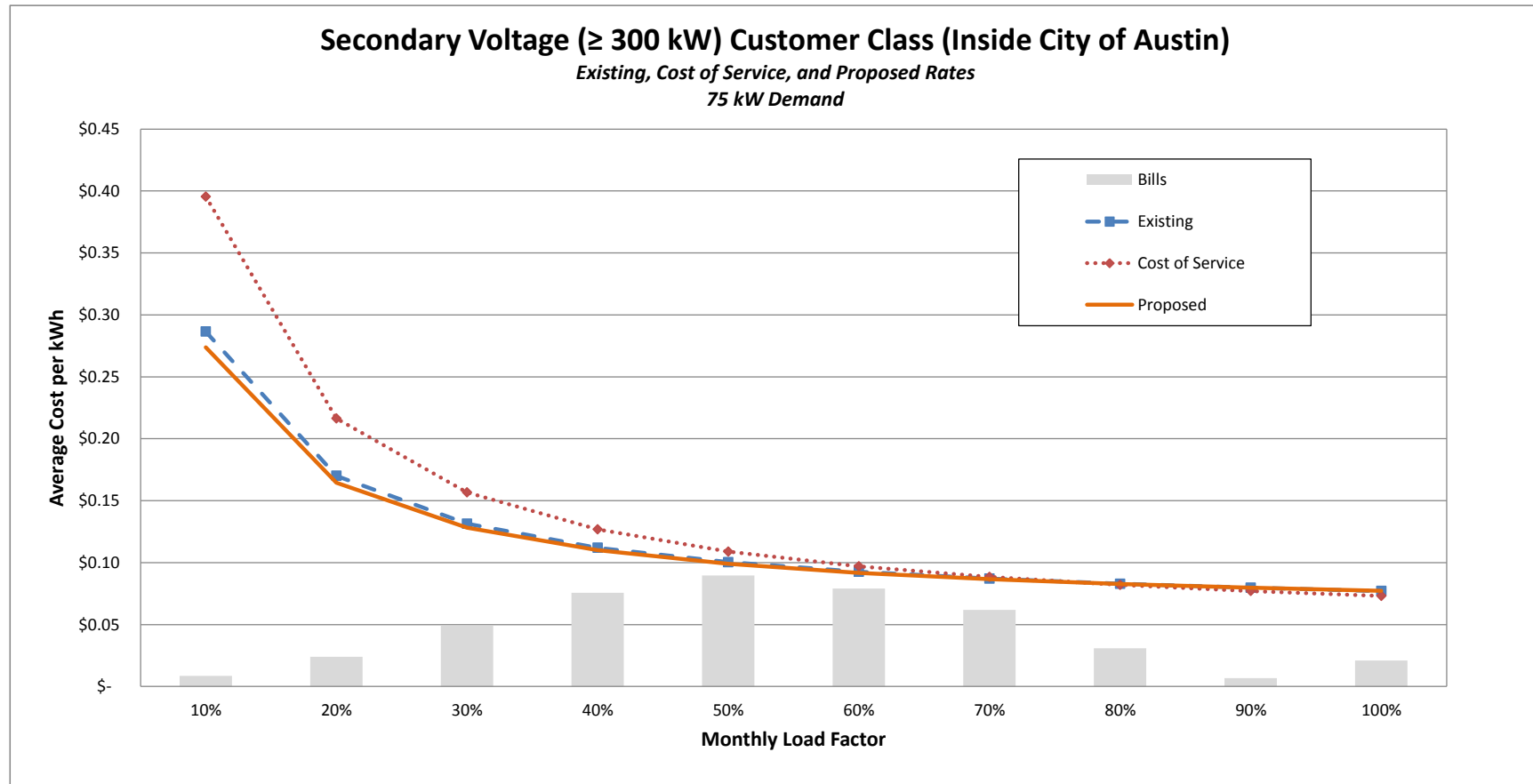
Work Paper H-4.3.2
Secondary Voltage ($\geq 10 < 300$ kW - Outside City of Austin)

WP H-4.3.2



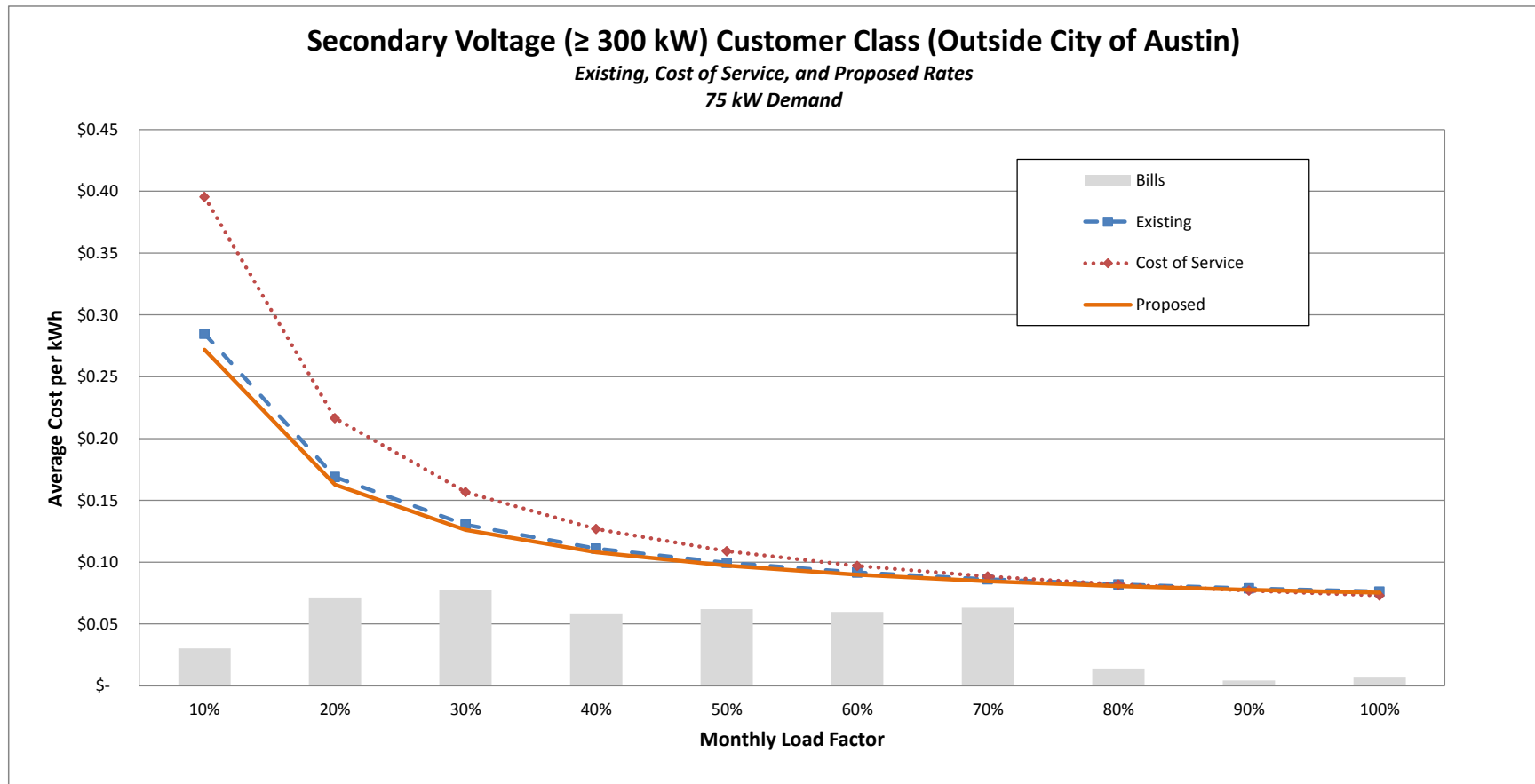
Work Paper H-4.4.1
Secondary Voltage (≥ 300 kW - Inside City of Austin)

WP H-4.4.1



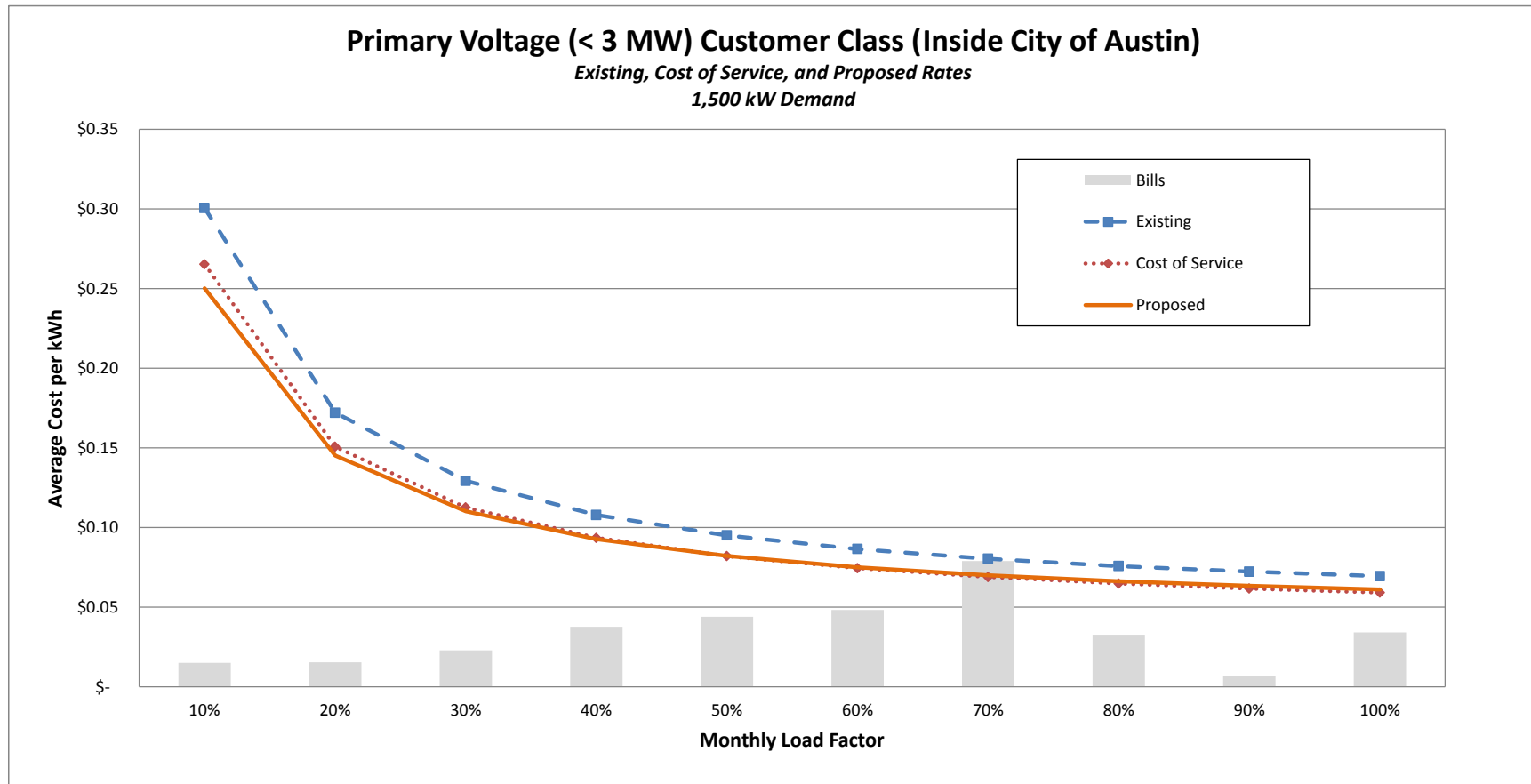
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Secondary Voltage (≥ 300 kW - Outside City of Austin)

WP H-4.4.2



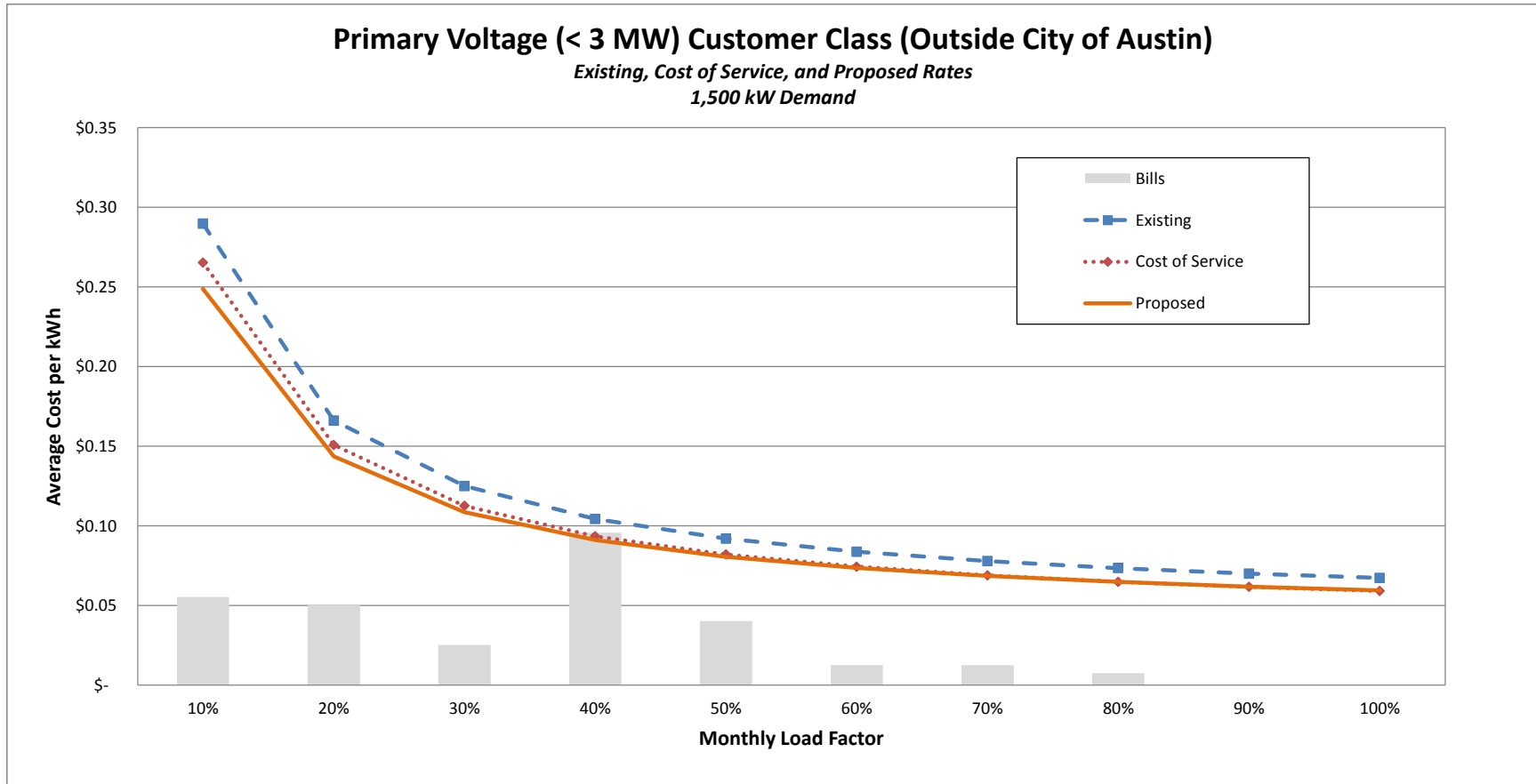
Work Paper H-4.5.1
Primary Voltage (< 3 MW - Inside City of Austin)

WP H-4.5.1



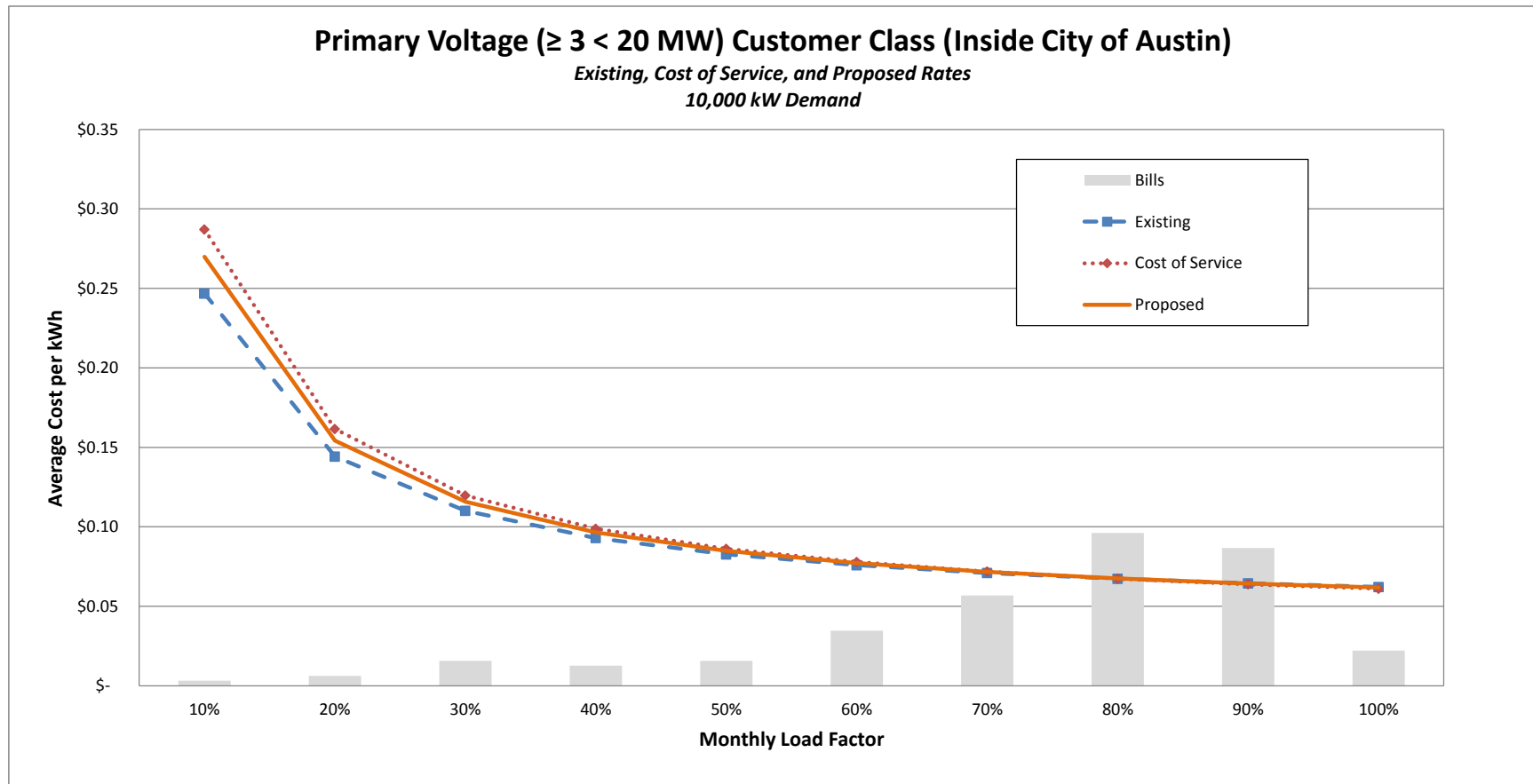
Work Paper H-4.5.2
Primary Voltage (< 3 MW - Outside City of Austin)

WP H-4.5.2



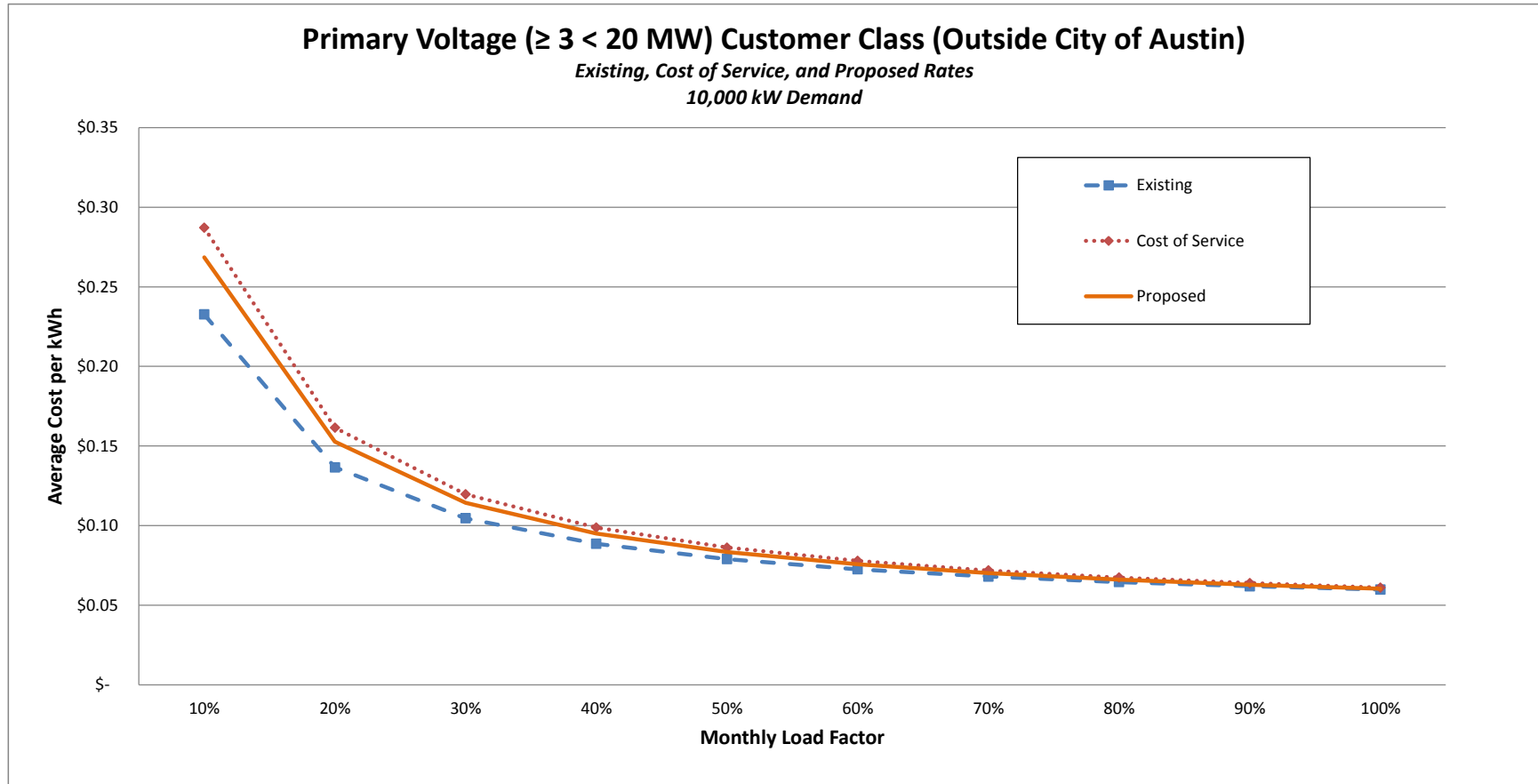
Work Paper H-4.6.1
Primary Voltage ($\geq 3 < 20$ MW - Inside City of Austin)

WP H-4.6.1



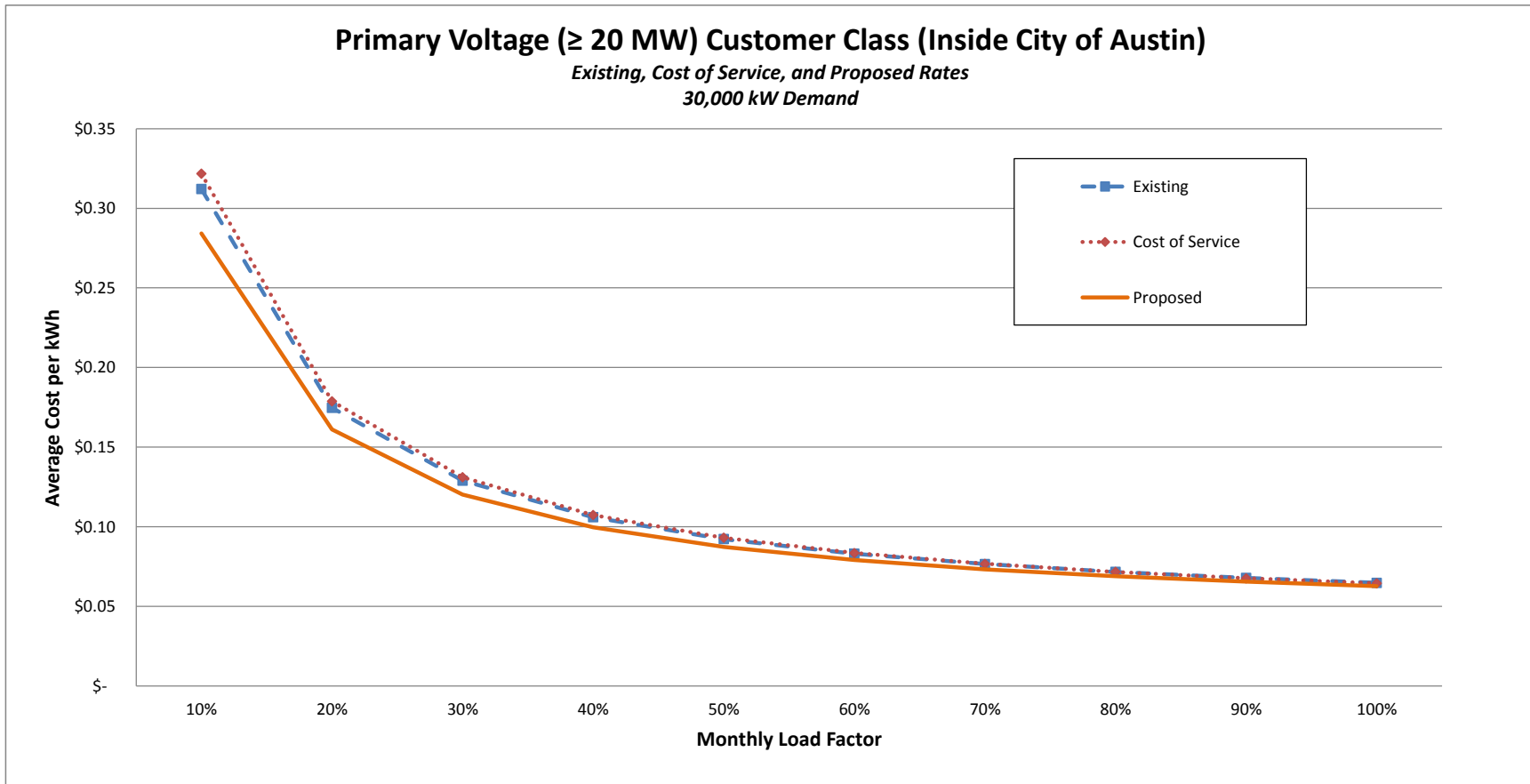
Work Paper H-4.6.2
Primary Voltage ($\geq 3 < 20$ MW - Outside City of Austin)

WP H-4.6.2



Work Paper H-4.7.1
Primary Voltage (≥ 20 MW - Inside City of Austin)

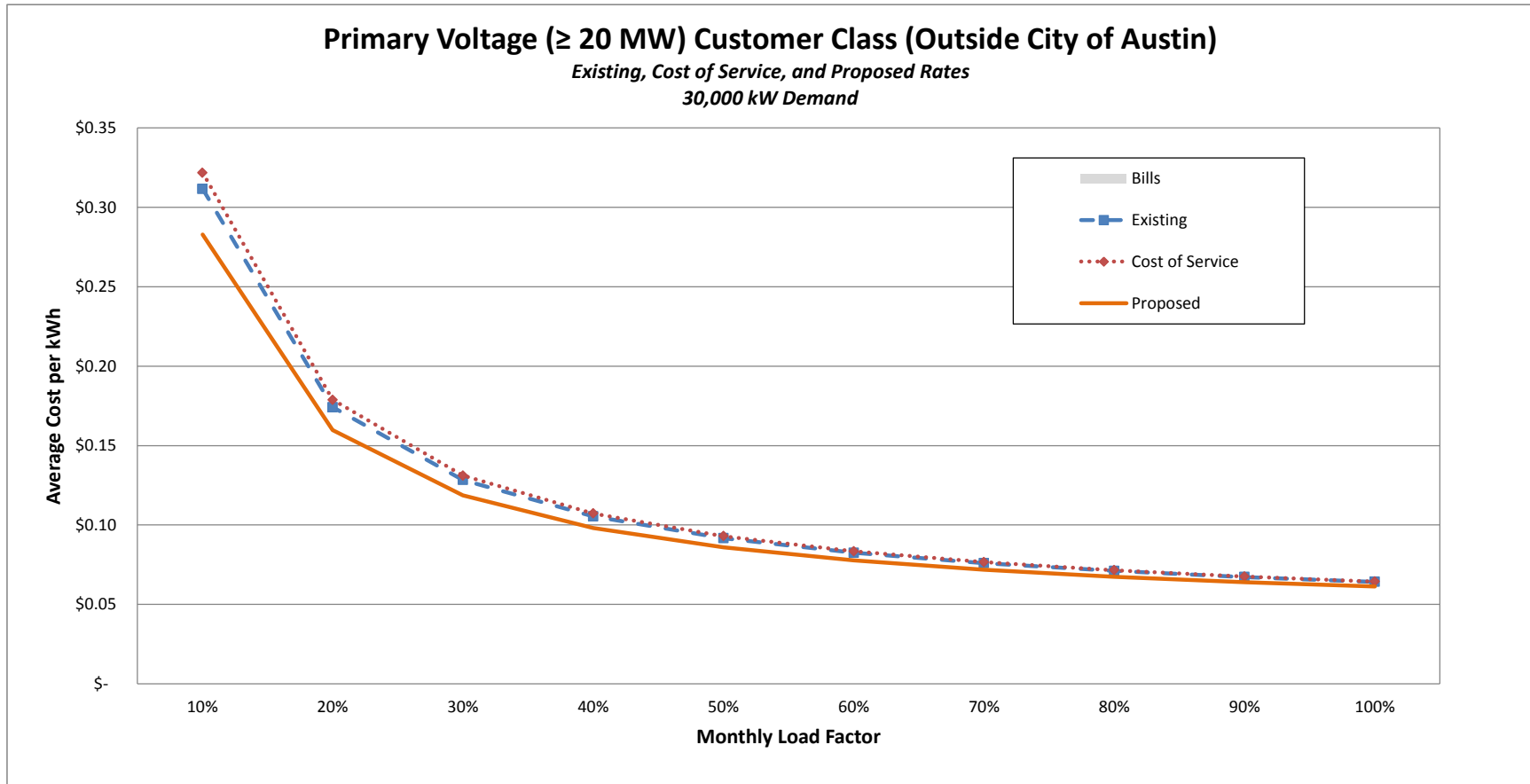
WP H-4.7.1



Work Paper H-4.7.2

Primary Voltage (≥ 20 MW - Outside City of Austin)

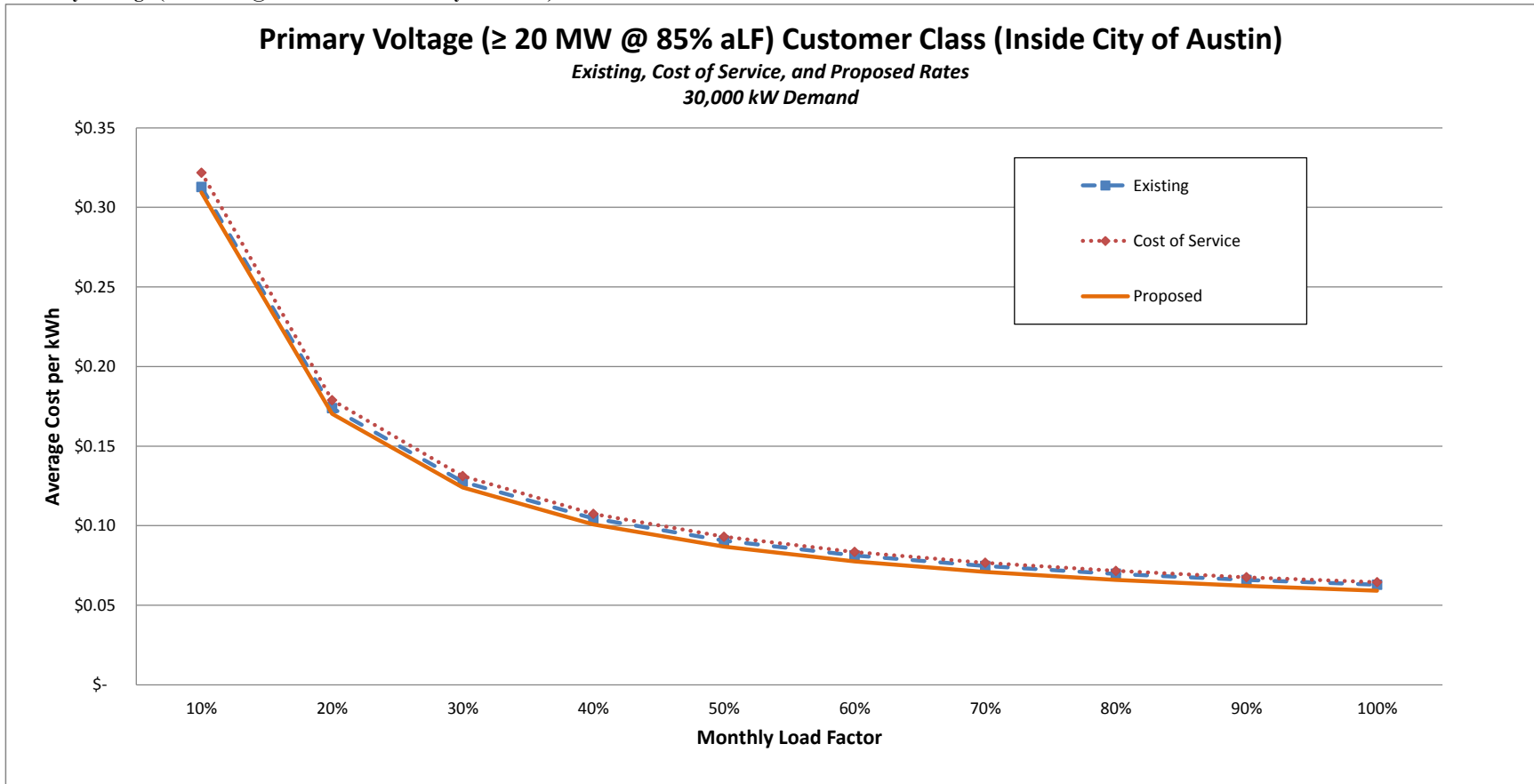
WP H-4.7.2



Work Paper H-4.8.1

WP H-4.8.1

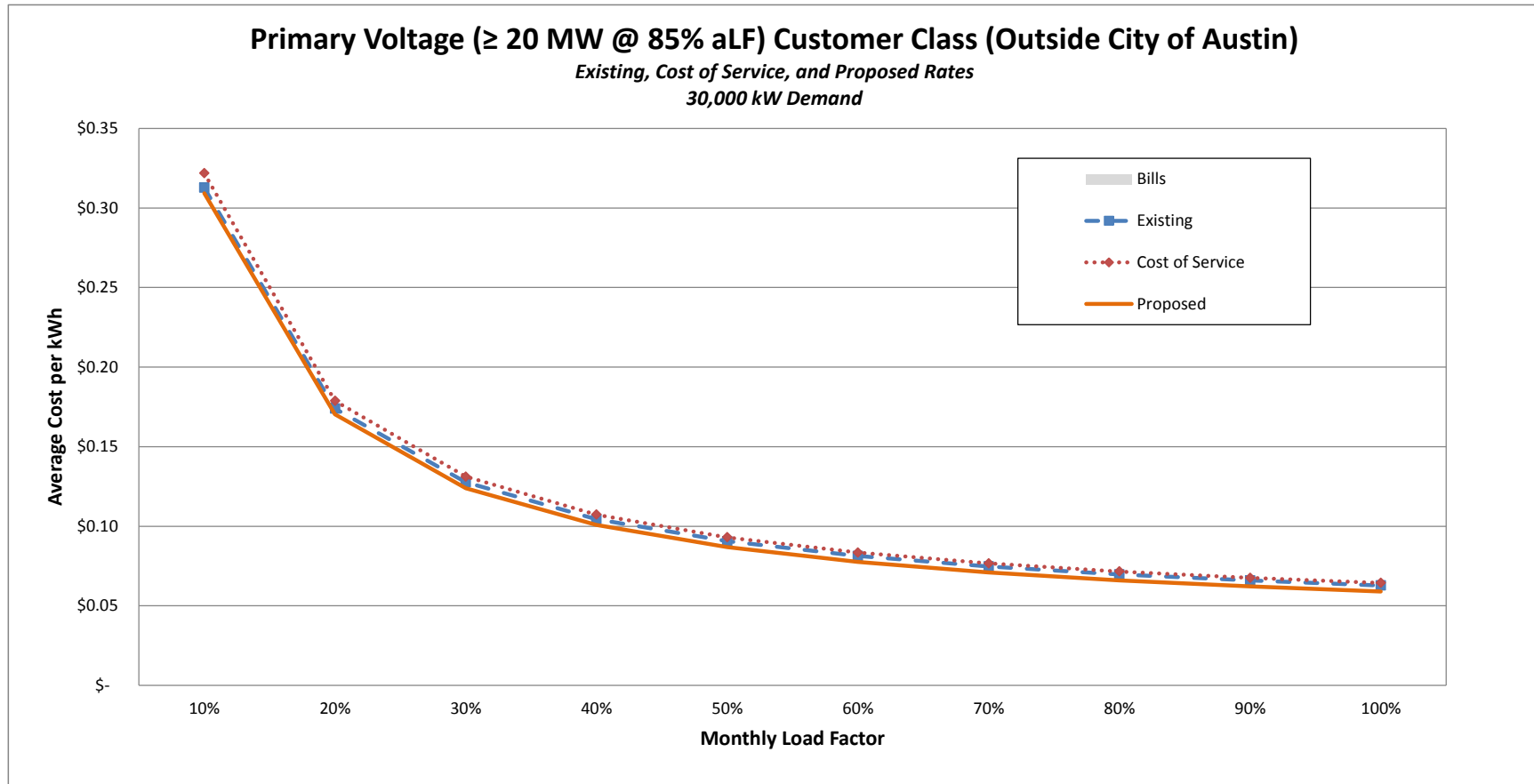
Primary Voltage (≥ 20 MW @ 85% aLF - Inside City of Austin)



Work Paper H-4.8.2

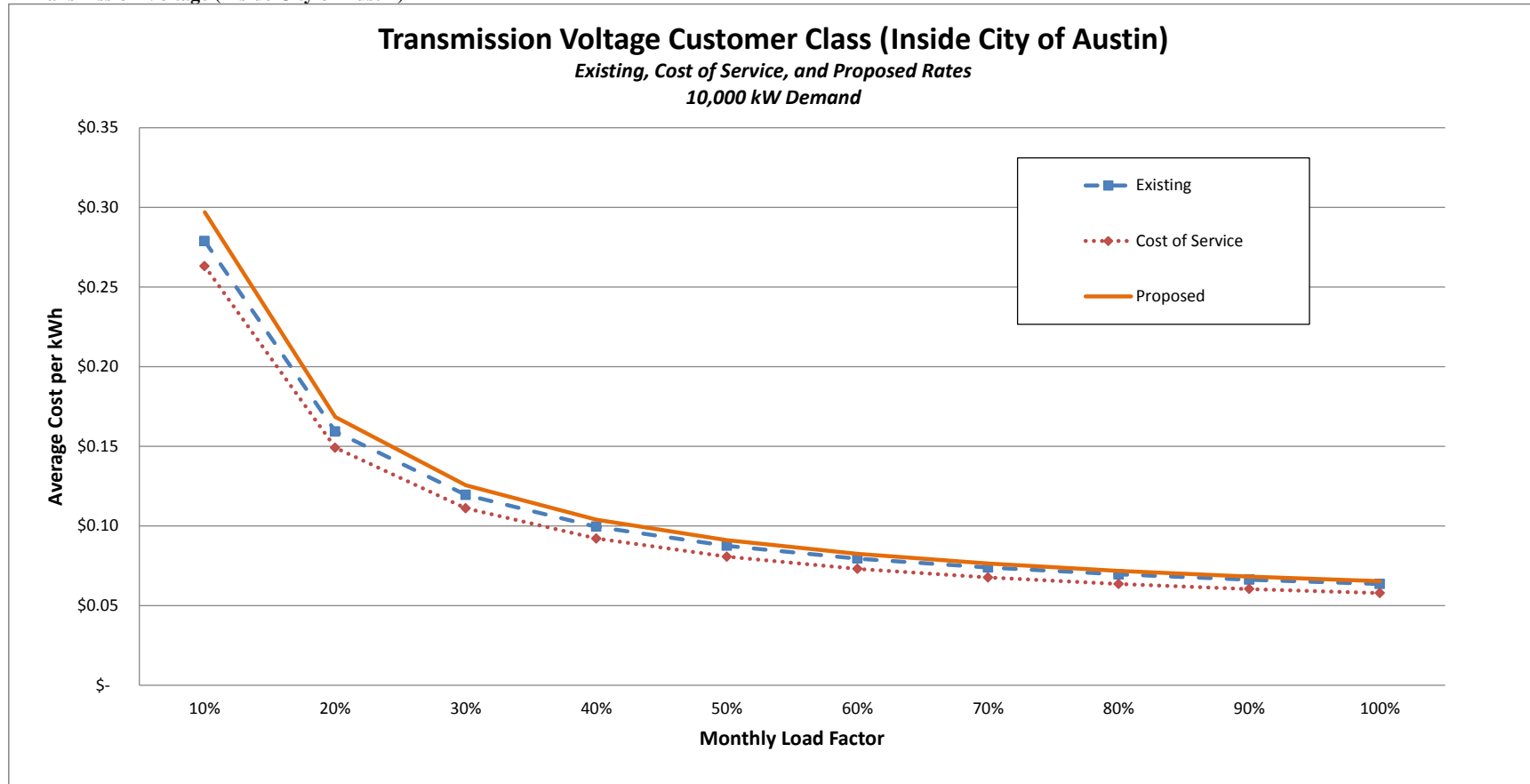
Primary Voltage (≥ 20 MW @ 85% aLF - Outside City of Austin)

WP H-4.8.2



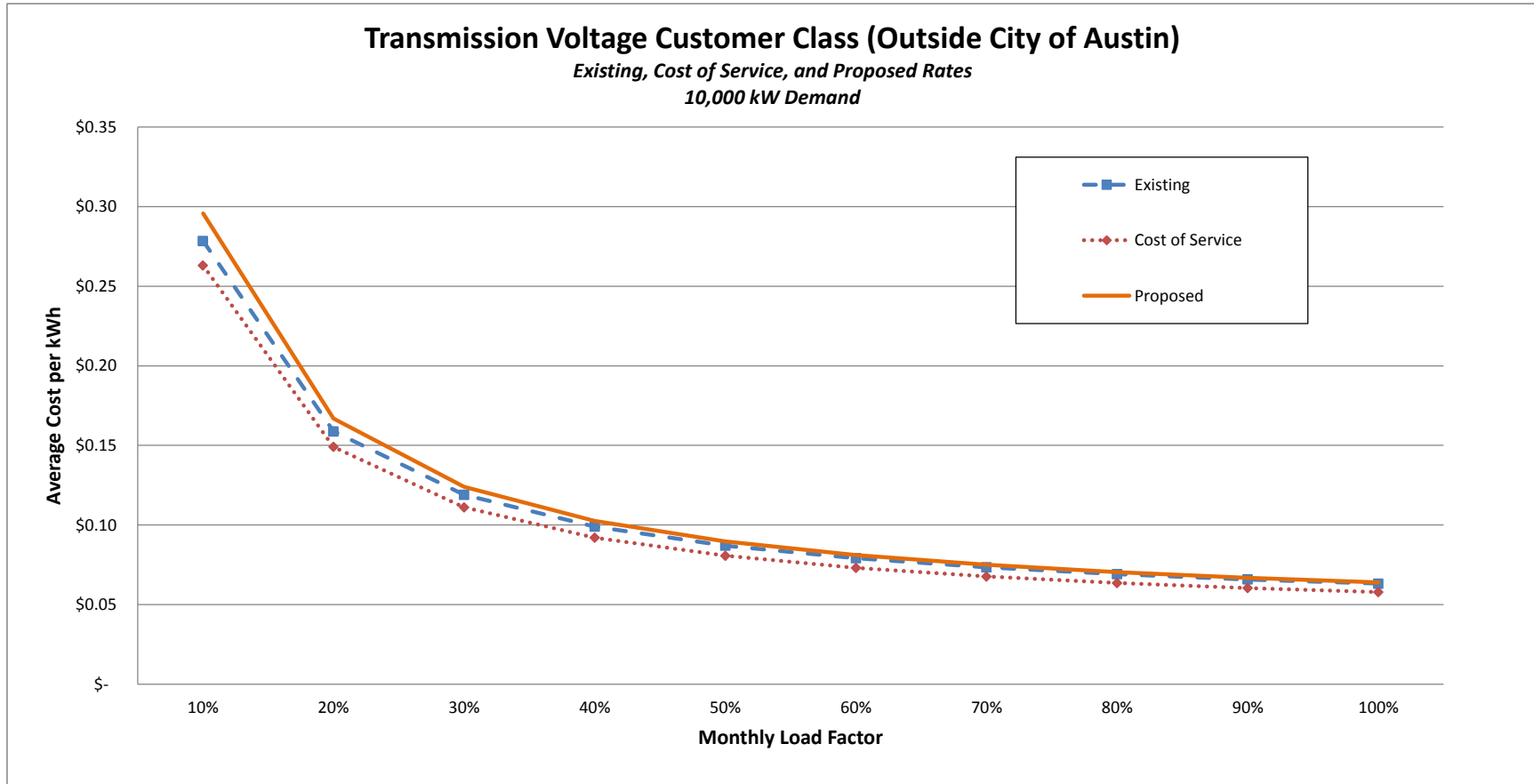
Work Paper H-4.9.1
Transmission Voltage (Inside City of Austin)

WP H-4.9.1



Work Paper H-4.9.2
Transmission Voltage (Outside City of Austin)

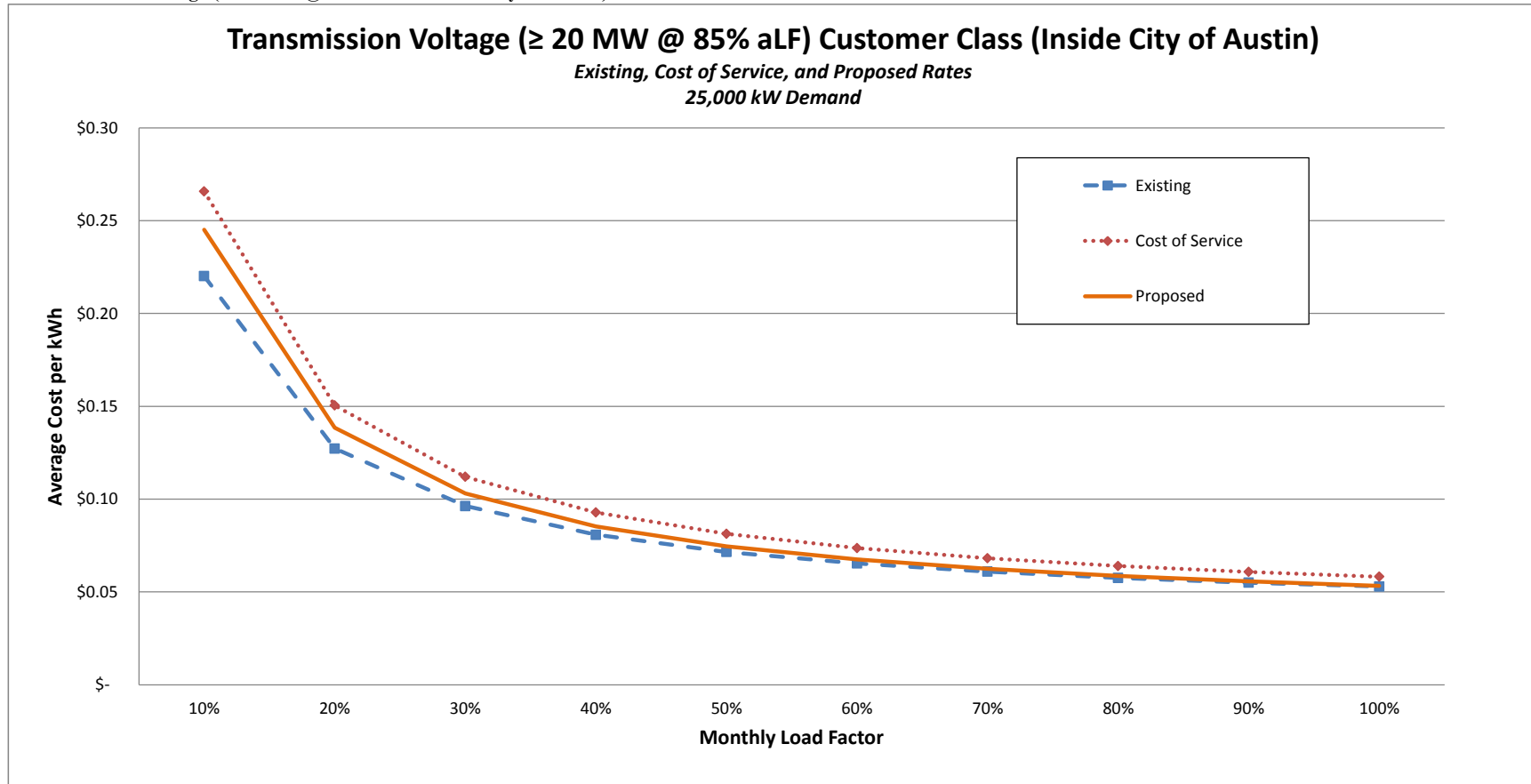
WP H-4.9.2



Work Paper H-4.10.1

Transmission Voltage (≥ 20 MW @ 85% aLF - Inside City of Austin)

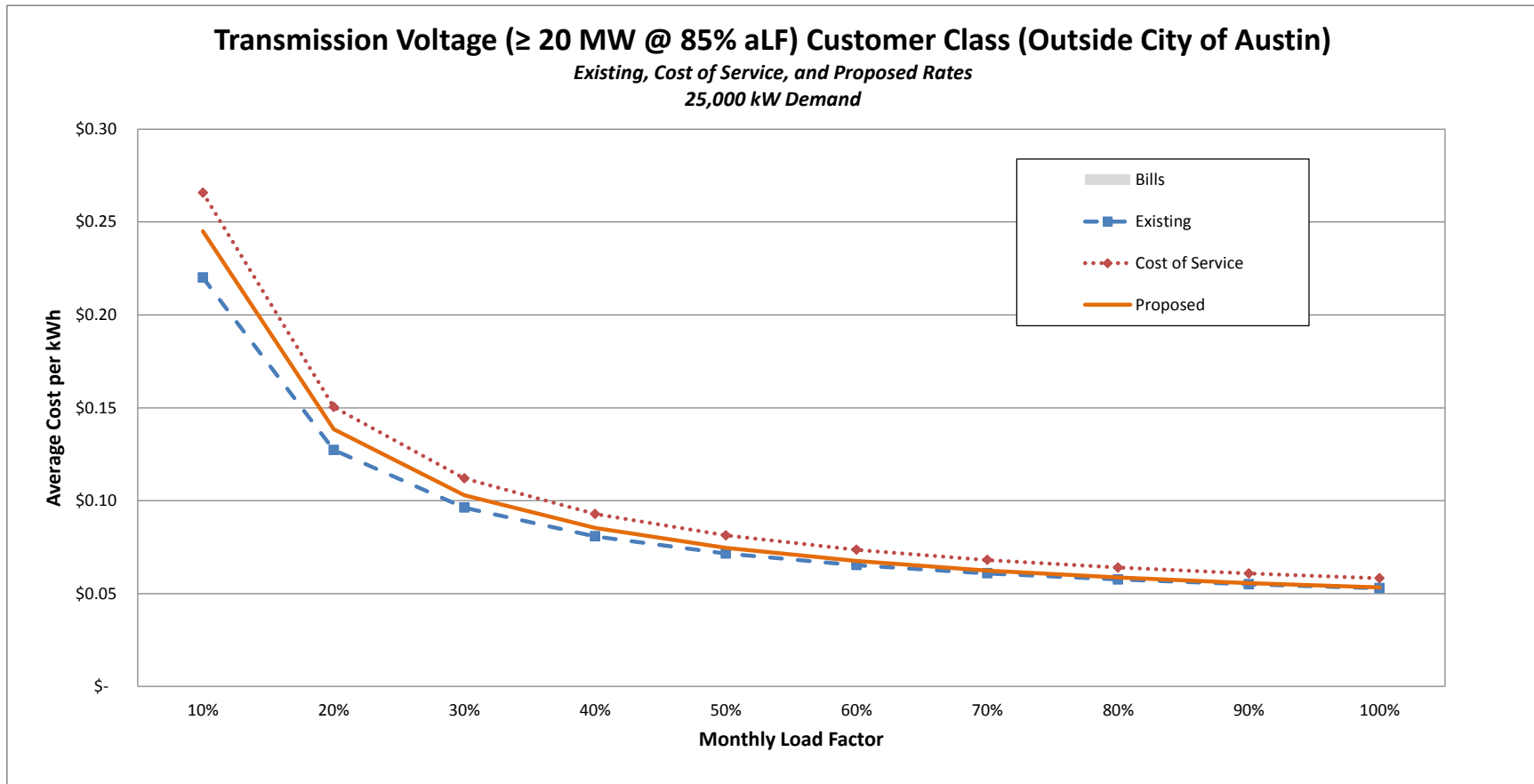
WP H-4.10.1



Work Paper H-4.10.2

Transmission Voltage (≥ 20 MW @ 85% aLF - Outside City of Austin)

WP H-4.10.2



Austin Energy
Electric Cost of Service and Rate Design

Schedule H-5.1

Schedule H-5.1

Schedule H-5.1

Summary of Revenue at Existing, Cost of Service, and Proposed Rates by Customer Class

No.	Customer Class	Reference	Existing with	Cost of Service with Test Year Pass-Throughs					Proposed with FY 2017 estimated Pass-Throughs			
			FY 2016 Pass-thru									
			Revenues	Revenues	Change, \$	Change, %	Parity Ratio		Revenues	Change, \$	Change, %	Parity Ratio
			(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)
1	Inside City of Austin											
2	Residential	WP H-5.1	\$ 360,694,041	\$ 404,743,500	\$ 44,049,459	12.2%	0.89		\$ 352,961,906	\$ (7,732,135)	-2.1%	0.87
3	Secondary Voltage (< 10 kW)	WP H-5.2	28,199,177	28,006,185	(192,993)	-0.7%	1.01		27,288,741	(910,436)	-3.2%	0.97
4	Secondary Voltage (≥ 10 < 300 kW)	WP H-5.3	256,632,746	210,587,302	(46,045,444)	-17.9%	1.22		236,747,773	(19,884,972)	-7.7%	1.12
5	Secondary Voltage (≥ 300 kW)	WP H-5.4	212,492,612	200,768,356	(11,724,256)	-5.5%	1.06		207,999,295	(4,493,317)	-2.1%	1.04
6	Primary Voltage (< 3 MW)	WP H-5.5	44,023,783	38,647,961	(5,375,822)	-12.2%	1.14		39,049,308	(4,974,476)	-11.3%	1.01
7	Primary Voltage (≥ 3 < 20 MW)	WP H-5.6	43,254,403	44,327,597	1,073,194	2.5%	0.98		43,293,673	39,271	0.1%	0.98
8	Primary Voltage (≥ 20 MW)	WP H-5.7										
9	Primary Voltage (≥ 20 MW @ 85% aLF)	WP H-5.8										
10	Transmission Voltage	WP H-5.9										
11	Transmission Voltage (≥ 20 MW @ 85% aLF)	WP H-5.10										
12	Street Lighting and Traffic Lighting		-	-	-	N/A	N/A		-	-	N/A	N/A
13	City-Owned Outdoor Lighting	WP H-5.12	2,705,231	3,760,817	1,055,585	39.0%	0.72		2,704,431	(800)	0.0%	0.72
14	Customer-Owned, Non-Metered	WP H-5.13										
15	Customer-Owned, Metered	WP H-5.14	283,918	393,393	109,475	38.6%	0.72		265,958	(17,960)	-6.3%	0.68
16	Subtotal-Inside City of Austin		\$ 1,049,456,843	\$ 1,032,919,487	\$ (16,537,356)	-1.6%	1.02		\$ 1,008,726,943	\$ (40,729,900)	-3.9%	0.98
17												
18	Outside City of Austin											
19	Residential	WP H-5.1	\$ 107,780,000	\$ 120,942,543	\$ 13,162,543	12.2%	0.89		\$ 104,642,706	\$ (3,137,294)	-2.9%	0.87
20	Secondary Voltage (< 10 kW)	WP H-5.2	4,155,076	4,126,639	(28,437)	-0.7%	1.01		4,010,342	(144,733)	-3.5%	0.97
21	Secondary Voltage (≥ 10 < 300 kW)	WP H-5.3	36,115,755	29,635,810	(6,479,945)	-17.9%	1.22		33,022,365	(3,093,389)	-8.6%	1.11
22	Secondary Voltage (≥ 300 kW)	WP H-5.4	19,780,891	18,689,482	(1,091,408)	-5.5%	1.06		18,903,539	(877,352)	-4.4%	1.01
23	Primary Voltage (< 3 MW)	WP H-5.5	3,961,150	3,477,447	(483,703)	-12.2%	1.14		3,459,983	(501,167)	-12.7%	0.99
24	Primary Voltage (≥ 3 < 20 MW)	WP H-5.6										
25	Primary Voltage (≥ 20 MW)	WP H-5.7										
26	Primary Voltage (≥ 20 MW @ 85% aLF)	WP H-5.8										
27	Transmission Voltage	WP H-5.9										
28	Transmission Voltage (≥ 20 MW @ 85% aLF)	WP H-5.10										
29	Street Lighting and Traffic Lighting		-	-	-	N/A	N/A		-	-	N/A	N/A
30	City-Owned Outdoor Lighting	WP H-5.12	-	-	-	N/A	N/A		-	-	N/A	N/A
31	Customer-Owned, Non-Metered	WP H-5.13										
32	Customer-Owned, Metered	WP H-5.14	-	-	-	N/A	N/A		-	-	N/A	N/A
33	Subtotal-Outside City of Austin		\$ 175,813,066	\$ 180,555,268	\$ 4,742,202	2.7%	0.97		\$ 168,086,368	\$ (7,726,698)	-4.4%	0.93
34												
35	Total Revenues		\$ 1,225,269,910	\$ 1,213,474,755	\$ (11,795,155)	-1.0%	1.01		\$ 1,176,813,311	\$ (48,456,598)	-4.0%	0.97
36												

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-5.2

Schedule H-5.2

Schedule H-5.2

Customer Assistance Program (CAP) Inflow/Outflow of Funds

No.	Customer Class	Reference	FY 2014 (Inside)	FY 2014 (Outside)	Total
			(A)	(B)	(C)
1	<i>CAP Information</i>				
2	CAP Rate (\$/kWh)	WP H-2.1	\$ 0.00172	\$ 0.00118	
3	Customer Charge (\$/month)	WP H-2.1	\$ 10.00	\$ 10.00	
4	FY 2014 Average Monthly Participants	WP H-5.1	37,963	4,252	42,215
5	Average Annual Monthly Energy (kWh)	WP H-5.1	750	1,114	787
6					
7	<i>Inflow of CAP Funds</i>				
8	Residential	Schedule H-5.3	\$ 5,043,625	\$ 1,031,851	\$ 6,075,476
9	Secondary Voltage (< 10 kW)	Schedule H-5.3	143,734	21,169	164,904
10	Secondary Voltage (≥ 10 < 300 kW)	Schedule H-5.3	1,529,953	208,299	1,738,252
11	Secondary Voltage (≥ 300 kW)	Schedule H-5.3	1,461,001	135,928	1,596,929
12	Primary Voltage (< 3 MW)	Schedule H-5.3	285,292	25,452	310,744
13	Primary Voltage (≥ 3 < 20 MW)	Schedule H-5.3	337,923	31,844	369,767
14	Primary Voltage (≥ 20 MW)	Schedule H-5.3			
15	Primary Voltage (≥ 20 MW @ 85% aLF)	Schedule H-5.3			
16	Transmission Voltage	Schedule H-5.3			
17	Transmission Voltage (≥ 20 MW @ 85% aLF)	Schedule H-5.3			
18	Service Territory Lighting	Schedule H-5.3	-	-	-
19	Total CAP Funds Available		\$ 9,800,810	\$ 1,466,643	\$ 11,267,452
20					
21	<i>Outflow of CAP Funds</i>				
22	Waive Customer Charge and CAP Rate		\$ 5,143,161	\$ 577,340	\$ 5,720,500
23	10% Discount on Base Rate Components	WP H-5.1	3,307,844	586,987	3,894,831
24	Subtotal		\$ 8,451,005	\$ 1,164,327	\$ 9,615,331
25	Funds Available for Weatherization, etc.		1,349,805	302,316	1,652,121
26	Total CAP Funds Disbursed		\$ 9,800,810	\$ 1,466,643	\$ 11,267,452

Austin Energy
Electric Cost of Service and Rate Design

Schedule H-5.3

Schedule H-5.3

Schedule H-5.3

Component Breakdown Fixed and Variable Under Proposed Base Rates and Estimated FY 2017 Pass-Throughs

No.	Customer Class	Reference	Customer	Delivery	Demand	Energy	CAP	SAL	EES	Regulatory	Supplemental Regulatory	Green Choice	Other Power Supply	Total	Fixed	%	Variable	%
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	Inside City of Austin																	
2	Residential	WP H-5.1	\$ 35,435,040	\$ -	\$ -	\$ 161,253,341	\$ 5,043,625	\$ 4,683,239	\$ 7,959,767	\$ 37,554,860	\$ -	\$ 1,689,255	\$ 100,517,609	\$ 354,136,736	\$ 35,435,040	12.3%	\$ 318,701,696	44.0%
3	Secondary Voltage (< 10 kW)	WP H-5.2	5,234,414	-	-	11,408,362	143,734	319,650	543,285	2,563,267	-	559,439	6,610,848	27,383,000	5,234,414	1.8%	22,148,585	3.1%
4	Secondary Voltage (≥ 10 < 300 kW)	WP H-5.3	4,957,062	27,827,440	40,036,240	56,684,971	1,529,953	3,402,453	5,782,906	22,686,783	-	1,799,431	72,800,227	237,507,465	95,507,525	33.2%	141,999,940	19.6%
5	Secondary Voltage (≥ 300 kW)	WP H-5.4	850,278	21,243,866	37,750,574	45,187,835	1,461,001	3,249,110	5,522,280	15,501,604	-	6,401,385	71,441,170	208,609,101	75,346,321	26.2%	133,262,780	18.4%
6	Primary Voltage (< 3 MW)	WP H-5.5	270,600	3,339,002	9,221,493	2,903,928	285,292	619,954	1,053,692	3,018,115	-	6,560,679	11,873,138	39,145,895	15,849,210	5.5%	23,296,684	3.2%
7	Primary Voltage (≥ 3 < 20 MW)	WP H-5.6	422,400	3,516,549	10,760,703	3,027,150	337,923	734,323	1,248,076	2,781,274	-	3,312,857	17,258,875	43,400,129	17,480,926	6.1%	25,919,203	3.6%
8	Primary Voltage (≥ 20 MW)	WP H-5.7																
9	Primary Voltage (≥ 20 MW @ 85% aLF)	WP H-5.8																
10	Transmission Voltage	WP H-5.9																
11	Transmission Voltage (≥ 20 MW @ 85% aLF)	WP H-5.10																
12	Street Lighting and Traffic Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
13	City-Owned Outdoor Lighting	WP H-5.12	2,327,547	-	-	-	-	-	-	-	-	-	387,738	2,715,285	2,327,547	0.8%	387,738	0.1%
14	Customer-Owned, Non-Metered	WP H-5.13																
15	Customer-Owned, Metered	WP H-5.14	10,548	-	-	168,399	-	-	-	-	-	-	87,846	266,793	10,548	0.0%	256,245	0.0%
16	Subtotal-Inside City of Austin		\$ 49,893,329	\$ 64,525,153	\$ 122,050,164	\$ 284,882,685	\$ 9,800,810	\$ 14,857,921	\$ 25,252,947	\$ 91,498,294	\$ -	\$ 21,862,046	\$ 327,194,264	\$ 1,011,817,613	\$ 287,848,813	28.4%	\$ 723,968,800	71.6%
17	Outside City of Austin																	
19	Residential	WP H-5.1	\$ 5,761,320	\$ -	\$ -	\$ 56,074,429	\$ 1,031,851	\$ -	\$ 2,274,142	\$ 10,729,596	\$ -	\$ 282,136	\$ 28,843,046	\$ 104,996,519	\$ 5,761,320	17.8%	\$ 99,235,199	72.8%
20	Secondary Voltage (< 10 kW)	WP H-5.2	834,149	-	-	1,683,367	21,169	-	80,016	377,523	-	17,396	1,010,694	4,024,315	834,149	2.6%	3,190,166	2.3%
21	Secondary Voltage (≥ 10 < 300 kW)	WP H-5.3	783,684	4,204,386	6,043,805	7,489,021	208,299	-	787,328	3,442,576	-	287,027	9,883,305	33,129,431	14,474,451	44.8%	18,654,980	13.7%
22	Secondary Voltage (≥ 300 kW)	WP H-5.4	95,410	2,293,998	3,695,886	3,830,289	135,928	-	513,781	1,759,989	-	185,014	6,450,720	18,961,016	7,845,283	24.3%	11,115,733	8.2%
23	Primary Voltage (< 3 MW)	WP H-5.5	39,600	428,628	1,040,954	190,694	25,452	-	94,004	387,436	-	139,061	1,124,446	3,470,274	1,896,618	5.9%	1,573,656	1.2%
24	Primary Voltage (≥ 3 < 20 MW)	WP H-5.6																
25	Primary Voltage (≥ 20 MW)	WP H-5.7																
26	Primary Voltage (≥ 20 MW @ 85% aLF)	WP H-5.8																
27	Transmission Voltage	WP H-5.9																
28	Transmission Voltage (≥ 20 MW @ 85% aLF)	WP H-5.10																
29	Street Lighting and Traffic Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
30	City-Owned Outdoor Lighting	WP H-5.12	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
31	Customer-Owned, Non-Metered	WP H-5.13																
32	Customer-Owned, Metered	WP H-5.14	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-	0.0%
33	Subtotal-Outside City of Austin		\$ 7,573,562	\$ 7,200,635	\$ 11,688,191	\$ 69,532,338	\$ 1,466,643	\$ -	\$ 3,911,007	\$ 16,980,613	\$ -	\$ 910,633	\$ 49,374,665	\$ 168,638,287	\$ 32,335,882	19.2%	\$ 136,302,404	80.8%
34																		
35	Total Revenues		\$ 57,466,892	\$ 71,725,787	\$ 133,738,355	\$ 354,415,023	\$ 11,267,452	\$ 14,857,921	\$ 29,163,954	\$ 108,478,907	\$ -	\$ 22,772,679	\$ 376,568,929	\$ 1,180,455,900	\$ 320,184,695	27.1%	\$ 860,271,205	72.9%
36			4.9%	6.1%	11.3%	30.0%	1.0%	1.3%	2.5%	9.2%	0.0%	1.9%	31.9%	100.0%				

Schedule H-5.4
Breakdown of Monthly Customer Charge

Schedule H-5.4

No.	Description	Reference	Total	Residential	Secondary Voltage (< 10 kW)	Secondary Voltage (≥ 10 < 300 kW)	Secondary Voltage (≥ 300 kW)	Primary Voltage (< 3 MW)	Primary Voltage (≥ 3 < 20 MW)	Primary Voltage (≥ 20 MW)	Primary Voltage (≥ 20 MW @ 85% aL.F)	Transmission Voltage	Transmission Voltage (≥ 20 MW @ 85% aL.F)	Street Lighting and Traffic Lighting	City-Owned Outdoor Lighting	Customer-Owned, Non-Metered	Customer-Owned, Metered
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Traditional Approach																
2	Meters	Schedule G-6	23,193,593	18,028,827	2,993,291	1,851,085	142,571	47,907	8,924					-	-		2,853
3	Customer Accounting	Schedule G-6	33,317,497	29,697,361	2,173,160	1,343,907	88,510	7,857	1,464					-	-		4,699
4	Customer Service	Schedule G-6	20,733,391	18,480,590	1,352,352	836,310	55,080	4,890	911					-	-		2,924
5	Meter Reading	Schedule G-6	21,020,185	18,736,222	1,371,058	847,878	55,842	4,957	923					-	-		2,965
6	Uncollectible	Schedule G-6	16,806,578	15,289,096	439,981	1,077,501	-	-	-					-	-		-
7	Key Accounts	Schedule G-6	3,406,039	14,543	276,323	450,842	1,721,926	174,519	494,472					-	-		-
8	Services	Schedule G-6	(1,213,738)	(746,795)	(34,292)	(255,679)	(171,269)	-	-					(3,157)	(1,179)		(1,204)
9			-	-	-	-	-	-	-					-	-		-
10			-	-	-	-	-	-	-					-	-		-
11	Net Expenses (Sum Ln 1-10)		\$ 117,263,544	\$ 99,499,844	\$ 8,571,871	\$ 6,151,843	\$ 1,892,659	\$ 240,131	\$ 506,694					\$ (3,157)	\$ (1,179)	\$	12,236
12																	
13	Total Customers Bills (Annual)		5,362,162	4,626,216	338,532	209,352	13,788	1,224	228					84	171,910		732
14																	
15	Monthly Customer Charge (Ln 11/13)		\$21.87	\$21.51	\$25.32	\$29.39	\$137.27	\$196.19	\$2,222.34					(\$37.59)	(\$0.01)		\$16.72
16																	
17	Cost of Service Result																
18	Meters	Schedule G-6	23,193,593	18,028,827	2,993,291	1,851,085	142,571	47,907	8,924					-	-		2,853
19	Customer Accounting	Schedule G-6	33,317,497	29,697,361	2,173,160	1,343,907	88,510	7,857	1,464					-	-		4,699
20	Customer Service	Schedule G-6	20,733,391	18,480,590	1,352,352	836,310	55,080	4,890	911					-	-		2,924
21	Meter Reading	Schedule G-6	21,020,185	18,736,222	1,371,058	847,878	55,842	4,957	923					-	-		2,965
22	Uncollectible	Schedule G-6	16,806,578	15,289,096	439,981	1,077,501	-	-	-					-	-		-
23	Key Accounts	Schedule G-6	3,406,039	14,543	276,323	450,842	1,721,926	174,519	494,472					-	-		-
24	Economic Development	Schedule G-6	9,090,429	38,815	737,481	1,203,259	4,595,674	465,778	1,319,704					-	-		-
25			-	-	-	-	-	-	-					-	-		-
26			-	-	-	-	-	-	-					-	-		-
27	Net Expenses (Sum Ln 1-10)		\$ 127,567,712	\$ 100,285,454	\$ 9,343,645	\$ 7,610,781	\$ 6,659,602	\$ 705,908	\$ 1,826,397					\$ -	\$ -	\$	13,440
28																	
29	Total Customers Bills (Annual)		5,362,162	4,626,216	338,532	209,352	13,788	1,224	228					84	171,910		732
30																	
31	Monthly Customer Charge (Ln 27/29)		\$23.79	\$21.68	\$27.60	\$36.35	\$483.00	\$576.72	\$8,010.51					\$0.00	\$0.00		\$18.36

Schedule H-5.5
Breakdown of P-T-D Unit Costs (per kWh)

Schedule H-5.5

No.	Description	Total	Residential	Secondary Voltage (< 10 kV)	Secondary Voltage (> 10 < 300 kV)	Secondary Voltage (> 300 kV)	Primary Voltage (< 3 kV)	Primary Voltage (> 3 < 20 kV)	Primary Voltage (> 20 kV)	Primary Voltage (> 20 MW @ 85% aL.F.)	Transmission Voltage	Transmission Voltage (> 20 MW @ 85% aL.F.)	Street Lighting and Traffic Lighting	City-Owned Outdoor Lighting	Customer-Owned, Non-Metered	Customer-Owned, Metered
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Functional Revenue Requirement																
1	Production															
2	Demand	\$ 341,575,538	\$ 143,595,666	\$ 7,305,647	\$ 73,130,402	\$ 63,724,119	\$ 11,540,225	\$ 12,489,115					\$ 595,892	\$ 176,163		\$ 41,996
3	Energy	\$ 442,455,280	\$ 146,511,353	\$ 9,021,373	\$ 93,631,520	\$ 92,885,182	\$ 21,159,262	\$ 24,126,518					\$ 1,214,566	\$ 429,363		\$ 97,237
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
5	Sub-total	\$ 784,030,818	\$ 290,107,019	\$ 16,327,020	\$ 166,761,923	\$ 156,609,301	\$ 32,728,487	\$ 36,615,633					\$ 1,810,458	\$ 605,526		\$ 139,234
6																
7	Transmission															
8	Demand	\$ 116,855,952	\$ 50,844,009	\$ 2,163,889	\$ 25,219,393	\$ 21,302,324	\$ 4,277,318	\$ 3,787,003					\$ 4,549	\$ -	\$ -	\$ 13,553
9	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
11	Sub-total	\$ 116,855,952	\$ 50,844,009	\$ 2,163,889	\$ 25,219,393	\$ 21,302,324	\$ 4,277,318	\$ 3,787,003					\$ 4,549	\$ -	\$ -	\$ 13,553
12																
13	Distribution															
14	Demand	\$ 177,311,960	\$ 81,382,066	\$ 4,110,453	\$ 39,208,940	\$ 33,460,926	\$ 4,124,652	\$ 4,805,478					\$ 766,999	\$ 296,453	\$ -	\$ 224,927
15	Energy	\$ 11,460,868	\$ 4,854,775	\$ 296,748	\$ 2,218,301	\$ 2,025,372	\$ 388,632	\$ 436,919					\$ (2,582,007)	\$ 2,874,478	\$ -	\$ 3,634
16	Customer	\$ 127,567,712	\$ 100,285,454	\$ 9,343,645	\$ 7,610,781	\$ 6,659,602	\$ 705,908	\$ 1,826,397					\$ -	\$ -	\$ -	\$ 13,440
17	Sub-total	\$ 316,340,540	\$ 186,522,295	\$ 13,750,846	\$ 49,038,022	\$ 42,145,900	\$ 5,219,192	\$ 7,068,794					\$ (1,815,007)	\$ 3,170,931	\$ -	\$ 242,001
18																
19	TOTAL															
20	Demand	\$ 635,743,449.82	\$ 275,821,741.22	\$ 13,579,988.79	\$ 137,558,734.66	\$ 118,487,369.13	\$ 19,971,195.02	\$ 21,081,595.53					\$ 1,367,440.65	\$ 472,615.60	\$ -	\$ 280,476.44
21	Energy	\$ 453,916,148.40	\$ 151,366,128.14	\$ 9,318,120.70	\$ 95,849,821.57	\$ 94,910,554.20	\$ 21,547,893.58	\$ 24,563,437.12					\$ (1,367,440.65)	\$ 3,303,841.29	\$ -	\$ 100,870.86
22	Customer	\$ 127,567,711.53	\$ 100,285,453.92	\$ 9,343,645.19	\$ 7,610,781.06	\$ 6,659,601.71	\$ 705,908.45	\$ 1,826,397.21					\$ -	\$ -	\$ -	\$ 13,440.42
23	TOTAL REVENUE REQUIREMENT	\$ 1,217,227,310	\$ 527,475,224	\$ 32,241,755	\$ 241,019,337	\$ 220,057,625	\$ 42,224,997	\$ 47,471,430					\$ 0	\$ 3,776,457	\$ -	\$ 394,788
24																
25	Unit Costs (per kWh)		10.95	11.74	15.95	20.51	17.09	18.35					12.84	11.88		6.91
26	Production															
27	Demand	\$ 0.027194	\$ 0.034146	\$ 0.028797	\$ 0.027332	\$ 0.023486	\$ 0.021346	\$ 0.018558					\$ 0.017019	\$ 0.014232	\$ -	\$ 0.014982
28	Energy	\$ 0.035226	\$ 0.034840	\$ 0.035560	\$ 0.034994	\$ 0.035691	\$ 0.039041	\$ 0.035850					\$ 0.034688	\$ 0.034688	\$ -	\$ 0.034688
29	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
30	Total	\$ 0.062420	\$ 0.060896	\$ 0.064356	\$ 0.062326	\$ 0.060176	\$ 0.060387	\$ 0.054408					\$ 0.051707	\$ 0.048920	\$ -	\$ 0.049670
31																
32	Transmission															
33	Demand	\$ 0.009303	\$ 0.012091	\$ 0.008529	\$ 0.009425	\$ 0.008185	\$ 0.007892	\$ 0.005627					\$ 0.000130	\$ -	\$ -	\$ 0.004835
34	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
35	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
36	Total	\$ 0.009303	\$ 0.012091	\$ 0.008529	\$ 0.009425	\$ 0.008185	\$ 0.007892	\$ 0.005627					\$ 0.000130	\$ -	\$ -	\$ 0.004835
37																
38	Distribution															
39	Demand	\$ 0.014117	\$ 0.019352	\$ 0.016202	\$ 0.014654	\$ 0.012857	\$ 0.007610	\$ 0.007141					\$ 0.021906	\$ 0.023950	\$ -	\$ 0.080240
40	Energy	\$ 0.000912	\$ 0.001154	\$ 0.000829	\$ 0.000778	\$ 0.000717	\$ 0.000649	\$ 0.000649					\$ (0.073743)	\$ 0.232229	\$ -	\$ 0.001296
41	Customer	\$ 0.010156	\$ 0.023847	\$ 0.036830	\$ 0.002844	\$ 0.002559	\$ 0.001302	\$ 0.002714					\$ -	\$ -	\$ -	\$ 0.004795
42	Total	\$ 0.025185	\$ 0.044354	\$ 0.044202	\$ 0.018327	\$ 0.016194	\$ 0.009630	\$ 0.010504					\$ (0.051837)	\$ 0.256179	\$ -	\$ 0.086631
43																
44	TOTAL															
45	Demand	\$ 0.059614	\$ 0.065599	\$ 0.035328	\$ 0.051411	\$ 0.045528	\$ 0.036849	\$ 0.031326					\$ 0.039054	\$ 0.038183	\$ -	\$ 0.100056
46	Energy	\$ 0.036138	\$ 0.035994	\$ 0.036729	\$ 0.035823	\$ 0.036469	\$ 0.039758	\$ 0.036500					\$ 0.039054	\$ 0.266917	\$ -	\$ 0.035984
47	Customer	\$ 0.010156	\$ 0.023847	\$ 0.036830	\$ 0.002844	\$ 0.002559	\$ 0.001302	\$ 0.002714					\$ -	\$ -	\$ -	\$ 0.004795
48	Total	\$ 0.096909	\$ 0.125431	\$ 0.127087	\$ 0.099079	\$ 0.084556	\$ 0.077909	\$ 0.070639					\$ -	\$ 0.305100	\$ -	\$ 0.140836
49																
50	Delivered kWh	12,560,548,927	4,305,282,364	253,697,904	2,675,656,172	2,602,512,333	541,975,584	672,977,971					35,013,803	12,377,779		2,803,181

Work Paper H-5.1
Residential Rate Design Analysis

WP H-5.1

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Basic Charges															
2	<i>Customer Charge</i>												100.0%			100.0%
3	Residential	3,543,504	\$ 10.00	\$ 35,435,040	576,132	\$ 10.00	\$ 5,761,320	4,119,636	\$ 21.68	\$ 89,303,994	3,543,504	\$ 10.00	\$ 35,435,040	576,132	\$ 10.00	\$ 5,761,320
4	Customer Assistance Program (CAP)	455,556	\$ -	\$ -	51,024	\$ -	\$ -	506,580	\$ 21.68	\$ 10,981,460	455,556	\$ -	\$ -	51,024	\$ -	\$ -
5		-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
6	Total Customer Charge	3,999,060		\$ 35,435,040	627,156		\$ 5,761,320	4,626,216		\$ 100,285,454	3,999,060		\$ 35,435,040	627,156		\$ 5,761,320
7																
8	<i>Delivery Charge</i>															
9	Residential	3,543,504	\$ -	\$ -	576,132	\$ -	\$ -	4,119,636	\$ 17.59	\$ 72,470,565	3,543,504	\$ -	\$ -	576,132	\$ -	\$ -
10	CAP	455,556	\$ -	\$ -	51,024	\$ -	\$ -	506,580	\$ 17.59	\$ 8,911,501	455,556	\$ -	\$ -	51,024	\$ -	\$ -
11		-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
12	Total Delivery Charge			\$ -			\$ -			\$ 81,382,066			\$ -			\$ -
13																
14	Total Basic Charges	3,999,060		\$ 35,435,040	627,156		\$ 5,761,320	4,626,216		\$ 181,667,520	3,999,060		\$ 35,435,040	627,156		\$ 5,761,320
15											86.4%		\$ 157,039,644	13.6%		\$ 24,627,876
16																
17	Demand Charges															
18	Summer kW	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
19	Non-Summer kW	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
20	Total Demand Charges	-		\$ -	-		\$ -	-		\$ -	-		\$ -	-		\$ -
21											0.0%		0	0.0%		0
22																
23	Energy Charges															
24	<i>Residential - Summer</i>															
25	0-500 kWh	569,656,403	\$ 0.03300	\$ 18,798,661	95,916,407	\$ 0.03750	\$ 3,596,865	665,572,810	\$ 0.03069	\$ 20,427,471	569,656,403	\$ 0.03300	\$ 18,798,661	95,916,407	\$ 0.03800	\$ 3,644,823
26	500-1000 kWh	397,686,269	\$ 0.08000	\$ 31,814,902	84,954,913	\$ 0.08000	\$ 6,796,393	482,641,183	\$ 0.03069	\$ 14,813,013	397,686,269	\$ 0.05600	\$ 22,270,431	84,954,913	\$ 0.05600	\$ 4,757,475
27	1000-1500 kWh	200,644,115	\$ 0.09100	\$ 18,258,615	64,635,882	\$ 0.09325	\$ 6,027,296	265,279,998	\$ 0.03069	\$ 8,141,858	200,644,115	\$ 0.07595	\$ 15,238,921	64,635,882	\$ 0.07815	\$ 5,051,294
28	1500-2500 kWh	121,679,425	\$ 0.11000	\$ 13,384,737	72,457,049	\$ 0.09325	\$ 6,756,620	194,136,474	\$ 0.03069	\$ 5,958,352	121,679,425	\$ 0.09100	\$ 11,072,828	72,457,049	\$ 0.07815	\$ 5,662,518
29	>2500 kWh	42,245,137	\$ 0.11400	\$ 4,815,946	66,372,924	\$ 0.09325	\$ 6,189,275	108,618,061	\$ 0.03069	\$ 3,333,658	42,245,137	\$ 0.10595	\$ 4,475,872	66,372,924	\$ 0.07815	\$ 5,187,044
30	Subtotal-Summer	1,331,911,350		\$ 87,072,860	384,337,176		\$ 29,366,449	1,716,248,526		\$ 52,674,353	1,331,911,350		\$ 71,856,713	384,337,176		\$ 24,303,155
31																
32	<i>Residential - Non-Summer</i>															
33	0-500 kWh	961,005,289	\$ 0.01800	\$ 17,298,095	170,664,215	\$ 0.01800	\$ 3,071,956	1,131,669,504	\$ 0.03069	\$ 34,732,708	961,005,289	\$ 0.03300	\$ 31,713,175	170,664,215	\$ 0.03800	\$ 6,485,240
34	500-1000 kWh	406,784,938	\$ 0.05600	\$ 22,779,957	119,123,827	\$ 0.05600	\$ 6,670,934	525,908,765	\$ 0.03069	\$ 16,140,963	406,784,938	\$ 0.05600	\$ 22,779,957	119,123,827	\$ 0.05600	\$ 6,670,934
35	1000-1500 kWh	135,421,631	\$ 0.07200	\$ 9,750,357	72,119,866	\$ 0.07170	\$ 5,170,994	207,541,497	\$ 0.03069	\$ 6,369,773	135,421,631	\$ 0.07595	\$ 10,285,273	72,119,866	\$ 0.07815	\$ 5,636,168
36	1500-2500 kWh	70,161,674	\$ 0.08400	\$ 5,893,581	71,850,968	\$ 0.07170	\$ 5,151,714	142,012,641	\$ 0.03069	\$ 4,358,590	70,161,674	\$ 0.09100	\$ 6,384,712	71,850,968	\$ 0.07815	\$ 5,615,153
37	>2500 kWh	27,055,413	\$ 0.09600	\$ 2,597,320	56,353,563	\$ 0.07170	\$ 4,040,550	83,408,976	\$ 0.03069	\$ 2,559,952	27,055,413	\$ 0.10595	\$ 2,866,521	56,353,563	\$ 0.07815	\$ 4,404,031
38	Subtotal-Non-Summer	1,600,428,945		\$ 58,319,309	490,112,439		\$ 24,106,149	2,090,541,384		\$ 64,161,986	1,600,428,945		\$ 74,029,637	490,112,439		\$ 28,811,526
39																
40	<i>Residential CAP - Summer</i>			10.0%			10.0%						10.0%			10.0%
41	0-500 kWh	64,267,910	\$ 0.02970	\$ 1,908,757	7,244,621	\$ 0.03375	\$ 244,506	71,512,531	\$ 0.03069	\$ 2,194,831	64,267,910	\$ 0.02970	\$ 1,908,757	7,244,621	\$ 0.03420	\$ 247,766
42	500-1000 kWh	49,311,140	\$ 0.07200	\$ 3,550,402	6,670,872	\$ 0.07200	\$ 480,303	55,982,011	\$ 0.03069	\$ 1,718,176	49,311,140	\$ 0.05040	\$ 2,485,281	6,670,872	\$ 0.05040	\$ 336,212
43	1000-1500 kWh	26,941,592	\$ 0.08190	\$ 2,206,516	5,039,301	\$ 0.08393	\$ 422,923	31,980,893	\$ 0.03069	\$ 981,544	26,941,592	\$ 0.06836	\$ 1,841,593	5,039,301	\$ 0.07034	\$ 354,439
44	1500-2500 kWh	15,065,997	\$ 0.09900	\$ 1,491,534	4,263,205	\$ 0.08393	\$ 357,790	19,329,202	\$ 0.03069	\$ 593,243	15,065,997	\$ 0.08190	\$ 1,233,905	4,263,205	\$ 0.07034	\$ 299,853
45	>2500 kWh	2,147,102	\$ 0.10260	\$ 220,293	1,279,141	\$ 0.08393	\$ 107,352	3,426,244	\$ 0.03069	\$ 105,157	2,147,102	\$ 0.09536	\$ 204,737	1,279,141	\$ 0.07034	\$ 89,968
46	Subtotal-Summer	157,733,742		\$ 9,377,502	24,497,140		\$ 1,612,873	182,230,882		\$ 5,592,951	157,733,742		\$ 7,674,273	24,497,140		\$ 1,328,238
47																
48	<i>Residential CAP - Non-Summer</i>															
49	0-500 kWh	106,154,333	\$ 0.01620	\$ 1,719,700	12,770,969	\$ 0.01620	\$ 206,890	118,925,302	\$ 0.03069	\$ 3,650,004	106,154,333	\$ 0.02970	\$ 3,152,784	12,770,969	\$ 0.03420	\$ 436,767
50	500-1000 kWh	51,067,482	\$ 0.05040	\$ 2,573,801	9,207,285	\$ 0.05040	\$ 464,047	60,274,767	\$ 0.03069	\$ 1,849,927	51,067,482	\$ 0.05040	\$ 2,573,801	9,207,285	\$ 0.05040	\$ 464,047
51	1000-1500 kWh	17,508,367	\$ 0.06480	\$ 1,134,542	5,131,371	\$ 0.06453	\$ 331,127	22,639,739	\$ 0.03069	\$ 694,849	17,508,367	\$ 0.06836	\$ 1,196,784	5,131,371	\$ 0.07034	\$ 360,915
52	1500-2500 kWh	7,767,931	\$ 0.07560	\$ 587,256	3,893,247	\$ 0.06453	\$ 251,231	11,661,177	\$ 0.03069	\$ 357,900	7,767,931	\$ 0.08190	\$ 636,194	3,893,247	\$ 0.07034	\$ 273,831
53	>2500 kWh	1,396,417	\$ 0.08640	\$ 120,650	1,364,171	\$ 0.06453	\$ 88,030	2,760,588	\$ 0.03069	\$ 84,727	1,396,417	\$ 0.09536	\$ 133,155	1,364,171	\$ 0.07034	\$ 95,949
54	Subtotal-Non-Summer	183,894,530		\$ 6,135,949	32,367,043		\$ 1,341,325	216,261,573		\$ 6,637,406	183,894,530		\$ 7,692,718	32,367,043		\$ 1,631,510
55																
56																
57	Total Energy Charges	3,273,968,566		\$ 160,905,620	931,313,798		\$ 56,426,798	4,205,282,364		\$ 129,066,695	3,273,968,566		\$ 161,253,341	931,313,798		\$ 56,074,429
58											77.9%		\$ 100,483,218	22.1%		\$ 28,583,478
59													\$ (347,721)			\$ 352,368

Work Paper H-5.1
Residential Rate Design Analysis

WP H-5.1

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
60	Other Charges															
61	<i>Community Benefit Charges</i>			10.0%			10.0%						10.0%			10.0%
62	Customer Assistance Program	2,932,340,294	\$ 0.00172	\$ 5,043,625	874,449,615	\$ 0.00118	\$ 1,031,851	3,806,789,909	\$ -	\$ -	2,932,340,294	\$ 0.00172	\$ 5,043,625	874,449,615	\$ 0.00118	\$ 1,031,851
63	Customer Assistance Program - CAP	341,628,272	\$ -	\$ -	56,864,183	\$ -	\$ -	398,492,455	\$ -	\$ -	341,628,272	\$ -	\$ -	56,864,183	\$ -	\$ -
64	Service Area Lighting	2,932,340,294	\$ 0.00093	\$ 2,727,076	874,449,615	\$ -	\$ -	3,806,789,909	\$ 0.00115	\$ 4,394,737	2,932,340,294	\$ 0.00145	\$ 4,238,788	874,449,615	\$ -	\$ -
65	Service Area Lighting - CAP	341,628,272	\$ 0.00084	\$ 285,943	56,864,183	\$ -	\$ -	398,492,455	\$ 0.00115	\$ 460,038	341,628,272	\$ 0.00130	\$ 444,451	56,864,183	\$ -	\$ -
66	Energy Efficiency Services	2,932,340,294	\$ 0.00289	\$ 8,474,463	874,449,615	\$ 0.00289	\$ 2,527,159	3,806,789,909	\$ 0.00345	\$ 13,152,206	2,932,340,294	\$ 0.00246	\$ 7,204,365	874,449,615	\$ 0.00246	\$ 2,148,405
67	Energy Efficiency Services - CAP	341,628,272	\$ 0.00260	\$ 888,575	56,864,183	\$ 0.00260	\$ 147,904	398,492,455	\$ 0.00345	\$ 1,376,765	341,628,272	\$ 0.00221	\$ 755,401	56,864,183	\$ 0.00221	\$ 125,737
68	Subtotal Community Benefit			\$ 17,419,683			\$ 3,706,914			\$ 19,383,746			\$ 17,686,631			\$ 3,305,992
69																
70	<i>Regulatory Charges</i>			10.0%			10.0%						10.0%			10.0%
71	Regulatory Charge	2,932,340,294	\$ 0.01414	\$ 41,463,292	874,449,615	\$ 0.01414	\$ 12,364,718	3,806,789,909	\$ 0.01264	\$ 48,109,224	2,932,340,294	\$ 0.01159	\$ 33,990,812	874,449,615	\$ 0.01159	\$ 10,136,359
72	Regulatory Charge - CAP	341,628,272	\$ 0.01273	\$ 4,347,561	56,864,183	\$ 0.01273	\$ 723,654	398,492,455	\$ 0.01264	\$ 5,036,044	341,628,272	\$ 0.01043	\$ 3,564,048	56,864,183	\$ 0.01043	\$ 593,237
73	Supplemental Regulatory Charge	2,932,340,294	\$ -	\$ -	874,449,615	\$ -	\$ -	3,806,789,909	\$ -	\$ -	2,932,340,294	\$ -	\$ -	874,449,615	\$ -	\$ -
74	Supplemental Regulatory Charge - CAP	341,628,272	\$ -	\$ -	56,864,183	\$ -	\$ -	398,492,455	\$ -	\$ -	341,628,272	\$ -	\$ -	56,864,183	\$ -	\$ -
75	Subtotal Regulatory Charges			\$ 45,810,853			\$ 13,088,371			\$ 53,145,269	0.0255	\$	\$ 37,554,860			\$ 10,729,596
76																
77																
78	Total Other Charges			\$ 63,230,536			\$ 16,795,285			\$ 72,529,015			\$ 55,241,491			\$ 14,035,588
79																
80																
81	Total Revenues without Fuel			\$ 259,571,197			\$ 78,983,403			\$ 383,263,230			\$ 251,929,872			\$ 75,871,338
82																
83	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
84																
85	Adjusted Total Revenues without Fuel			\$ 258,360,732			\$ 78,615,077			\$ 381,475,950			\$ 250,755,041			\$ 75,517,525
86																
87	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			13.21%			-3.18%			-3.18%
88																
89	Power Supply and GreenChoice (Fuel) - Summer			10.0%			10.0%						10.0%			10.0%
90	Fuel	1,316,667,902	\$ 0.03139	\$ 41,330,205	381,919,664	\$ 0.03139	\$ 11,988,458	1,698,587,565	\$ 0.03414	\$ 57,991,363	1,316,667,902	\$ 0.03148	\$ 41,447,761	381,919,664	\$ 0.03148	\$ 12,022,557
91	Fuel - CAP	157,733,742	\$ 0.02825	\$ 4,456,136	24,497,140	\$ 0.02825	\$ 692,069	182,230,882	\$ 0.03414	\$ 6,221,532	157,733,742	\$ 0.02833	\$ 4,468,811	24,497,140	\$ 0.02833	\$ 694,037
92	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
93	Fuel - GC 6.21	9,633,706	\$ 0.05700	\$ 549,121	1,655,820	\$ 0.05700	\$ 94,382	11,289,527	\$ 0.05700	\$ 643,503	9,633,706	\$ 0.05700	\$ 549,121	1,655,820	\$ 0.05700	\$ 94,382
94	Fuel - SmartCents	5,609,742	\$ 0.03889	\$ 218,163	761,692	\$ 0.03889	\$ 29,622	6,371,434	\$ 0.03889	\$ 247,785	5,609,742	\$ 0.03889	\$ 218,163	761,692	\$ 0.03889	\$ 29,622
95	Fuel - GC Adjustable	-	\$ 0.04139	\$ -	-	\$ 0.04139	\$ -	-	\$ 0.04139	\$ -	-	\$ 0.04139	\$ -	-	\$ 0.04139	\$ -
96	Total Summer Fuel	1,489,645,091		\$ 46,553,625	408,834,316		\$ 12,804,531	1,898,479,408		\$ 65,104,183	1,489,645,091		\$ 46,683,856	408,834,316		\$ 12,840,598
97																
98	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%			10.0%						10.0%			10.0%
99	Fuel	1,582,112,369	\$ 0.03139	\$ 49,662,507	487,029,591	\$ 0.03139	\$ 15,287,859	2,069,141,960	\$ 0.03414	\$ 70,642,435	1,582,112,369	\$ 0.03124	\$ 49,430,141	487,029,591	\$ 0.03124	\$ 15,216,329
100	Fuel - CAP	183,894,530	\$ 0.02825	\$ 5,195,204	32,367,043	\$ 0.02825	\$ 914,401	216,261,573	\$ 0.03414	\$ 7,383,372	183,894,530	\$ 0.02812	\$ 5,170,897	32,367,043	\$ 0.02812	\$ 910,123
101	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
102	Fuel - GC 6.21	11,575,893	\$ 0.05700	\$ 659,826	2,111,527	\$ 0.05700	\$ 120,357	13,687,419	\$ 0.05700	\$ 780,183	11,575,893	\$ 0.05700	\$ 659,826	2,111,527	\$ 0.05700	\$ 120,357
103	Fuel - SmartCents	6,740,683	\$ 0.03889	\$ 262,145	971,321	\$ 0.03889	\$ 37,775	7,712,004	\$ 0.03889	\$ 299,920	6,740,683	\$ 0.03889	\$ 262,145	971,321	\$ 0.03889	\$ 37,775
104	Fuel - GC Adjustable	-	\$ 0.04139	\$ -	-	\$ 0.04139	\$ -	-	\$ 0.04139	\$ -	-	\$ 0.04139	\$ -	-	\$ 0.04139	\$ -
105	Total Non-Summer Fuel	1,784,323,475		\$ 55,779,683	522,479,482		\$ 16,360,392	2,306,802,957		\$ 79,105,910	1,784,323,475		\$ 55,523,009	522,479,482		\$ 16,284,583
106																
107	Total Revenues with Fuel			\$ 360,694,041			\$ 107,780,000			\$ 525,686,043			\$ 352,961,906			\$ 104,642,706
108																
109																
110	Combined Total Revenues with Fuel			\$468,474,041						\$525,686,043			\$457,604,612			
111																
112	Percentage Increase Over Existing Total Revenues									12.21%			-2.32%			-2.32%
113																
114	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ (57,556,539)			\$ (16,600,367)

Work Paper H-5.2
Secondary Voltage (<10 kW) Rate Design Analysis

WP H-5.2

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year															
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin															
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues													
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)													
1	Basic Charges																												
2	Customer Charge			10.0%			10.0%						20.0%			20.0%													
3	Secondary	284,112	\$	18.00	\$	5,114,016		45,084	\$	18.00	\$	811,512		329,196	\$	27.60	\$	9,085,967	284,112	\$	18.00	\$	5,114,016		45,084	\$	18.00	\$	811,512
4	House of Worship (HOW)	648	\$	18.00	\$	11,664		36	\$	18.00	\$	648		684	\$	27.60	\$	18,879	648	\$	18.00	\$	11,664		36	\$	18.00	\$	648
5	State (S)	1,116	\$	18.00	\$	20,088		588	\$	18.00	\$	10,584		1,704	\$	27.60	\$	47,031	1,116	\$	18.00	\$	20,088		588	\$	18.00	\$	10,584
6	Military (MIL)	72	\$	18.00	\$	1,296		-	\$	18.00	\$	-		72	\$	27.60	\$	1,987	72	\$	14.40	\$	1,037		-	\$	14.40	\$	-
7	Independent School District (ISD)	6,084	\$	16.20	\$	98,561		792	\$	16.20	\$	12,830		6,876	\$	27.60	\$	189,781	6,084	\$	14.40	\$	87,610		792	\$	14.40	\$	11,405
8	Total Customer Charge	292,032		\$	5,245,625		46,500		\$	835,574		338,532		\$	9,343,645		292,032		\$	5,234,414		46,500		\$	834,149				
9																													
10	Delivery Charge																												
11	SEC1	834,995	\$	-	\$	-		166,442	\$	-	\$	-		1,001,438	\$	-	\$	-	834,995	\$	-	\$	-		166,442	\$	-	\$	-
12	HOW	5,828	\$	-	\$	-		1,539	\$	-	\$	-		7,367	\$	-	\$	-	5,828	\$	-	\$	-		1,539	\$	-	\$	-
13	S	11,628	\$	-	\$	-		-	\$	-	\$	-		11,628	\$	-	\$	-	11,628	\$	-	\$	-		-	\$	-	\$	-
14	MIL	2,647	\$	-	\$	-		-	\$	-	\$	-		2,647	\$	-	\$	-	2,647	\$	-	\$	-		-	\$	-	\$	-
15	ISD	124,529	\$	-	\$	-		8,823	\$	-	\$	-		133,353	\$	-	\$	-	124,529	\$	-	\$	-		8,823	\$	-	\$	-
16	Total Delivery Charge			\$	-					\$	-					\$	-				\$	-					\$	-	
17																													
18	Total Basic Charges	292,032		\$	5,245,625		46,500		\$	835,574		338,532		\$	9,343,645		292,032		\$	5,234,414		46,500		\$	834,149				
19																													
20																													
21	Demand Charges																												
22	Summer	5		10.0%			10.0%						20.0%			20.0%													
23	All kW's	193,176	\$	-	\$	-		42,438	\$	-	\$	-		235,613	\$	9.10	\$	2,144,995	193,176	\$	-	\$	-		42,438	\$	-	\$	-
24	Empty Block	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
25	Empty Block	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
26	All kW's - HOW	2,176	\$	-	\$	-		651	\$	-	\$	-		2,827	\$	9.10	\$	25,738	2,176	\$	-	\$	-		651	\$	-	\$	-
27	Empty Block - HOW	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
28	Empty Block - HOW	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
29	All kW's - S	2,185	\$	-	\$	-		-	\$	-	\$	-		2,185	\$	9.10	\$	19,891	2,185	\$	-	\$	-		-	\$	-	\$	-
30	Empty Block - S	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
31	Empty Block - S	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
32	All kW's - MIL	318	\$	-	\$	-		-	\$	-	\$	-		318	\$	9.10	\$	2,891	318	\$	-	\$	-		-	\$	-	\$	-
33	Empty Block - MIL	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
34	Empty Block - MIL	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
35	All kW's - ISD	29,853	\$	-	\$	-		4,596	\$	-	\$	-		34,449	\$	9.10	\$	313,622	29,853	\$	-	\$	-		4,596	\$	-	\$	-
36	Empty Block - ISD	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
37	Empty Block - ISD	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
38	Subtotal-Summer	227,708		\$	-		47,685		\$	-		275,392		\$	2,507,138		227,708		\$	-		47,685		\$	-				
39																													
40	Non-Summer																												
41	All kW's	641,820	\$	-	\$	-		124,005	\$	-	\$	-		765,825	\$	9.10	\$	6,971,975	641,820	\$	-	\$	-		124,005	\$	-	\$	-
42	Empty Block	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
43	Empty Block	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
44	All kW's - HOW	3,651	\$	-	\$	-		888	\$	-	\$	-		4,540	\$	9.10	\$	41,327	3,651	\$	-	\$	-		888	\$	-	\$	-
45	Empty Block - HOW	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
46	Empty Block - HOW	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
47	All kW's - S	9,443	\$	-	\$	-		-	\$	-	\$	-		9,443	\$	9.10	\$	85,967	9,443	\$	-	\$	-		-	\$	-	\$	-
48	Empty Block - S	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
49	Empty Block - S	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
50	All kW's - MIL	2,329	\$	-	\$	-		-	\$	-	\$	-		2,329	\$	9.10	\$	21,207	2,329	\$	-	\$	-		-	\$	-	\$	-
51	Empty Block - MIL	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
52	Empty Block - MIL	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
53	All kW's - ISD	94,676	\$	-	\$	-		4,227	\$	-	\$	-		98,903	\$	9.10	\$	900,404	94,676	\$	-	\$	-		4,227	\$	-	\$	-
54	Empty Block - ISD	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
55	Empty Block - ISD	-	\$	-	\$	-		-	\$	-	\$	-		-	\$	9.10	\$	-	-	\$	-	\$	-		-	\$	-	\$	-
56	Subtotal-Winter	751,920		\$	-		129,120		\$	-		881,040		\$	8,020,881		751,920		\$	-		129,120		\$	-				
57																													
58	Total Demand Charges	979,627		\$	-		176,805		\$	-		1,156,432		\$	10,528,018		979,627		\$	-		176,805		\$	-				
59												1,059,395		\$	(3,424,274)		84.7%		\$	8,918,408		15.3%		\$	1,609,610				
60																													

Work Paper H-5.2
Secondary Voltage (<10 kW) Rate Design Analysis

WP H-5.2

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
61	Energy Charges															
62	Summer	3,700		10.0%			10.0%						20.0%			20.0%
63	All kWhs	77,943,335	\$ 0.06198	\$ 4,830,928	11,164,193	\$ 0.06198	\$ 691,957	89,107,528	\$ 0.00000	\$ 0	77,943,335	\$ 0.05190	\$ 4,045,259	11,164,193	\$ 0.05190	\$ 579,422
64	Empty Block	-	\$ 0.06198	\$ -	-	\$ 0.06198	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
65	Empty Block	-	\$ 0.06198	\$ -	-	\$ 0.06198	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
66	All kWhs - HOW	155,125	\$ 0.06198	\$ 9,615	7,709	\$ 0.06198	\$ 478	162,833	\$ 0.00000	\$ 0	155,125	\$ 0.05190	\$ 8,051	7,709	\$ 0.05190	\$ 400
67	Empty Block - HOW	-	\$ 0.06198	\$ -	-	\$ 0.06198	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
68	Empty Block - HOW	-	\$ 0.06198	\$ -	-	\$ 0.06198	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
69	All kWhs - S	277,740	\$ 0.06198	\$ 17,214	128,408	\$ 0.06198	\$ 7,959	406,148	\$ 0.00000	\$ 0	277,740	\$ 0.05190	\$ 14,415	128,408	\$ 0.05190	\$ 6,664
70	Empty Block - S	-	\$ 0.06198	\$ -	-	\$ 0.06198	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
71	Empty Block - S	-	\$ 0.06198	\$ -	-	\$ 0.06198	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
72	All kWhs - MIL	7,002	\$ 0.06198	\$ 434	-	\$ 0.06198	\$ -	7,002	\$ 0.00000	\$ 0	7,002	\$ 0.04152	\$ 291	-	\$ 0.04152	\$ -
73	Empty Block - MIL	-	\$ 0.06198	\$ -	-	\$ 0.06198	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.04152	\$ -	-	\$ 0.04152	\$ -
74	Empty Block - MIL	-	\$ 0.06198	\$ -	-	\$ 0.06198	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.04152	\$ -	-	\$ 0.04152	\$ -
75	All kWhs - ISD	1,853,178	\$ 0.05578	\$ 103,374	204,958	\$ 0.05578	\$ 11,433	2,058,135	\$ 0.00000	\$ 0	1,853,178	\$ 0.04152	\$ 76,944	204,958	\$ 0.04152	\$ 8,510
76	Empty Block - ISD	-	\$ 0.05578	\$ -	-	\$ 0.05578	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.04152	\$ -	-	\$ 0.04152	\$ -
77	Empty Block - ISD	-	\$ 0.05578	\$ -	-	\$ 0.05578	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.04152	\$ -	-	\$ 0.04152	\$ -
78	Subtotal-Summer	80,236,380		\$ 4,961,565	11,505,267		\$ 711,826	91,741,647		\$ 0	80,236,380		\$ 4,144,959	11,505,267		\$ 594,996
79	Non-Summer															
81	All kWhs	135,400,839	\$ 0.04598	\$ 6,225,731	20,320,919	\$ 0.04598	\$ 934,356	155,721,757	\$ 0.00000	\$ 0	135,400,839	\$ 0.05190	\$ 7,027,304	20,320,919	\$ 0.05190	\$ 1,054,656
82	Empty Block	-	\$ 0.04598	\$ -	-	\$ 0.04598	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
83	Empty Block	-	\$ 0.04598	\$ -	-	\$ 0.04598	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
84	All kWhs - HOW	231,745	\$ 0.04598	\$ 10,656	23,755	\$ 0.04598	\$ 1,092	255,500	\$ 0.00000	\$ 0	231,745	\$ 0.05190	\$ 12,028	23,755	\$ 0.05190	\$ 1,233
85	Empty Block - HOW	-	\$ 0.04598	\$ -	-	\$ 0.04598	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
86	Empty Block - HOW	-	\$ 0.04598	\$ -	-	\$ 0.04598	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
87	All kWhs - S	544,595	\$ 0.04598	\$ 25,040	255,600	\$ 0.04598	\$ 11,752	800,196	\$ 0.00000	\$ 0	544,595	\$ 0.05190	\$ 28,265	255,600	\$ 0.05190	\$ 13,266
88	Empty Block - S	-	\$ 0.04598	\$ -	-	\$ 0.04598	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
89	Empty Block - S	-	\$ 0.04598	\$ -	-	\$ 0.04598	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.05190	\$ -	-	\$ 0.05190	\$ -
90	All kWhs - MIL	20,834	\$ 0.04598	\$ 958	-	\$ 0.04598	\$ -	20,834	\$ 0.00000	\$ 0	20,834	\$ 0.04152	\$ 865	-	\$ 0.04152	\$ -
91	Empty Block - MIL	-	\$ 0.04598	\$ -	-	\$ 0.04598	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.04152	\$ -	-	\$ 0.04152	\$ -
92	Empty Block - MIL	-	\$ 0.04598	\$ -	-	\$ 0.04598	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.04152	\$ -	-	\$ 0.04152	\$ -
93	All kWhs - ISD	4,695,134	\$ 0.04138	\$ 194,294	462,836	\$ 0.04138	\$ 19,153	5,157,970	\$ 0.00000	\$ 0	4,695,134	\$ 0.04152	\$ 194,942	462,836	\$ 0.04152	\$ 19,217
94	Empty Block - ISD	-	\$ 0.04138	\$ -	-	\$ 0.04138	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.04152	\$ -	-	\$ 0.04152	\$ -
95	Empty Block - ISD	-	\$ 0.04138	\$ -	-	\$ 0.04138	\$ -	-	\$ 0.00000	\$ -	-	\$ 0.04152	\$ -	-	\$ 0.04152	\$ -
96	Subtotal-Non-Summer	140,893,147		\$ 6,456,679	21,063,110		\$ 966,354	161,956,257		\$ 0	140,893,147		\$ 7,263,403	21,063,110		\$ 1,088,371
97	Total Energy Charges	221,129,527		\$ 11,418,244	32,568,377		\$ 1,678,180	253,697,904		\$ 0	221,129,527		\$ 11,408,362	32,568,377		\$ 1,683,367
98		-			-			-		(0)	87.2%		\$ 0	12.8%		\$ 0
100	Other Charges															
101	Community Benefit Charges			10.0%			10.0%						0.0%			0.0%
102	Customer Assistance Program	213,344,173	\$ 0.00065	\$ 138,674	31,485,112	\$ 0.00065	\$ 20,465	244,829,285	\$ -	\$ -	213,344,173	\$ 0.00065	\$ 138,674	31,485,112	\$ 0.00065	\$ 20,465
103	Customer Assistance Program - HOW	386,870	\$ 0.00065	\$ 251	31,463	\$ 0.00065	\$ 20	418,333	\$ -	\$ -	386,870	\$ 0.00065	\$ 251	31,463	\$ 0.00065	\$ 20
104	Customer Assistance Program - S	822,336	\$ 0.00065	\$ 535	384,008	\$ 0.00065	\$ 250	1,206,344	\$ -	\$ -	822,336	\$ 0.00065	\$ 535	384,008	\$ 0.00065	\$ 250
105	Customer Assistance Program - MIL	27,836	\$ 0.00065	\$ 18	-	\$ 0.00065	\$ -	27,836	\$ -	\$ -	27,836	\$ 0.00065	\$ 18	-	\$ 0.00065	\$ -
106	Customer Assistance Program - ISD	6,548,312	\$ 0.00059	\$ 3,831	667,794	\$ 0.00059	\$ 391	7,216,106	\$ -	\$ -	6,548,312	\$ 0.00065	\$ 4,256	667,794	\$ 0.00065	\$ 434
107	Service Area Lighting	213,344,173	\$ 0.00096	\$ 204,810	31,485,112	\$ -	\$ -	244,829,285	\$ 0.00117	\$ 286,374	213,344,173	\$ 0.00145	\$ 308,396	31,485,112	\$ -	\$ -
108	Service Area Lighting - HOW	386,870	\$ 0.00096	\$ 371	31,463	\$ -	\$ -	418,333	\$ 0.00117	\$ 489	386,870	\$ 0.00145	\$ 559	31,463	\$ -	\$ -
109	Service Area Lighting - S	822,336	\$ 0.00096	\$ 789	384,008	\$ -	\$ -	1,206,344	\$ 0.00117	\$ 1,411	822,336	\$ 0.00145	\$ 1,189	384,008	\$ -	\$ -
110	Service Area Lighting - MIL	27,836	\$ 0.00096	\$ 27	-	\$ -	\$ -	27,836	\$ 0.00117	\$ 33	27,836	\$ 0.00145	\$ 40	-	\$ -	\$ -
111	Service Area Lighting - ISD	6,548,312	\$ 0.00086	\$ 5,658	667,794	\$ -	\$ -	7,216,106	\$ 0.00117	\$ 8,441	6,548,312	\$ 0.00145	\$ 9,466	667,794	\$ -	\$ -
112	Energy Efficiency Services	213,344,173	\$ 0.00337	\$ 718,970	31,485,112	\$ 0.00337	\$ 106,105	244,829,285	\$ 0.00350	\$ 857,037	213,344,173	\$ 0.00246	\$ 524,158	31,485,112	\$ 0.00246	\$ 77,355
113	Energy Efficiency Services - HOW	386,870	\$ 0.00337	\$ 1,304	31,463	\$ 0.00337	\$ 106	418,333	\$ 0.00350	\$ 1,464	386,870	\$ 0.00246	\$ 950	31,463	\$ 0.00246	\$ 77
114	Energy Efficiency Services - S	822,336	\$ 0.00337	\$ 2,771	384,008	\$ 0.00337	\$ 1,294	1,206,344	\$ 0.00350	\$ 4,223	822,336	\$ 0.00246	\$ 2,020	384,008	\$ 0.00246	\$ 943
115	Energy Efficiency Services - MIL	27,836	\$ 0.00337	\$ 94	-	\$ 0.00337	\$ -	27,836	\$ 0.00350	\$ 97	27,836	\$ 0.00246	\$ 68	-	\$ 0.00246	\$ -
116	Energy Efficiency Services - ISD	6,548,312	\$ 0.00303	\$ 19,861	667,794	\$ 0.00303	\$ 2,025	7,216,106	\$ 0.00350	\$ 25,260	6,548,312	\$ 0.00246	\$ 16,088	667,794	\$ 0.00246	\$ 1,641
117	Subtotal-Community Benefit			\$ 1,097,964			\$ 130,656			\$ 1,184,830			\$ 1,006,669			\$ 101,186
118										(0)						
119	Regulatory Charges															
120	Regulatory Charge	213,344,173	\$ 0.01530	\$ 3,264,166	31,485,112	\$ 0.01530	\$ 481,722	244,829,285	\$ 0.00908	\$ 2,222,223	213,344,173	\$ 0.01159	\$ 2,473,022	31,485,112	\$ 0.01159	\$ 364,966
121	Regulatory Charge - HOW	386,870	\$ 0.01530	\$ 5,919	31,463	\$ 0.01530	\$ 481	418,333	\$ 0.00908	\$ 3,797	386,870	\$ 0.01159	\$ 4,484	31,463	\$ 0.01159	\$ 365
122	Regulatory Charge - S	822,336	\$ 0.01530	\$ 12,582	384,008	\$ 0.01530	\$ 5,875	1,206,344	\$ 0.00908	\$ 10,950	822,336	\$ 0.01159	\$ 9,532	384,008	\$ 0.01159	\$ 4,451
123	Regulatory Charge - MIL	27,836	\$ 0.01530	\$ 426	-	\$ 0.01530	\$ -	27,836	\$ 0.00908	\$ 253	27,836	\$ 0.01159	\$ 323	-	\$ 0.01159	\$ -
124	Regulatory Charge - ISD	6,548,312	\$ 0.01377	\$ 90,170	667,794	\$ 0.01377	\$ 9,196	7,216,106	\$ 0.00908	\$ 65,498	6,548,312	\$ 0.01159	\$ 75,906	667,794	\$ 0.01159	\$ 7,741
125	Supplemental Regulatory Charge	213,344,173	\$ -	\$ -	31,485,112	\$ -	\$ -	244,829,285	\$ -	\$ -	213,344,173	\$ -	\$ -	31,485,112	\$ -	\$ -
126	Supplemental Regulatory Charge - HOW	386,870	\$ -	\$ -	31,463	\$ -	\$ -	418,333	\$ -	\$ -	386,870	\$ -	\$ -	31,463	\$ -	\$ -
127	Supplemental Regulatory Charge - S	822,336	\$ -	\$ -	384,008	\$ -	\$ -	1,206,344	\$ -	\$ -	822,336	\$ -	\$ -	384,008	\$ -	\$ -
128	Supplemental Regulatory Charge - MIL	27,836	\$ -	\$ -	-	\$ -	\$ -	27,836	\$ -	\$ -	27,836	\$ -	\$ -	-	\$ -	\$ -
129	Supplemental Regulatory Charge - ISD	6,548,312	\$ -	\$ -	667,794	\$ -	\$ -	7,216,106	\$ -	\$ -	6,548,312	\$ -	\$ -	667,794	\$ -	\$ -
130	Subtotal-Regulatory Charges			\$ 3,373,263			\$ 497,274			\$ 2,302,720			\$ 2,563,267			\$ 377,523
131										(0)						
132	Total Other Charges			\$ 4,471,227			\$ 627,931			\$ 3,487,549			\$ 3,569,937			\$ 478,708
133																

Work Paper H-5.2
Secondary Voltage (<10 kW) Rate Design Analysis

WP H-5.2

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
135																
136																
137	Total Revenues without Fuel			\$ 21,135,095			\$ 3,141,685			\$ 23,359,213			\$ 20,212,713			\$ 2,996,224
138																
139	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
140																
141	Adjusted Total Revenues without Fuel			\$ 21,036,535			\$ 3,127,034			\$ 23,250,281			\$ 20,118,455			\$ 2,982,252
142																
143	Percentage Increase Over Existing Base Revenues			0.00%			9.16%			-3.78%			-4.40%			-88.26%
144																
145	Power Supply and GreenChoice (Fuel) - Summer			10.0%			10.0%						0.0%			0.0%
146	Fuel	74,273,274	\$ 0.03139	\$ 2,331,438	11,056,379	\$ 0.03139	\$ 347,060	85,329,653	\$ 0.03414	\$ 2,913,222	74,273,274	\$ 0.03148	\$ 2,338,069	11,056,379	\$ 0.03148	\$ 348,047
147	Fuel - HOW	155,125	\$ 0.03139	\$ 4,869	7,709	\$ 0.03139	\$ 242	162,833	\$ 0.03414	\$ 5,559	155,125	\$ 0.03148	\$ 4,883	7,709	\$ 0.03148	\$ 243
148	Fuel - S	277,740	\$ 0.03139	\$ 8,718	128,408	\$ 0.03139	\$ 4,031	406,148	\$ 0.03414	\$ 13,866	277,740	\$ 0.03148	\$ 8,743	128,408	\$ 0.03148	\$ 4,042
149	Fuel - MIL	7,002	\$ 0.03139	\$ 220	-	\$ 0.03139	\$ -	7,002	\$ 0.03414	\$ 239	7,002	\$ 0.03148	\$ 220	-	\$ 0.03148	\$ -
150	Fuel - ISD	1,853,178	\$ 0.02825	\$ 52,354	204,958	\$ 0.02825	\$ 5,790	2,058,135	\$ 0.03414	\$ 70,266	1,853,178	\$ 0.03148	\$ 58,337	204,958	\$ 0.03148	\$ 6,452
151	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
152	Fuel - GC 6.21	3,326,186	\$ 0.05700	\$ 189,593	107,814	\$ 0.05700	\$ 6,145	3,434,000	\$ 0.05700	\$ 195,738	3,326,186	\$ 0.05700	\$ 189,593	107,814	\$ 0.05700	\$ 6,145
153	Fuel - GC BusinessCents/Energizer	341,385	\$ 0.03889	\$ 13,276	-	\$ 0.03889	\$ -	341,385	\$ 0.03889	\$ 13,276	341,385	\$ 0.03889	\$ 13,276	-	\$ 0.03889	\$ -
154	Fuel - GC Patron	2,490	\$ 0.04900	\$ 122	-	\$ 0.04900	\$ -	2,490	\$ 0.04900	\$ 122	2,490	\$ 0.04900	\$ 122	-	\$ 0.04900	\$ -
155	Total Summer Fuel	80,236,380		\$ 2,600,591	11,505,267		\$ 363,268	91,741,647		\$ 3,212,289	80,236,380		\$ 2,613,244	11,505,267		\$ 364,929
156																
157	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%			10.0%						0.0%			0.0%
158	Fuel	128,956,300	\$ 0.03139	\$ 4,047,938	20,123,540	\$ 0.03139	\$ 631,678	149,079,840	\$ 0.03414	\$ 5,089,704	128,956,300	\$ 0.03124	\$ 4,028,998	20,123,540	\$ 0.03124	\$ 628,722
159	Fuel - HOW	231,745	\$ 0.03139	\$ 7,274	23,755	\$ 0.03139	\$ 746	255,500	\$ 0.03414	\$ 8,723	231,745	\$ 0.03124	\$ 7,240	23,755	\$ 0.03124	\$ 742
160	Fuel - S	544,595	\$ 0.03139	\$ 17,095	255,600	\$ 0.03139	\$ 8,023	800,196	\$ 0.03414	\$ 27,319	544,595	\$ 0.03124	\$ 17,015	255,600	\$ 0.03124	\$ 7,986
161	Fuel - MIL	20,834	\$ 0.03139	\$ 654	-	\$ 0.03139	\$ -	20,834	\$ 0.03414	\$ 711	20,834	\$ 0.03124	\$ 651	-	\$ 0.03124	\$ -
162	Fuel - ISD	4,695,134	\$ 0.02825	\$ 132,642	462,836	\$ 0.02825	\$ 13,076	5,157,970	\$ 0.03414	\$ 176,097	4,695,134	\$ 0.03124	\$ 146,691	462,836	\$ 0.03124	\$ 14,460
163	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
164	Fuel - GC 6.21	5,840,702	\$ 0.05700	\$ 332,920	197,379	\$ 0.05700	\$ 11,251	6,038,081	\$ 0.05700	\$ 344,171	5,840,702	\$ 0.05700	\$ 332,920	197,379	\$ 0.05700	\$ 11,251
165	Fuel - GC BusinessCents/Energizer	599,464	\$ 0.03889	\$ 23,313	-	\$ 0.03889	\$ -	599,464	\$ 0.03889	\$ 23,313	599,464	\$ 0.03889	\$ 23,313	-	\$ 0.03889	\$ -
166	Fuel - GC Patron	4,373	\$ 0.04900	\$ 214	-	\$ 0.04900	\$ -	4,373	\$ 0.04900	\$ 214	4,373	\$ 0.04900	\$ 214	-	\$ 0.04900	\$ -
167	Total Non-Summer Fuel	140,893,147		\$ 4,562,051	21,063,110		\$ 664,773	161,956,257		\$ 5,670,252	140,893,147		\$ 4,557,043	21,063,110		\$ 663,161
168																
169	Total Revenues with Fuel			\$ 28,199,177			\$ 4,155,076			\$ 32,132,823			\$ 27,288,741			\$ 4,010,342
170										(0)						
171																
172	Combined Total Revenues with Fuel			\$32,354,253						\$32,132,823						\$31,299,084
173																
174	Percentage Increase Over Existing Total Revenues									-0.68%			-3.26%			-3.26%
175																
176	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ (870,647)			\$ (127,996)

Work Paper H-5.3
Secondary Voltage (≥ 10 < 300 kW) Rate Design Analysis

WP H-5.3

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Basic Charges															
2	<i>Customer Charge</i>			10.0%			10.0%						20.0%			20.0%
3	Secondary	173,004	\$ 25.00	\$ 4,325,100	27,264	\$ 25.00	\$ 681,600	200,268	\$ 36.35	\$ 7,280,541	173,004	\$ 27.50	\$ 4,757,610	27,264	\$ 27.50	\$ 749,760
4	House of Worship (HOW)	3,444	\$ 25.00	\$ 86,100	396	\$ 25.00	\$ 9,900	3,840	\$ 36.35	\$ 139,599	3,444	\$ 27.50	\$ 94,710	396	\$ 27.50	\$ 10,890
5	State (S)	2,004	\$ 25.00	\$ 50,100	300	\$ 25.00	\$ 7,500	2,304	\$ 36.35	\$ 83,760	2,004	\$ 27.50	\$ 55,110	300	\$ 27.50	\$ 8,250
6	Military (MIL)	108	\$ 25.00	\$ 2,700	-	\$ 25.00	\$ -	108	\$ 36.35	\$ 3,926	108	\$ 22.00	\$ 2,376	-	\$ 22.00	\$ -
7	State Contract (LTC)	12	\$ -	\$ -	-	\$ -	\$ -	12	\$ 36.35	\$ 436	12	\$ -	\$ -	-	\$ -	\$ -
8	Independent School District (ISD)	2,148	\$ 22.50	\$ 48,330	672	\$ 22.50	\$ 15,120	2,820	\$ 36.35	\$ 102,518	2,148	\$ 22.00	\$ 47,256	672	\$ 22.00	\$ 14,784
9	Total Customer Charge	180,720		\$ 4,512,330	28,632		\$ 714,120	209,352		\$ 7,610,781	180,720		\$ 4,957,062	28,632		\$ 783,684
10																
11	<i>Delivery Charge</i>															
12	SECI	6,916,786	\$ 4.00	\$ 27,667,144	1,040,219	\$ 3.98	\$ 4,140,073	7,957,005	\$ 4.55	\$ 36,184,043	6,477,256	\$ 4.00	\$ 25,909,025	973,127	\$ 4.00	\$ 3,892,507
13	HOW	135,797	\$ 4.00	\$ 543,190	21,806	\$ 3.98	\$ 86,789	157,604	\$ 4.55	\$ 716,694	112,609	\$ 4.00	\$ 450,435	17,886	\$ 4.00	\$ 71,542
14	S	166,212	\$ 4.00	\$ 664,848	11,333	\$ 3.98	\$ 45,107	177,545	\$ 4.55	\$ 807,378	165,844	\$ 4.00	\$ 663,374	11,309	\$ 4.00	\$ 45,235
15	MIL	9,297	\$ 4.00	\$ 37,190	-	\$ 3.98	\$ -	9,297	\$ 4.55	\$ 42,280	8,932	\$ 3.20	\$ 28,582	-	\$ 3.20	\$ -
16	LTC	2,867	\$ -	\$ -	-	\$ -	\$ -	2,867	\$ 4.55	\$ 13,038	2,867	\$ -	\$ -	-	\$ -	\$ -
17	ISD	253,945	\$ 3.60	\$ 914,201	63,928	\$ 3.58	\$ 228,990	317,873	\$ 4.55	\$ 1,445,508	242,507	\$ 3.20	\$ 776,023	60,969	\$ 3.20	\$ 195,102
18	Total Delivery Charge			\$ 29,826,573			\$ 4,500,958			\$ 39,208,940			\$ 27,827,440			\$ 4,204,386
19																
20	Total Basic Charges	180,720		\$ 34,338,903	28,632		\$ 5,215,078	209,352		\$ 46,819,721	180,720		\$ 32,784,502	28,632		\$ 4,988,070
21								-		\$ (39,208,940)	86.3%		\$ 40,416,427	13.7%		\$ 6,403,293
22																
23	Demand Charges															
24	<i>Summer</i>	25		10.0%			10.0%						20.0%			20.0%
25	All kW's	2,363,049	\$ 6.15	\$ 14,532,753	341,792	\$ 6.11	\$ 2,088,352	2,704,842	\$ 7.71	\$ 20,858,896	2,326,389	\$ 5.75	\$ 13,376,737	336,490	\$ 5.75	\$ 1,934,817
28	All kW's - HOW	55,028	\$ 6.15	\$ 338,423	7,226	\$ 6.11	\$ 44,154	62,255	\$ 7.71	\$ 480,087	49,637	\$ 5.75	\$ 285,411	6,518	\$ 5.75	\$ 37,481
31	All kW's - S	57,800	\$ 6.15	\$ 355,472	4,080	\$ 6.11	\$ 24,927	61,880	\$ 7.71	\$ 477,199	57,800	\$ 5.75	\$ 332,352	4,080	\$ 5.75	\$ 23,458
34	All kW's - MIL	3,189.23	\$ 6.15	\$ 19,614	-	\$ 6.11	\$ -	3,189	\$ 7.71	\$ 24,594	3,177	\$ 4.60	\$ 14,615	-	\$ 4.60	\$ -
37	All kW's - LTC	957	\$ 12.54	\$ 12,001	-	\$ 12.54	\$ -	957	\$ 7.71	\$ 7,380	957	\$ 12.54	\$ 12,001	-	\$ 12.54	\$ -
40	All kW's - ISD	86,197.93	\$ 5.54	\$ 477,106	19,777	\$ 5.50	\$ 108,753	105,975	\$ 7.71	\$ 817,244	84,666	\$ 4.60	\$ 389,461	19,425	\$ 4.60	\$ 89,356
43	Subtotal-Summer	2,566,222		\$ 15,735,367	372,875		\$ 2,266,185	2,939,097		\$ 22,665,401	2,522,626		\$ 14,410,578	366,513		\$ 2,085,112
44																
45	<i>Non-Summer</i>															
46	All kW's	4,553,737	\$ 5.15	\$ 23,451,745	698,427	\$ 5.12	\$ 3,575,946	5,252,164	\$ 7.71	\$ 40,503,050	4,150,867	\$ 5.75	\$ 23,867,486	636,637	\$ 5.75	\$ 3,660,662
49	All kW's - HOW	80,769	\$ 5.15	\$ 415,962	14,580	\$ 5.12	\$ 74,648	95,349	\$ 7.71	\$ 735,303	62,972	\$ 5.75	\$ 362,090	11,367	\$ 5.75	\$ 65,361
52	All kW's - S	108,412	\$ 5.15	\$ 558,321	7,254	\$ 5.12	\$ 37,139	115,665	\$ 7.71	\$ 891,976	108,043	\$ 5.75	\$ 621,249	7,229	\$ 5.75	\$ 41,567
55	All kW's - MIL	6,108.20	\$ 5.15	\$ 31,457	-	\$ 5.12	\$ -	6,108	\$ 7.71	\$ 47,105	5,755	\$ 4.60	\$ 26,472	-	\$ 4.60	\$ -
58	All kW's - LTC	1,910	\$ 11.40	\$ 21,775	-	\$ 11.40	\$ -	1,910	\$ 7.71	\$ 14,730	1,910	\$ 11.40	\$ 21,775	-	\$ 11.40	\$ -
61	All kW's - ISD	167,747	\$ 4.64	\$ 777,506	44,151	\$ 4.61	\$ 203,448	211,898	\$ 7.71	\$ 1,634,090	157,842	\$ 4.60	\$ 726,072	41,544	\$ 4.60	\$ 191,103
64	Subtotal-Winter	4,918,683		\$ 25,256,766	764,411		\$ 3,891,181	5,683,094		\$ 43,826,253	4,487,389		\$ 25,625,144	696,777		\$ 3,958,693
65																
66	Adjustment to Reflect LTC Billed on Six Month Summer Season (May - Oct)			\$ 519			\$ -						\$ 519			\$ -
67																
68	Total Demand Charges	7,484,905		\$ 40,992,652	1,137,287		\$ 6,157,365	8,622,191		\$ 66,491,653	7,010,015		\$ 40,036,240	1,063,290		\$ 6,043,805
69								488,420		\$ (66,491,653)	81.3%		\$ 54,059,051	12.3%		\$ 8,199,764
70																
71	Energy Charges															
72	<i>Summer</i>	18,000		10.0%			10.0%						20.0%			20.0%
73	All kWh's	880,822,565	\$ 0.02914	\$ 25,667,170	120,046,083	\$ 0.02896	\$ 3,476,535	1,000,868,648	\$ 0.00000	\$ 0	880,822,565	\$ 0.02421	\$ 21,324,714	120,046,083	\$ 0.02356	\$ 2,828,286
76	All kWh's - HOW	11,479,933	\$ 0.02914	\$ 334,525	1,642,713	\$ 0.02896	\$ 47,573	13,122,646	\$ 0.00000	\$ 0	11,479,933	\$ 0.02421	\$ 277,929	1,642,713	\$ 0.02356	\$ 38,702
79	All kWh's - S	23,963,095	\$ 0.02914	\$ 698,285	1,451,061	\$ 0.02896	\$ 42,023	25,414,156	\$ 0.00000	\$ 0	23,963,095	\$ 0.02421	\$ 580,147	1,451,061	\$ 0.02356	\$ 34,187
82	All kWh's - MIL	968,237	\$ 0.02914	\$ 28,214	-	\$ 0.02896	\$ -	968,237	\$ 0.00000	\$ 0	968,237	\$ 0.01937	\$ 18,753	-	\$ 0.01885	\$ -
85	All kWh's - LTC	499,180	\$ 0.01110	\$ 5,541	-	\$ 0.01110	\$ -	499,180	\$ 0.00000	\$ 0	499,180	\$ 0.01110	\$ 5,541	-	\$ 0.01110	\$ -
88	All kWh's - ISD	21,839,607	\$ 0.02623	\$ 572,766	4,287,751	\$ 0.02606	\$ 111,756	26,127,358	\$ 0.00000	\$ 0	21,839,607	\$ 0.01937	\$ 422,990	4,287,751	\$ 0.01885	\$ 80,816
91	Subtotal-Summer	939,572,616		\$ 27,306,500	127,427,608		\$ 3,677,886	1,067,000,224		\$ 0	939,572,616		\$ 22,630,073	127,427,608		\$ 2,981,991
92																
93	<i>Non-Summer</i>															
94	All kWh's	1,313,399,693	\$ 0.02414	\$ 31,705,469	177,874,117	\$ 0.02399	\$ 4,267,200	1,491,273,810	\$ 0.00000	\$ 0	1,313,399,693	\$ 0.02421	\$ 31,797,407	177,874,117	\$ 0.02356	\$ 4,190,714
97	All kWh's - HOW	20,641,652	\$ 0.02414	\$ 498,289	4,180,940	\$ 0.02399	\$ 100,301	24,822,591	\$ 0.00000	\$ 0	20,641,652	\$ 0.02421	\$ 499,734	4,180,940	\$ 0.02356	\$ 98,503
100	All kWh's - S	38,270,992	\$ 0.02414	\$ 923,862	2,314,708	\$ 0.02399	\$ 55,530	40,585,700	\$ 0.00000	\$ 0	38,270,992	\$ 0.02421	\$ 926,541	2,314,708	\$ 0.02356	\$ 54,535
103	All kWh's - MIL	1,500,784	\$ 0.02414	\$ 36,229	-	\$ 0.02399	\$ -	1,500,784	\$ 0.00000	\$ 0	1,500,784	\$ 0.01937	\$ 29,067	-	\$ 0.01885	\$ -
106	All kWh's - LTC	922,782	\$ 0.01110	\$ 10,243	-	\$ 0.01110	\$ -	922,782	\$ 0.00000	\$ 0	922,782	\$ 0.01110	\$ 10,243	-	\$ 0.01110	\$ -
109	All kWh's - ISD	40,887,369	\$ 0.02173	\$ 888,319	8,662,912	\$ 0.02159	\$ 187,041	49,550,281	\$ 0.00000	\$ 0	40,887,369	\$ 0.01937	\$ 791,907	8,662,912	\$ 0.01885	\$ 163,279
112	Subtotal-Non-Summer	1,415,623,271		\$ 34,062,411	193,032,677		\$ 4,610,072	1,608,655,948		\$ 0	1,415,623,271		\$ 34,054,898	193,032,677		\$ 4,507,030
113																
114	Total Energy Charges	2,355,195,887		\$ 61,368,911	320,460,285		\$ 8,287,958	2,675,656,172		\$ 0	2,355,195,887		\$ 56,684,971	320,460,285		\$ 7,489,021
115								-		(0)	88.0%		\$ 0	12.0%		\$ 0
116																

Work Paper H-5.3
Secondary Voltage (≥ 10 < 300 kW) Rate Design Analysis

WP H-5.3

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
117	Other Charges															
118	<i>Community Benefit Charges</i>			10.0%			10.0%						0.0%			0.0%
119	Customer Assistance Program	2,194,222,257	\$ 0.00065	\$ 1,426,244	297,920,200	\$ 0.00065	\$ 193,648	2,492,142,458	\$ -	\$ -	2,194,222,257	\$ 0.00065	\$ 1,426,244	297,920,200	\$ 0.00065	\$ 193,648
120	Customer Assistance Program - HOW	32,121,585	\$ 0.00065	\$ 20,879	5,823,653	\$ 0.00065	\$ 3,785	37,945,238	\$ -	\$ -	32,121,585	\$ 0.00065	\$ 20,879	5,823,653	\$ 0.00065	\$ 3,785
121	Customer Assistance Program - S	62,234,086	\$ 0.00065	\$ 40,452	3,765,769	\$ 0.00065	\$ 2,448	65,999,856	\$ -	\$ -	62,234,086	\$ 0.00065	\$ 40,452	3,765,769	\$ 0.00065	\$ 2,448
122	Customer Assistance Program - MIL	2,469,021	\$ 0.00065	\$ 1,605	-	\$ 0.00065	\$ -	2,469,021	\$ -	\$ -	2,469,021	\$ 0.00065	\$ 1,605	-	\$ 0.00065	\$ -
123	Customer Assistance Program - LTC	1,421,962	\$ -	\$ -	-	\$ -	\$ -	1,421,962	\$ -	\$ -	1,421,962	\$ -	\$ -	-	\$ -	\$ -
124	Customer Assistance Program - ISD	62,726,976	\$ 0.00059	\$ 36,695	12,950,663	\$ 0.00059	\$ 7,576	75,677,639	\$ -	\$ -	62,726,976	\$ 0.00065	\$ 40,773	12,950,663	\$ 0.00065	\$ 8,418
125	Service Area Lighting	2,194,222,257	\$ 0.00076	\$ 1,667,609	297,920,200	\$ -	\$ -	2,492,142,458	\$ 0.00083	\$ 2,066,156	2,194,222,257	\$ 0.00145	\$ 3,171,816	297,920,200	\$ -	\$ -
126	Service Area Lighting - HOW	32,121,585	\$ 0.00076	\$ 24,412	5,823,653	\$ -	\$ -	37,945,238	\$ 0.00083	\$ 31,459	32,121,585	\$ 0.00145	\$ 46,433	5,823,653	\$ -	\$ -
127	Service Area Lighting - S	62,234,086	\$ 0.00076	\$ 47,298	3,765,769	\$ -	\$ -	65,999,856	\$ 0.00083	\$ 54,718	62,234,086	\$ 0.00145	\$ 89,961	3,765,769	\$ -	\$ -
128	Service Area Lighting - MIL	2,469,021	\$ 0.00076	\$ 1,876	-	\$ -	\$ -	2,469,021	\$ 0.00083	\$ 2,047	2,469,021	\$ 0.00145	\$ 3,569	-	\$ -	\$ -
129	Service Area Lighting - LTC	1,421,962	\$ -	\$ -	-	\$ -	\$ -	1,421,962	\$ 0.00083	\$ 1,179	1,421,962	\$ -	\$ -	-	\$ -	\$ -
130	Service Area Lighting - ISD	62,726,976	\$ 0.00068	\$ 42,905	12,950,663	\$ -	\$ -	75,677,639	\$ 0.00083	\$ 62,742	62,726,976	\$ 0.00145	\$ 90,674	12,950,663	\$ -	\$ -
131	Energy Efficiency Services	2,194,222,257	\$ 0.00378	\$ 8,294,160	297,920,200	\$ 0.00378	\$ 1,126,138	2,492,142,458	\$ 0.00248	\$ 6,183,421	2,194,222,257	\$ 0.00246	\$ 5,390,909	297,920,200	\$ 0.00246	\$ 731,950
132	Energy Efficiency Services - HOW	32,121,585	\$ 0.00378	\$ 121,420	5,823,653	\$ 0.00378	\$ 22,013	37,945,238	\$ 0.00248	\$ 94,148	32,121,585	\$ 0.00246	\$ 78,918	5,823,653	\$ 0.00246	\$ 14,308
133	Energy Efficiency Services - S	62,234,086	\$ 0.00378	\$ 235,245	3,765,769	\$ 0.00378	\$ 14,235	65,999,856	\$ 0.00248	\$ 163,757	62,234,086	\$ 0.00246	\$ 152,901	3,765,769	\$ 0.00246	\$ 9,252
134	Energy Efficiency Services - MIL	2,469,021	\$ 0.00378	\$ 9,333	-	\$ 0.00378	\$ -	2,469,021	\$ 0.00248	\$ 6,126	2,469,021	\$ 0.00246	\$ 6,066	-	\$ 0.00246	\$ -
135	Energy Efficiency Services - LTC	1,421,962	\$ -	\$ -	-	\$ -	\$ -	1,421,962	\$ 0.00248	\$ 3,528	1,421,962	\$ -	\$ -	-	\$ -	\$ -
136	Energy Efficiency Services - ISD	62,726,976	\$ 0.00340	\$ 213,397	12,950,663	\$ 0.00340	\$ 44,058	75,677,639	\$ 0.00248	\$ 187,769	62,726,976	\$ 0.00246	\$ 154,112	12,950,663	\$ 0.00246	\$ 31,818
137	Subtotal-Community Benefit			\$ 12,183,531			\$ 1,413,902			\$ 8,857,050			\$ 10,715,311			\$ 995,627
138										\$ (0)						
139	<i>Regulatory Charges</i>															
140	Regulatory Charge	6,916,786	\$ 4.57000	\$ 31,609,713	1,040,219	\$ 4.57000	\$ 4,753,802	7,957,005	\$ 3.09476	\$ 24,625,004	6,477,256	\$ 3.23766	\$ 20,971,172	973,127	\$ 3.23766	\$ 3,150,657
141	Regulatory Charge - HOW	135,797	\$ 4.57000	\$ 620,594	-	\$ 4.57000	\$ -	135,797	\$ 3.09476	\$ 420,260	112,609	\$ 3.23766	\$ 364,590	17,886	\$ 3.23766	\$ 57,907
142	Regulatory Charge - S	166,212	\$ 4.57000	\$ 759,589	-	\$ 4.57000	\$ -	166,212	\$ 3.09476	\$ 514,386	165,844	\$ 3.23766	\$ 536,946	11,309	\$ 3.23766	\$ 36,614
143	Regulatory Charge - MIL	9,297	\$ 4.57000	\$ 42,489	-	\$ 4.57000	\$ -	9,297	\$ 3.09476	\$ 28,773	8,932	\$ 3.23766	\$ 28,918	-	\$ 3.23766	\$ -
144	Regulatory Charge - LTC	2,867	\$ -	\$ -	-	\$ -	\$ -	2,867	\$ 3.09476	\$ 8,873	2,867	\$ -	\$ -	-	\$ -	\$ -
145	Regulatory Charge - ISD	253,945	\$ 4.11300	\$ 1,044,474	63,928	\$ 4.11300	\$ 262,935	317,873	\$ 3.09476	\$ 983,738	242,507	\$ 3.23766	\$ 785,157	60,969	\$ 3.23766	\$ 197,398
146	Supplemental Regulatory Charge	6,916,786	\$ -	\$ -	1,040,219	\$ -	\$ -	7,957,005	\$ -	\$ -	6,477,256	\$ -	\$ -	973,127	\$ -	\$ -
147	Supplemental Regulatory Charge - HOW	135,797	\$ -	\$ -	-	\$ -	\$ -	135,797	\$ -	\$ -	112,609	\$ -	\$ -	17,886	\$ -	\$ -
148	Supplemental Regulatory Charge - S	166,212	\$ -	\$ -	-	\$ -	\$ -	166,212	\$ -	\$ -	165,844	\$ -	\$ -	11,309	\$ -	\$ -
149	Supplemental Regulatory Charge - MIL	9,297	\$ -	\$ -	-	\$ -	\$ -	9,297	\$ -	\$ -	8,932	\$ -	\$ -	-	\$ -	\$ -
150	Supplemental Regulatory Charge - LTC	2,867	\$ -	\$ -	-	\$ -	\$ -	2,867	\$ -	\$ -	2,867	\$ -	\$ -	-	\$ -	\$ -
151	Supplemental Regulatory Charge - ISD	253,945	\$ -	\$ -	63,928	\$ -	\$ -	317,873	\$ -	\$ -	242,507	\$ -	\$ -	60,969	\$ -	\$ -
152	Subtotal-Regulatory Charges			\$ 34,076,860			\$ 5,016,738			\$ 26,581,036			\$ 22,686,783			\$ 3,442,576
153										\$ 102,559						
154																
155	Total Other Charges			\$ 46,260,391			\$ 6,430,640			\$ 35,438,086			\$ 33,402,094			\$ 4,438,203
156																
157																
158	Total Revenues without Fuel			\$ 182,960,857			\$ 26,091,040			\$ 148,749,460			\$ 162,907,808			\$ 22,959,099
159																
160	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
161																
162	Adjusted Total Revenues without Fuel			\$ 182,107,652			\$ 25,969,370			\$ 148,055,793			\$ 162,148,116			\$ 22,852,033
163																
164	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			-28.85%			-11.09%			-11.09%
165																

Work Paper H-5.3
Secondary Voltage (≥ 10 < 300 kW) Rate Design Analysis

WP H-5.3

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
166	Power Supply and GreenChoice (Fuel) - Summer			10.0%			10.0%						0.0%			0.0%
167	Fuel	868,024,130	\$ 0.03139	\$ 27,247,277	118,028,903	\$ 0.03139	\$ 3,704,927	986,053,033	\$ 0.03414	\$ 33,664,750	868,024,130	\$ 0.03148	\$ 27,324,777	118,028,903	\$ 0.03148	\$ 3,715,465
168	Fuel - HOW	11,479,933	\$ 0.03139	\$ 360,355	1,642,713	\$ 0.03139	\$ 51,565	13,122,646	\$ 0.03414	\$ 448,019	11,479,933	\$ 0.03148	\$ 361,380	1,642,713	\$ 0.03148	\$ 51,711
169	Fuel - S	23,963,095	\$ 0.03139	\$ 752,202	1,451,061	\$ 0.03139	\$ 45,549	25,414,156	\$ 0.03414	\$ 867,662	23,963,095	\$ 0.03148	\$ 754,341	1,451,061	\$ 0.03148	\$ 45,678
170	Fuel - MIL	968,237	\$ 0.03139	\$ 30,393	-	\$ 0.03139	\$ -	968,237	\$ 0.03414	\$ 33,056	968,237	\$ 0.03148	\$ 30,479	-	\$ 0.03148	\$ -
171	Fuel - LTC	499,180	\$ 0.03139	\$ 15,669	-	\$ 0.03139	\$ -	499,180	\$ 0.03414	\$ 17,042	499,180	\$ 0.03148	\$ 15,714	-	\$ 0.03148	\$ -
172	Fuel - ISD	21,839,607	\$ 0.02825	\$ 616,991	4,287,751	\$ 0.02825	\$ 121,133	26,127,358	\$ 0.03414	\$ 892,012	21,839,607	\$ 0.03148	\$ 687,495	4,287,751	\$ 0.03148	\$ 134,975
173	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
174	Fuel - GC 6.21	12,130,735	\$ 0.05700	\$ 691,452	1,970,462	\$ 0.05700	\$ 112,316	14,101,197	\$ 0.05700	\$ 803,768	12,130,735	\$ 0.05700	\$ 691,452	1,970,462	\$ 0.05700	\$ 112,316
175	Fuel - GC BusinessCents/Energizer	624,256	\$ 0.03889	\$ 24,277	46,719	\$ 0.03889	\$ 1,817	670,975	\$ 0.03889	\$ 26,094	624,256	\$ 0.03889	\$ 24,277	46,719	\$ 0.03889	\$ 1,817
176	Fuel - GC Patron	43,443	\$ 0.04900	\$ 2,129	-	\$ 0.04900	\$ -	43,443	\$ 0.04900	\$ 2,129	43,443	\$ 0.04900	\$ 2,129	-	\$ 0.04900	\$ -
177	Total Summer Fuel	939,572,616		\$ 29,740,745	127,427,608		\$ 4,037,307	1,067,000,224		\$ 36,754,534	939,572,616		\$ 29,892,044	127,427,608		\$ 4,061,964
178																
179	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%			10.0%						0.0%			0.0%
180	Fuel	1,294,116,711	\$ 0.03139	\$ 40,622,324	174,818,408	\$ 0.03139	\$ 5,487,550	1,468,935,118	\$ 0.03414	\$ 50,150,785	1,294,116,711	\$ 0.03124	\$ 40,432,256	174,818,408	\$ 0.03124	\$ 5,461,874
181	Fuel - HOW	20,641,652	\$ 0.03139	\$ 647,941	4,180,940	\$ 0.03139	\$ 131,240	24,822,591	\$ 0.03414	\$ 847,466	20,641,652	\$ 0.03124	\$ 644,910	4,180,940	\$ 0.03124	\$ 130,626
182	Fuel - S	38,270,992	\$ 0.03139	\$ 1,201,326	2,314,708	\$ 0.03139	\$ 72,659	40,585,700	\$ 0.03414	\$ 1,385,633	38,270,992	\$ 0.03124	\$ 1,195,706	2,314,708	\$ 0.03124	\$ 72,319
183	Fuel - MIL	1,500,784	\$ 0.03139	\$ 47,110	-	\$ 0.03139	\$ -	1,500,784	\$ 0.03414	\$ 51,238	1,500,784	\$ 0.03124	\$ 46,889	-	\$ 0.03124	\$ -
184	Fuel - LTC	922,782	\$ 0.03139	\$ 28,966	-	\$ 0.03139	\$ -	922,782	\$ 0.03414	\$ 31,505	922,782	\$ 0.03124	\$ 28,831	-	\$ 0.03124	\$ -
185	Fuel - ISD	40,887,369	\$ 0.02825	\$ 1,155,109	8,662,912	\$ 0.02825	\$ 244,736	49,550,281	\$ 0.03414	\$ 1,691,692	40,887,369	\$ 0.03124	\$ 1,277,449	8,662,912	\$ 0.03124	\$ 270,656
186	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
187	Fuel - GC 6.21	18,276,981	\$ 0.05700	\$ 1,041,788	2,984,938	\$ 0.05700	\$ 170,141	21,261,919	\$ 0.05700	\$ 1,211,929	18,276,981	\$ 0.05700	\$ 1,041,788	2,984,938	\$ 0.05700	\$ 170,141
188	Fuel - GC BusinessCents/Energizer	940,546	\$ 0.03889	\$ 36,578	70,771	\$ 0.03889	\$ 2,752	1,011,318	\$ 0.03889	\$ 39,330	940,546	\$ 0.03889	\$ 36,578	70,771	\$ 0.03889	\$ 2,752
189	Fuel - GC Patron	65,455	\$ 0.04900	\$ 3,207	-	\$ 0.04900	\$ -	65,455	\$ 0.04900	\$ 3,207	65,455	\$ 0.04900	\$ 3,207	-	\$ 0.04900	\$ -
190	Total Non-Summer Fuel	1,415,623,271		\$ 44,784,349	193,032,677		\$ 6,109,078	1,608,655,948		\$ 55,412,785	1,415,623,271		\$ 44,707,613	193,032,677		\$ 6,108,369
191																
192	Total Revenues with Fuel			\$ 256,632,746			\$ 36,115,755			\$ 240,223,112			\$ 236,747,773			\$ 33,022,365
193										102,559						
194																
195	Combined Total Revenues with Fuel			\$292,748,500				\$240,223,112					\$269,770,139			
196																
197	Percentage Increase Over Existing Total Revenues									-17.94%			-7.85%			-7.85%
198																
199	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ 24,442,621			\$ 3,416,949

Work Paper H-5.4
Secondary Voltage (≥ 300 kW) Rate Design Analysis

WP H-5.4

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Basic Charges															
2	<i>Customer Charge</i>			10.0%			10.0%						20.0%			20.0%
3	Secondary	10,956	\$ 65.00	\$ 712,140	1,056	\$ 65.00	\$ 68,640	12,012	\$ 483.00	\$ 5,801,794	10,956	\$ 71.50	\$ 783,354	1,056	\$ 71.50	\$ 75,504
4	House of Worship (HOW)	72	\$ 65.00	\$ 4,680	-	\$ 65.00	\$ -	72	\$ 483.00	\$ 34,776	72	\$ 71.50	\$ 5,148	-	\$ 71.50	\$ -
5	State (S)	240	\$ 65.00	\$ 15,600	-	\$ 65.00	\$ -	240	\$ 483.00	\$ 115,920	240	\$ 71.50	\$ 17,160	-	\$ 71.50	\$ -
6	Military (MIL)	24	\$ 65.00	\$ 1,560	-	\$ 65.00	\$ -	24	\$ 483.00	\$ 11,592	24	\$ 57.20	\$ 1,373	-	\$ 57.20	\$ -
7	State Contract (LTC)	336	\$ -	\$ -	-	\$ -	\$ -	336	\$ 483.00	\$ 162,288	336	\$ -	\$ -	-	\$ -	\$ -
8	Independent School District (ISD)	756	\$ 58.50	\$ 44,226	348	\$ 58.50	\$ 20,358	1,104	\$ 483.00	\$ 533,232	756	\$ 57.20	\$ 43,243	348	\$ 57.20	\$ 19,906
9	Total Customer Charge	12,384		\$ 778,206	1,404		\$ 88,998	13,788		\$ 6,659,602	12,384		\$ 850,278	1,404		\$ 95,410
10																
11	<i>Delivery Charge</i>															
12	SECI	4,491,375	\$ 4.50	\$ 20,211,186	383,206	\$ 4.47	\$ 1,712,929	4,874,580	\$ 5.79	\$ 28,240,575	4,376,896	\$ 4.50	\$ 19,696,034	373,446	\$ 4.50	\$ 1,680,507
13	HOW	15,499	\$ 4.50	\$ 69,748	1,218	\$ 4.47	\$ 5,446	16,718	\$ 5.79	\$ 96,853	13,358	\$ 4.50	\$ 60,109	1,047	\$ 4.50	\$ 4,711
14	S	62,444	\$ 4.50	\$ 280,998	-	\$ 4.47	\$ -	62,444	\$ 5.79	\$ 361,766	62,444	\$ 4.50	\$ 280,998	-	\$ 4.50	\$ -
15	MIL	3,183	\$ 4.50	\$ 14,322	-	\$ 4.47	\$ -	3,183	\$ 5.79	\$ 18,439	3,183	\$ 3.60	\$ 11,458	-	\$ 3.60	\$ -
16	LTC	294,227	\$ -	\$ -	-	\$ -	\$ -	294,227	\$ 5.79	\$ 1,704,583	294,227	\$ -	\$ -	-	\$ -	\$ -
17	ISD	347,398	\$ 4.05	\$ 1,406,963	177,111	\$ 4.02	\$ 712,517	524,509	\$ 5.79	\$ 3,038,710	332,019	\$ 3.60	\$ 1,195,267	169,106	\$ 3.60	\$ 608,781
18	Total Delivery Charge			\$ 21,983,217			\$ 2,430,892			\$ 33,460,926			\$ 21,243,866			\$ 2,293,998
19																
20	Total Basic Charges	12,384		\$ 22,761,423	1,404		\$ 2,519,890	13,788		\$ 40,120,528	12,384		\$ 22,094,144	1,404		\$ 2,389,408
21								-		\$ (33,460,926)	89.8%		\$ 36,035,148	10.2%		\$ 4,085,380
22																
23	Demand Charges															
24	<i>Summer</i>	75		10.0%			10.0%						20.0%			20.0%
25	All kWhs	1,567,715	\$ 7.85	\$ 12,306,565	135,406	\$ 7.81	\$ 1,057,523	1,703,121	\$ 9.98	\$ 17,003,540	1,532,503	\$ 7.25	\$ 11,110,650	132,365	\$ 7.25	\$ 959,646
28	All kWhs - HOW	6,891	\$ 7.85	\$ 54,091	470	\$ 7.81	\$ 3,670	7,361	\$ 9.98	\$ 73,486	6,105	\$ 7.25	\$ 44,262	416	\$ 7.25	\$ 3,019
31	All kWhs - S	22,725	\$ 7.85	\$ 178,389	-	\$ 7.81	\$ -	22,725	\$ 9.98	\$ 226,878	22,725	\$ 7.25	\$ 164,755	-	\$ 7.25	\$ -
34	All kWhs - MIL	1,251	\$ 7.85	\$ 9,824	-	\$ 7.81	\$ -	1,251	\$ 9.98	\$ 12,494	1,251	\$ 5.80	\$ 7,258	-	\$ 5.80	\$ -
37	All kWhs - LTC	100,418	\$ 12.54	\$ 1,259,243	-	\$ 12.54	\$ -	100,418	\$ 9.98	\$ 1,002,549	100,418	\$ 12.54	\$ 1,259,243	-	\$ 12.54	\$ -
40	All kWhs - ISD	125,947	\$ 7.07	\$ 889,815	59,787	\$ 7.03	\$ 420,240	185,734	\$ 9.98	\$ 1,854,318	123,350	\$ 5.80	\$ 715,427	58,554	\$ 5.80	\$ 339,611
43	Subtotal-Summer	1,824,947		\$ 14,697,927	195,663		\$ 1,481,433	2,020,610		\$ 20,173,265	1,786,352		\$ 13,301,595	191,335		\$ 1,302,276
44																
45	<i>Non-Summer</i>															
46	All kWhs	2,923,659	\$ 6.85	\$ 20,027,068	247,799	\$ 6.81	\$ 1,687,513	3,171,459	\$ 9.98	\$ 31,663,053	2,844,393	\$ 7.25	\$ 20,621,850	241,081	\$ 7.25	\$ 1,747,837
49	All kWhs - HOW	8,609	\$ 6.85	\$ 58,971	748	\$ 6.81	\$ 5,097	9,357	\$ 9.98	\$ 93,420	7,252	\$ 7.25	\$ 52,580	630	\$ 7.25	\$ 4,571
52	All kWhs - S	39,719.29	\$ 6.85	\$ 272,077	-	\$ 6.81	\$ -	39,719	\$ 9.98	\$ 396,547	39,719	\$ 7.25	\$ 287,965	-	\$ 7.25	\$ -
55	All kWhs - MIL	1,931	\$ 6.85	\$ 13,229	-	\$ 6.81	\$ -	1,931	\$ 9.98	\$ 19,282	1,931	\$ 5.80	\$ 11,202	-	\$ 5.80	\$ -
58	All kWhs - LTC	193,808	\$ 11.40	\$ 2,209,416	-	\$ 11.40	\$ -	193,808	\$ 9.98	\$ 1,934,935	193,808	\$ 11.40	\$ 2,209,416	-	\$ 11.40	\$ -
61	All kWhs - ISD	221,451	\$ 6.17	\$ 1,365,247	117,324	\$ 6.13	\$ 719,080	338,776	\$ 9.98	\$ 3,382,250	208,669	\$ 5.80	\$ 1,210,280	110,552	\$ 5.80	\$ 641,203
64	Subtotal-Winter	3,389,179		\$ 23,946,008	365,872		\$ 2,411,690	3,755,051		\$ 37,489,487	3,295,773		\$ 24,393,292	352,264		\$ 2,393,611
65																
66	Adjustment to Reflect LTC Billed on Six Month Summer Season (May - Oct)			\$ 55,686			\$ -						\$ 55,686			\$ -
67																
68	Total Demand Charges	5,214,126		\$ 38,699,621	561,535		\$ 3,893,123	5,775,660		\$ 57,662,752	5,082,126		\$ 37,750,574	543,599		\$ 3,695,886
69								(278,479)		\$ (57,662,752)	88.0%		\$ 50,738,676	9.4%		\$ 5,427,153
70																
71	Energy Charges															
72	<i>Summer</i>	55,000		10.0%			10.0%						20.0%			20.0%
73	All kWhs	798,155,424	\$ 0.02247	\$ 17,934,552	66,170,476	\$ 0.02234	\$ 1,478,248	864,325,900	\$ 0.00000	\$ 0	798,155,424	\$ 0.01955	\$ 15,603,939	66,170,476	\$ 0.01902	\$ 1,258,562
76	All kWhs - HOW	1,438,493	\$ 0.02247	\$ 32,323	159,415	\$ 0.02234	\$ 3,561	1,597,908	\$ 0.00000	\$ 0	1,438,493	\$ 0.01955	\$ 28,123	159,415	\$ 0.01902	\$ 3,032
79	All kWhs - S	12,803,417	\$ 0.02247	\$ 287,693	-	\$ 0.02234	\$ -	12,803,417	\$ 0.00000	\$ 0	12,803,417	\$ 0.01955	\$ 250,307	-	\$ 0.01902	\$ -
82	All kWhs - MIL	534,985	\$ 0.02247	\$ 12,021	-	\$ 0.02234	\$ -	534,985	\$ 0.00000	\$ 0	534,985	\$ 0.01564	\$ 8,367	-	\$ 0.01522	\$ -
85	All kWhs - LTC	53,524,407	\$ 0.01110	\$ 594,121	-	\$ 0.01110	\$ -	53,524,407	\$ 0.00000	\$ 0	53,524,407	\$ 0.01110	\$ 594,121	-	\$ 0.01110	\$ -
88	All kWhs - ISD	32,884,367	\$ 0.02022	\$ 665,021	13,455,329	\$ 0.02011	\$ 270,533	46,339,696	\$ 0.00000	\$ 0	32,884,367	\$ 0.01564	\$ 514,311	13,455,329	\$ 0.01522	\$ 204,736
91	Subtotal-Summer	899,341,092		\$ 19,525,731	79,785,221		\$ 1,752,343	979,126,313		\$ 0	899,341,092		\$ 16,999,167	79,785,221		\$ 1,466,331
92																
93	<i>Non-Summer</i>															
94	All kWhs	1,317,839,359	\$ 0.01747	\$ 23,022,654	103,811,518	\$ 0.01737	\$ 1,803,206	1,421,650,877	\$ 0.00000	\$ 0	1,317,839,359	\$ 0.01955	\$ 25,763,759	103,811,518	\$ 0.01902	\$ 1,974,495
97	All kWhs - HOW	2,649,186	\$ 0.01747	\$ 46,281	287,119	\$ 0.01737	\$ 4,987	2,936,305	\$ 0.00000	\$ 0	2,649,186	\$ 0.01955	\$ 51,792	287,119	\$ 0.01902	\$ 5,461
100	All kWhs - S	19,712,614	\$ 0.01747	\$ 344,379	-	\$ 0.01737	\$ -	19,712,614	\$ 0.00000	\$ 0	19,712,614	\$ 0.01955	\$ 385,382	-	\$ 0.01902	\$ -
103	All kWhs - MIL	609,748	\$ 0.01747	\$ 10,652	-	\$ 0.01737	\$ -	609,748	\$ 0.00000	\$ 0	609,748	\$ 0.01564	\$ 9,536	-	\$ 0.01522	\$ -
106	All kWhs - LTC	92,174,012	\$ 0.01110	\$ 1,023,132	-	\$ 0.01110	\$ -	92,174,012	\$ 0.00000	\$ 0	92,174,012	\$ 0.01110	\$ 1,023,132	-	\$ 0.01110	\$ -
109	All kWhs - ISD	61,065,631	\$ 0.01572	\$ 960,135	25,236,733	\$ 0.01563	\$ 394,526	86,302,364	\$ 0.00000	\$ 0	61,065,631	\$ 0.01564	\$ 955,066	25,236,733	\$ 0.01522	\$ 384,002
112	Subtotal-Non-Summer	1,494,050,549		\$ 25,407,233	129,335,370		\$ 2,202,719	1,623,385,920		\$ 0	1,494,050,549		\$ 28,188,667	129,335,370		\$ 2,363,958
113																
114	Total Energy Charges	2,393,391,642		\$ 44,932,964	209,120,591		\$ 3,955,062	2,602,512,233		\$ 0	2,393,391,642		\$ 45,187,835	209,120,591		\$ 3,830,289
115								-		(0)	92.0%		\$ 0	8.0%		\$ 0
116																

Work Paper H-5.4
Secondary Voltage (≥ 300 kW) Rate Design Analysis

WP H-5.4

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
117	Other Charges															
118	<i>Community Benefit Charges</i>			10.0%			10.0%						0.0%			0.0%
119	Customer Assistance Program	2,115,994,783	\$ 0.00065	\$ 1,375,397	169,981,994	\$ 0.00065	\$ 110,488	2,285,976,777	\$ -	\$ -	2,115,994,783	\$ 0.00065	\$ 1,375,397	169,981,994	\$ 0.00065	\$ 110,488
120	Customer Assistance Program - HOW	4,087,678	\$ 0.00065	\$ 2,657	446,535	\$ 0.00065	\$ 290	4,534,213	\$ -	\$ -	4,087,678	\$ 0.00065	\$ 2,657	446,535	\$ 0.00065	\$ 290
121	Customer Assistance Program - S	32,516,031	\$ 0.00065	\$ 21,135	-	\$ 0.00065	\$ -	32,516,031	\$ -	\$ -	32,516,031	\$ 0.00065	\$ 21,135	-	\$ 0.00065	\$ -
122	Customer Assistance Program - MIL	1,144,734	\$ 0.00065	\$ 744	-	\$ 0.00065	\$ -	1,144,734	\$ -	\$ -	1,144,734	\$ 0.00065	\$ 744	-	\$ 0.00065	\$ -
123	Customer Assistance Program - LTC	145,698,419	\$ -	\$ -	-	\$ -	\$ -	145,698,419	\$ -	\$ -	145,698,419	\$ -	\$ -	-	\$ -	\$ -
124	Customer Assistance Program - ISD	93,949,998	\$ 0.00059	\$ 54,961	38,692,062	\$ 0.00059	\$ 22,635	132,642,060	\$ -	\$ -	93,949,998	\$ 0.00065	\$ 61,067	38,692,062	\$ 0.00065	\$ 25,150
125	Service Area Lighting	2,115,994,783	\$ 0.00068	\$ 1,438,876	169,981,994	\$ -	\$ -	2,285,976,777	\$ 0.00078	\$ 1,779,033	2,115,994,783	\$ 0.00145	\$ 3,058,736	169,981,994	\$ -	\$ -
126	Service Area Lighting - HOW	4,087,678	\$ 0.00068	\$ 2,780	446,535	\$ -	\$ -	4,534,213	\$ 0.00078	\$ 3,529	4,087,678	\$ 0.00145	\$ 5,909	446,535	\$ -	\$ -
127	Service Area Lighting - S	32,516,031	\$ 0.00068	\$ 22,111	-	\$ -	\$ -	32,516,031	\$ 0.00078	\$ 25,305	32,516,031	\$ 0.00145	\$ 47,003	-	\$ -	\$ -
128	Service Area Lighting - MIL	1,144,734	\$ 0.00068	\$ 778	-	\$ -	\$ -	1,144,734	\$ 0.00078	\$ 891	1,144,734	\$ 0.00145	\$ 1,655	-	\$ -	\$ -
129	Service Area Lighting - LTC	145,698,419	\$ -	\$ -	-	\$ -	\$ -	145,698,419	\$ 0.00078	\$ 113,388	145,698,419	\$ -	\$ -	-	\$ -	\$ -
130	Service Area Lighting - ISD	93,949,998	\$ 0.00061	\$ 57,497	38,692,062	\$ -	\$ -	132,642,060	\$ 0.00078	\$ 103,227	93,949,998	\$ 0.00145	\$ 135,808	38,692,062	\$ -	\$ -
131	Energy Efficiency Services	2,115,994,783	\$ 0.00198	\$ 4,189,670	169,981,994	\$ 0.00198	\$ 336,564	2,285,976,777	\$ 0.00233	\$ 5,324,142	2,115,994,783	\$ 0.00246	\$ 5,198,714	169,981,994	\$ 0.00246	\$ 417,623
132	Energy Efficiency Services - HOW	4,087,678	\$ 0.00198	\$ 8,094	446,535	\$ 0.00198	\$ 884	4,534,213	\$ 0.00233	\$ 10,560	4,087,678	\$ 0.00246	\$ 10,043	446,535	\$ 0.00246	\$ 1,097
133	Energy Efficiency Services - S	32,516,031	\$ 0.00198	\$ 64,382	-	\$ 0.00198	\$ -	32,516,031	\$ 0.00233	\$ 75,731	32,516,031	\$ 0.00246	\$ 79,888	-	\$ 0.00246	\$ -
134	Energy Efficiency Services - MIL	1,144,734	\$ 0.00198	\$ 2,267	-	\$ 0.00198	\$ -	1,144,734	\$ 0.00233	\$ 2,666	1,144,734	\$ 0.00246	\$ 2,812	-	\$ 0.00246	\$ -
135	Energy Efficiency Services - LTC	145,698,419	\$ -	\$ -	-	\$ -	\$ -	145,698,419	\$ 0.00233	\$ 339,338	145,698,419	\$ -	\$ -	-	\$ -	\$ -
136	Energy Efficiency Services - ISD	93,949,998	\$ 0.00178	\$ 167,419	38,692,062	\$ 0.00178	\$ 68,949	132,642,060	\$ 0.00233	\$ 308,929	93,949,998	\$ 0.00246	\$ 230,822	38,692,062	\$ 0.00246	\$ 95,061
137	Subtotal-Community Benefit			\$ 7,408,767			\$ 539,811			\$ 8,086,739			\$ 10,232,390			\$ 649,710
138										\$ (0)						
139	<i>Regulatory Charges</i>															
140	Regulatory Charge	4,491,375	\$ 4.43000	\$ 19,896,790	383,206	\$ 4.43000	\$ 1,697,601	4,874,580	\$ 3.93487	\$ 19,180,861	4,376,896	\$ 3.23766	\$ 14,170,915	373,446	\$ 3.23766	\$ 1,209,092
141	Regulatory Charge - HOW	15,499	\$ 4.43000	\$ 68,663	1,218	\$ 4.43000	\$ 5,397	16,718	\$ 3.93487	\$ 65,782	13,358	\$ 3.23766	\$ 43,247	1,047	\$ 3.23766	\$ 3,389
142	Regulatory Charge - S	62,444	\$ 4.43000	\$ 276,627	-	\$ 4.43000	\$ -	62,444	\$ 3.93487	\$ 245,709	62,444	\$ 3.23766	\$ 202,173	-	\$ 3.23766	\$ -
143	Regulatory Charge - MIL	3,183	\$ 4.43000	\$ 14,099	-	\$ 4.43000	\$ -	3,183	\$ 3.93487	\$ 12,524	3,183	\$ 3.23766	\$ 10,305	-	\$ 3.23766	\$ -
144	Regulatory Charge - LTC	294,227	\$ -	\$ -	-	\$ -	\$ -	294,227	\$ 3.93487	\$ 1,157,744	294,227	\$ -	\$ -	-	\$ -	\$ -
145	Regulatory Charge - ISD	347,398	\$ 3.98700	\$ 1,385,077	177,111	\$ 3.98700	\$ 706,141	524,509	\$ 3.93487	\$ 2,063,877	332,019	\$ 3.23766	\$ 1,074,964	169,106	\$ 3.23766	\$ 547,508
146	Supplemental Regulatory Charge	4,491,375	\$ -	\$ -	383,206	\$ -	\$ -	4,874,580	\$ -	\$ -	4,376,896	\$ -	\$ -	373,446	\$ -	\$ -
147	Supplemental Regulatory Charge - HOW	15,499	\$ -	\$ -	1,218	\$ -	\$ -	16,718	\$ -	\$ -	13,358	\$ -	\$ -	1,047	\$ -	\$ -
148	Supplemental Regulatory Charge - S	62,444	\$ -	\$ -	-	\$ -	\$ -	62,444	\$ -	\$ -	62,444	\$ -	\$ -	-	\$ -	\$ -
149	Supplemental Regulatory Charge - MIL	3,183	\$ -	\$ -	-	\$ -	\$ -	3,183	\$ -	\$ -	3,183	\$ -	\$ -	-	\$ -	\$ -
150	Supplemental Regulatory Charge - LTC	294,227	\$ -	\$ -	-	\$ -	\$ -	294,227	\$ -	\$ -	294,227	\$ -	\$ -	-	\$ -	\$ -
151	Supplemental Regulatory Charge - ISD	347,398	\$ -	\$ -	177,111	\$ -	\$ -	524,509	\$ -	\$ -	332,019	\$ -	\$ -	169,106	\$ -	\$ -
152	Subtotal-Regulatory Charges			\$ 21,641,256			\$ 2,409,139			\$ 22,726,498			\$ 15,501,604			\$ 1,759,989
153										\$ -						
154																
155	Total Other Charges			\$ 29,050,023			\$ 2,948,950			\$ 30,813,237			\$ 25,733,994			\$ 2,409,699
156																
157																
158	Total Revenues without Fuel			\$ 135,444,031			\$ 13,317,025			\$ 128,596,518			\$ 130,766,546			\$ 12,325,282
159																
160	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
161																
162	Adjusted Total Revenues without Fuel			\$ 134,812,412			\$ 13,254,923			\$ 127,996,831			\$ 130,156,739			\$ 12,267,805
163																
164	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			-13.55%			-3.81%			-3.81%
165																

Work Paper H-5.4
Secondary Voltage (≥ 300 kW) Rate Design Analysis

WP H-5.4

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
166	Power Supply and GreenChoice (Fuel) - Summer			10.0%			10.0%						0.0%			0.0%
167	Fuel	755,601,514	\$ 0.03139	\$ 23,718,332	64,932,091	\$ 0.03139	\$ 2,038,218	820,533,605	\$ 0.03414	\$ 28,013,653	755,601,514	\$ 0.03148	\$ 23,785,794	64,932,091	\$ 0.03148	\$ 2,044,016
168	Fuel - HOW	1,438,493	\$ 0.03139	\$ 45,154	159,415	\$ 0.03139	\$ 5,004	1,597,908	\$ 0.03414	\$ 54,554	1,438,493	\$ 0.03148	\$ 45,283	159,415	\$ 0.03148	\$ 5,018
169	Fuel - S	12,803,417	\$ 0.03139	\$ 401,899	-	\$ 0.03139	\$ -	12,803,417	\$ 0.03414	\$ 437,119	12,803,417	\$ 0.03148	\$ 403,042	-	\$ 0.03148	\$ -
170	Fuel - MIL	534,985	\$ 0.03139	\$ 16,793	-	\$ 0.03139	\$ -	534,985	\$ 0.03414	\$ 18,265	534,985	\$ 0.03148	\$ 16,841	-	\$ 0.03148	\$ -
171	Fuel - LTC	53,524,407	\$ 0.03139	\$ 1,680,131	-	\$ 0.03139	\$ -	53,524,407	\$ 0.03414	\$ 1,827,365	53,524,407	\$ 0.03148	\$ 1,684,910	-	\$ 0.03148	\$ -
172	Fuel - ISD	32,884,367	\$ 0.02825	\$ 929,016	13,455,329	\$ 0.02825	\$ 380,127	46,339,696	\$ 0.03414	\$ 1,582,073	32,884,367	\$ 0.03148	\$ 1,035,176	13,455,329	\$ 0.03148	\$ 423,564
173	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
174	Fuel - GC 6.21	40,509,933	\$ 0.05700	\$ 2,309,066	1,238,385	\$ 0.05700	\$ 70,588	41,748,318	\$ 0.05700	\$ 2,379,654	40,509,933	\$ 0.05700	\$ 2,309,066	1,238,385	\$ 0.05700	\$ 70,588
175	Fuel - GC BusinessCents/Energizer	379,407	\$ 0.03889	\$ 14,755	-	\$ 0.03889	\$ -	379,407	\$ 0.03889	\$ 14,755	379,407	\$ 0.03889	\$ 14,755	-	\$ 0.03889	\$ -
176	Fuel - GC Patron	1,664,570.37	\$ 0.04900	\$ 81,564	-	\$ 0.04900	\$ -	1,664,570	\$ 0.04900	\$ 81,564	1,664,570	\$ 0.04900	\$ 81,564	-	\$ 0.04900	\$ -
177	Total Summer Fuel	899,341,092		\$ 29,196,711	79,785,221		\$ 2,493,937	979,126,313		\$ 34,409,001	899,341,092		\$ 29,376,431	79,785,221		\$ 2,543,186
178																
179	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%			10.0%						0.0%			0.0%
180	Fuel	1,247,145,721	\$ 0.03139	\$ 39,147,904	101,804,042	\$ 0.03139	\$ 3,195,629	1,348,949,763	\$ 0.03414	\$ 46,054,189	1,247,145,721	\$ 0.03124	\$ 38,964,735	101,804,042	\$ 0.03124	\$ 3,180,677
181	Fuel - HOW	2,649,186	\$ 0.03139	\$ 83,158	287,119	\$ 0.03139	\$ 9,013	2,936,305	\$ 0.03414	\$ 100,248	2,649,186	\$ 0.03124	\$ 82,769	287,119	\$ 0.03124	\$ 8,971
182	Fuel - S	19,712,614	\$ 0.03139	\$ 618,779	-	\$ 0.03139	\$ -	19,712,614	\$ 0.03414	\$ 673,004	19,712,614	\$ 0.03124	\$ 615,884	-	\$ 0.03124	\$ -
183	Fuel - MIL	609,748	\$ 0.03139	\$ 19,140	-	\$ 0.03139	\$ -	609,748	\$ 0.03414	\$ 20,817	609,748	\$ 0.03124	\$ 19,050	-	\$ 0.03124	\$ -
184	Fuel - LTC	92,174,012	\$ 0.03139	\$ 2,893,342	-	\$ 0.03139	\$ -	92,174,012	\$ 0.03414	\$ 3,146,892	92,174,012	\$ 0.03124	\$ 2,879,805	-	\$ 0.03124	\$ -
185	Fuel - ISD	61,065,631	\$ 0.02825	\$ 1,725,165	25,236,733	\$ 0.02825	\$ 712,963	86,302,364	\$ 0.03414	\$ 2,946,430	61,065,631	\$ 0.03124	\$ 1,907,881	25,236,733	\$ 0.03124	\$ 788,475
186	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
187	Fuel - GC 6.21	67,298,035	\$ 0.05700	\$ 3,835,988	2,007,477	\$ 0.05700	\$ 114,426	69,305,511	\$ 0.05700	\$ 3,950,414	67,298,035	\$ 0.05700	\$ 3,835,988	2,007,477	\$ 0.05700	\$ 114,426
188	Fuel - GC BusinessCents/Energizer	630,298	\$ 0.03889	\$ 24,512	-	\$ 0.03889	\$ -	630,298	\$ 0.03889	\$ 24,512	630,298	\$ 0.03889	\$ 24,512	-	\$ 0.03889	\$ -
189	Fuel - GC Patron	2,765,304.84	\$ 0.04900	\$ 135,500	-	\$ 0.04900	\$ -	2,765,305	\$ 0.04900	\$ 135,500	2,765,305	\$ 0.04900	\$ 135,500	-	\$ 0.04900	\$ -
190	Total Summer Non-Fuel	1,494,050,549		\$ 48,483,489	129,335,370		\$ 4,032,031	1,623,385,920		\$ 57,052,006	1,494,050,549		\$ 48,466,124	129,335,370		\$ 4,092,548
191																
192	Total Revenues with Fuel			\$ 212,492,612			\$ 19,780,891			\$ 219,457,838			\$ 207,999,295			\$ 18,903,539
193																
194																
195	Combined Total Revenues with Fuel			\$232,273,502				\$219,457,838					\$226,902,834			
196																
197	Percentage Increase Over Existing Total Revenues									-5.52%			-2.31%			-2.31%
198																
199	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ 5,425,556			\$ 509,473

Work Paper H-5.5
Primary Voltage (< 3 MW) Rate Design Analysis

WP H-5.5

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year																
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin																
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues														
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)														
1	Basic Charges																													
2	Customer Charge			10.0%			10.0%					20.0%				20.0%														
3	Primary	876	\$	250.00	\$	219,000		144	\$	236.00	\$	33,984		1,020	\$	576.72	\$	588,257		876	\$	275.00	\$	240,900		144	\$	275.00	\$	39,600
4	House of Worship (HOW)	-	\$	250.00	\$	-		-	\$	236.00	\$	-		-	\$	275.00	\$	-		-	\$	275.00	\$	-		-	\$	275.00	\$	-
5	State (S)	108	\$	250.00	\$	27,000		-	\$	236.00	\$	-		108	\$	275.00	\$	29,700		-	\$	275.00	\$	-		-	\$	275.00	\$	-
6	Military (MIL)	-	\$	250.00	\$	-		-	\$	236.00	\$	-		-	\$	220.00	\$	-		-	\$	220.00	\$	-		-	\$	220.00	\$	-
7	State Contract (LTC)	84	\$	-	\$	-		-	\$	-	\$	-		84	\$	-	\$	-		-	\$	-	\$	-		-	\$	-	\$	-
8	State Contract Military (LTC-Mil)	12	\$	-	\$	-		-	\$	-	\$	-		12	\$	-	\$	-		-	\$	-	\$	-		-	\$	-	\$	-
9	Total Customer Charge	1,080		\$	246,000			144		\$	33,984			1,224		\$	705,908			1,080		\$	270,600			144		\$	39,600	
10																														
11	Delivery Charge																													
12	SECI	934,203	\$	2.50	\$	2,335,506		122,465	\$	2.36	\$	289,018		1,056,668	\$	3.53	\$	3,729,014		934,203	\$	3.50	\$	3,269,709		122,465	\$	3.50	\$	428,628
13	HOW	-	\$	2.50	\$	-		-	\$	2.36	\$	-		-	\$	3.53	\$	-		-	\$	3.50	\$	-		-	\$	3.50	\$	-
14	S	19,798	\$	2.50	\$	49,495		-	\$	2.36	\$	-		19,798	\$	3.53	\$	69,868		19,798	\$	3.50	\$	69,293		-	\$	3.50	\$	-
15	MIL	-	\$	2.50	\$	-		-	\$	2.36	\$	-		-	\$	3.53	\$	-		-	\$	2.80	\$	-		-	\$	2.80	\$	-
16	LTC	71,637	\$	-	\$	-		-	\$	-	\$	-		71,637	\$	3.53	\$	252,811		71,637	\$	-	\$	-		-	\$	-	\$	-
17	LTC-Mil	20,674	\$	-	\$	-		-	\$	-	\$	-		20,674	\$	3.53	\$	72,958		20,674	\$	-	\$	-		-	\$	-	\$	-
18	Total Delivery Charge			\$	2,385,002					\$	289,018					\$	4,124,652					\$	3,339,002					\$	428,628	
19																														
20	Total Basic Charges	1,080		\$	2,631,002			144		\$	323,002			1,224		\$	4,830,560			1,080		\$	3,609,602			144		\$	468,228	
21														-		\$	(4,124,652)			88.2%		\$	4,262,259			11.8%		\$	568,301	
22																														
23	Demand Charges																													
24	Summer	1,500		10.0%			10.0%						20.0%				20.0%													
25	All kW's	316,601	\$	10.00	\$	3,166,007		42,276	\$	9.44	\$	399,089		358,877	\$	8.90	\$	3,195,248		316,601	\$	8.50	\$	2,691,106		42,276	\$	8.50	\$	359,349
28	All kW's - HOW	-	\$	10.00	\$	-		-	\$	9.44	\$	-		-	\$	8.90	\$	-		-	\$	8.50	\$	-		-	\$	8.50	\$	-
31	All kW's - S	8,044	\$	10.00	\$	80,437		-	\$	9.44	\$	-		8,044	\$	8.90	\$	71,617		8,044	\$	8.50	\$	68,371		-	\$	8.50	\$	-
34	All kW's - MIL	-	\$	10.00	\$	-		-	\$	9.44	\$	-		-	\$	8.90	\$	-		-	\$	6.80	\$	-		-	\$	6.80	\$	-
37	All kW's - LTC	24,918	\$	12.54	\$	312,475		-	\$	12.54	\$	-		24,918	\$	8.90	\$	221,859		24,918	\$	12.54	\$	312,475		-	\$	12.54	\$	-
40	All kW's - LTC-Mil	9,111	\$	12.54	\$	114,253		-	\$	12.54	\$	-		9,111	\$	8.90	\$	81,120		9,111	\$	12.54	\$	114,253		-	\$	12.54	\$	-
43	Subtotal-Summer	358,674		\$	3,673,172			42,276		\$	399,089			400,950		\$	3,569,844			358,674		\$	3,186,206			42,276		\$	359,349	
44																														
45	Non-Summer																													
46	All kW's	617,602	\$	9.00	\$	5,558,417		80,189	\$	8.44	\$	676,793		697,791	\$	8.90	\$	6,212,751		617,602	\$	8.50	\$	5,249,616		80,189	\$	8.50	\$	681,605
49	All kW's - HOW	-	\$	9.00	\$	-		-	\$	8.44	\$	-		-	\$	8.90	\$	-		-	\$	8.50	\$	-		-	\$	8.50	\$	-
52	All kW's - S	11,754.39	\$	9.00	\$	105,789		-	\$	8.44	\$	-		11,754	\$	8.90	\$	104,655		11,754	\$	8.50	\$	99,912		-	\$	8.50	\$	-
55	All kW's - MIL	-	\$	9.00	\$	-		-	\$	8.44	\$	-		-	\$	8.90	\$	-		-	\$	6.80	\$	-		-	\$	6.80	\$	-
58	All kW's - LTC	46,719	\$	11.40	\$	532,599		-	\$	11.40	\$	-		46,719	\$	8.90	\$	415,962		46,719	\$	11.40	\$	532,599		-	\$	11.40	\$	-
61	All kW's - LTC-Mil	11,563	\$	11.40	\$	131,815		-	\$	11.40	\$	-		11,563	\$	8.90	\$	102,948		11,563	\$	11.40	\$	131,815		-	\$	11.40	\$	-
64	Subtotal-Winter	687,638		\$	6,328,620			80,189		\$	676,793			767,827		\$	6,836,316			687,638		\$	6,013,942			80,189		\$	681,605	
65																														
66	Adjustment to Reflect LTC Billed on Six Month Summer Season (May - Oct)			\$	21,346					\$	-											\$	21,346					\$	-	
67																														
68	Total Demand Charges	1,046,312		\$	10,023,138			122,465		\$	1,075,883			1,168,777		\$	10,406,160			1,046,312		\$	9,221,493			122,465		\$	1,040,954	
69														216,560		\$	(10,406,160)			89.5%		\$	9,315,796			10.5%		\$	1,090,364	
70																														
71	Energy Charges																													
72	Summer	1,095,000		10.0%			10.0%						20.0%				20.0%													
73	All kWhs	172,299,746	\$	0.01263	\$	2,176,146		16,240,561	\$	0.01192	\$	193,587		188,540,307	\$	0.00000	\$	0		172,299,746	\$	0.00500	\$	861,499		16,240,561	\$	0.00487	\$	79,092
76	All kWhs - HOW	-	\$	0.01263	\$	-		-	\$	0.01192	\$	-		-	\$	0.00000	\$	-		-	\$	0.00500	\$	-		-	\$	0.00487	\$	-
79	All kWhs - S	5,669,077	\$	0.01263	\$	71,600		-	\$	0.01192	\$	-		5,669,077	\$	0.00000	\$	0		5,669,077	\$	0.00500	\$	28,345		-	\$	0.00487	\$	-
82	All kWhs - MIL	-	\$	0.01263	\$	-		-	\$	0.01192	\$	-		-	\$	0.00000	\$	-		-	\$	0.00400	\$	-		-	\$	0.00390	\$	-
85	All kWhs - LTC	23,118,345	\$	0.01110	\$	256,614		-	\$	0.01110	\$	-		23,118,345	\$	0.00000	\$	0		23,118,345	\$	0.01110	\$	256,614		-	\$	0.01110	\$	-
88	All kWhs - LTC-Mil	4,224,898	\$	0.01110	\$	46,896		-	\$	0.01110	\$	-		4,224,898	\$	0.00000	\$	0		4,224,898	\$	0.01110	\$	46,896		-	\$	0.01110	\$	-
91	Subtotal-Summer	205,312,067		\$	2,551,256			16,240,561																						

Work Paper H-5.5
Primary Voltage (< 3 MW) Rate Design Analysis

WP H-5.5

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
117	Other Charges															
118	<i>Community Benefit Charges</i>			10.0%			10.0%						0.0%			0.0%
119	Customer Assistance Program	427,164,401	\$ 0.00065	\$ 277,657	39,156,834	\$ 0.00065	\$ 25,452	466,321,235	\$ -	\$ -	427,164,401	\$ 0.00065	\$ 277,657	39,156,834	\$ 0.00065	\$ 25,452
120	Customer Assistance Program - HOW	-	\$ 0.00065	\$ -	-	\$ 0.00065	\$ -	-	\$ -	\$ -	-	\$ 0.00065	\$ -	-	\$ 0.00065	\$ -
121	Customer Assistance Program - S	11,747,095	\$ 0.00065	\$ 7,636	-	\$ 0.00065	\$ -	11,747,095	\$ -	\$ -	11,747,095	\$ 0.00065	\$ 7,636	-	\$ 0.00065	\$ -
122	Customer Assistance Program - MIL	-	\$ 0.00065	\$ -	-	\$ 0.00065	\$ -	-	\$ -	\$ -	-	\$ 0.00065	\$ -	-	\$ 0.00065	\$ -
123	Customer Assistance Program - LTC	54,320,589	\$ -	\$ -	-	\$ -	\$ -	54,320,589	\$ -	\$ -	54,320,589	\$ -	\$ -	-	\$ -	\$ -
124	Customer Assistance Program - LTC-Mil	9,586,665	\$ -	\$ -	-	\$ -	\$ -	9,586,665	\$ -	\$ -	9,586,665	\$ -	\$ -	-	\$ -	\$ -
125	Service Area Lighting	427,164,401	\$ 0.00058	\$ 247,755	39,156,834	\$ -	\$ -	466,321,235	\$ 0.00072	\$ 334,383	427,164,401	\$ 0.00141	\$ 603,362	39,156,834	\$ -	\$ -
126	Service Area Lighting - HOW	-	\$ 0.00058	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ 0.00141	\$ -	-	\$ -	\$ -
127	Service Area Lighting - S	11,747,095	\$ 0.00058	\$ 6,813	-	\$ -	\$ -	11,747,095	\$ 0.00072	\$ 8,423	11,747,095	\$ 0.00141	\$ 16,593	-	\$ -	\$ -
128	Service Area Lighting - MIL	-	\$ 0.00058	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ 0.00141	\$ -	-	\$ -	\$ -
129	Service Area Lighting - LTC	54,320,589	\$ -	\$ -	-	\$ -	\$ -	54,320,589	\$ 0.00072	\$ 38,951	54,320,589	\$ -	\$ -	-	\$ -	\$ -
130	Service Area Lighting - LTC-Mil	9,586,665	\$ -	\$ -	-	\$ -	\$ -	9,586,665	\$ 0.00072	\$ 6,874	9,586,665	\$ -	\$ -	-	\$ -	\$ -
131	Energy Efficiency Services	427,164,401	\$ 0.00252	\$ 1,076,454	39,156,834	\$ 0.00252	\$ 98,675	466,321,235	\$ 0.00215	\$ 1,000,713	427,164,401	\$ 0.00240	\$ 1,025,491	39,156,834	\$ 0.00240	\$ 94,004
132	Energy Efficiency Services - HOW	-	\$ 0.00252	\$ -	-	\$ 0.00252	\$ -	-	\$ 0.00215	\$ -	-	\$ 0.00240	\$ -	-	\$ 0.00240	\$ -
133	Energy Efficiency Services - S	11,747,095	\$ 0.00252	\$ 29,603	-	\$ 0.00252	\$ -	11,747,095	\$ 0.00215	\$ 25,209	11,747,095	\$ 0.00240	\$ 28,201	-	\$ 0.00240	\$ -
134	Energy Efficiency Services - MIL	-	\$ 0.00252	\$ -	-	\$ 0.00252	\$ -	-	\$ 0.00215	\$ -	-	\$ 0.00240	\$ -	-	\$ 0.00240	\$ -
135	Energy Efficiency Services - LTC	54,320,589	\$ -	\$ -	-	\$ -	\$ -	54,320,589	\$ 0.00215	\$ 116,571	54,320,589	\$ -	\$ -	-	\$ -	\$ -
136	Energy Efficiency Services - LTC-Mil	9,586,665	\$ -	\$ -	-	\$ -	\$ -	9,586,665	\$ 0.00215	\$ 20,573	9,586,665	\$ -	\$ -	-	\$ -	\$ -
137	Subtotal-Community Benefit			\$ 1,645,918			\$ 124,127			\$ 1,551,697			\$ 1,958,939			\$ 119,456
138										\$ (0)						
139	<i>Regulatory Charges</i>															
140	Regulatory Charge	934,203	\$ 6.75000	\$ 6,305,867	122,465	\$ 6.75000	\$ 826,640	1,056,668	\$ 3.90775	\$ 4,129,198	934,203	\$ 3.16364	\$ 2,955,481	122,465	\$ 3.16364	\$ 387,436
141	Regulatory Charge - HOW	-	\$ 6.75000	\$ -	-	\$ 6.75000	\$ -	-	\$ 3.90775	\$ -	-	\$ 3.16364	\$ -	-	\$ 3.16364	\$ -
142	Regulatory Charge - S	19,798	\$ 6.75000	\$ 133,637	-	\$ 6.75000	\$ -	19,798	\$ 3.90775	\$ 77,366	19,798	\$ 3.16364	\$ 62,634	-	\$ 3.16364	\$ -
143	Regulatory Charge - MIL	-	\$ 6.75000	\$ -	-	\$ 6.75000	\$ -	-	\$ 3.90775	\$ -	-	\$ 3.16364	\$ -	-	\$ 3.16364	\$ -
144	Regulatory Charge - LTC	71,637	\$ -	\$ -	-	\$ -	\$ -	71,637	\$ 3.90775	\$ 279,942	71,637	\$ -	\$ -	-	\$ -	\$ -
145	Regulatory Charge - LTC-Mil	20,674	\$ -	\$ -	-	\$ -	\$ -	20,674	\$ 3.90775	\$ 80,788	20,674	\$ -	\$ -	-	\$ -	\$ -
146	Supplemental Regulatory Charge	934,203	\$ -	\$ -	122,465	\$ -	\$ -	1,056,668	\$ -	\$ -	934,203	\$ -	\$ -	122,465	\$ -	\$ -
147	Supplemental Regulatory Charge - HOW	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
148	Supplemental Regulatory Charge - S	19,798	\$ -	\$ -	-	\$ -	\$ -	19,798	\$ -	\$ -	19,798	\$ -	\$ -	-	\$ -	\$ -
149	Supplemental Regulatory Charge - MIL	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
150	Supplemental Regulatory Charge - LTC	71,637	\$ -	\$ -	-	\$ -	\$ -	71,637	\$ -	\$ -	71,637	\$ -	\$ -	-	\$ -	\$ -
151	Supplemental Regulatory Charge - LTC-Mil	20,674	\$ -	\$ -	-	\$ -	\$ -	20,674	\$ -	\$ -	20,674	\$ -	\$ -	-	\$ -	\$ -
152	Subtotal-Regulatory Charges			\$ 6,439,504			\$ 826,640			\$ 4,567,294			\$ 3,018,115			\$ 387,436
153										\$ -						
154																
155	Total Other Charges			\$ 8,085,423			\$ 950,767			\$ 6,118,991			\$ 4,977,054			\$ 506,891
156																
157																
158	Total Revenues without Fuel			\$ 25,687,672			\$ 2,708,236			\$ 21,355,711			\$ 20,712,078			\$ 2,206,767
159																
160	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
161																
162	Adjusted Total Revenues without Fuel			\$ 25,567,882			\$ 2,695,607			\$ 21,256,122			\$ 20,615,490			\$ 2,196,476
163																
164	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			-24.79%			-19.29%			-19.29%
165																

Work Paper H-5.5
Primary Voltage (< 3 MW) Rate Design Analysis

WP H-5.5

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
166	Power Supply and GreenChoice (Fuel) - Summer			10.0%			10.0%						0.0%			0.0%
167	Fuel	125,302,011	\$ 0.03068	\$ 3,844,266	15,228,696	\$ 0.03068	\$ 467,216	140,530,707	\$ 0.03338	\$ 4,691,532	125,302,011	\$ 0.03076	\$ 3,854,236	15,228,696	\$ 0.03076	\$ 468,428
168	Fuel - HOW	-	\$ 0.03068	\$ -	-	\$ 0.03068	\$ -	-	\$ 0.03338	\$ -	-	\$ 0.03076	\$ -	-	\$ 0.03076	\$ -
169	Fuel - S	5,669,077	\$ 0.03068	\$ 173,927	-	\$ 0.03068	\$ -	5,669,077	\$ 0.03338	\$ 189,259	5,669,077	\$ 0.03076	\$ 174,378	-	\$ 0.03076	\$ -
170	Fuel - MIL	-	\$ 0.03068	\$ -	-	\$ 0.03068	\$ -	-	\$ 0.03338	\$ -	-	\$ 0.03076	\$ -	-	\$ 0.03076	\$ -
171	Fuel - LTC	23,118,345	\$ 0.03068	\$ 709,271	-	\$ 0.03068	\$ -	23,118,345	\$ 0.03338	\$ 771,792	23,118,345	\$ 0.03076	\$ 711,110	-	\$ 0.03076	\$ -
172	Fuel - LTC-Mil	4,224,898	\$ 0.03068	\$ 129,620	-	\$ 0.03068	\$ -	4,224,898	\$ 0.03338	\$ 141,046	4,224,898	\$ 0.03076	\$ 129,956	-	\$ 0.03076	\$ -
173	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
174	Fuel - GC 6.21	46,997,735	\$ 0.05700	\$ 2,678,871	1,011,865	\$ 0.05700	\$ 57,676	48,009,600	\$ 0.05700	\$ 2,736,547	46,997,735	\$ 0.05700	\$ 2,678,871	1,011,865	\$ 0.05700	\$ 57,676
175	Fuel - GC BusinessCents/Energizer	-	\$ 0.03818	\$ -	-	\$ 0.03818	\$ -	-	\$ 0.03818	\$ -	-	\$ 0.03818	\$ -	-	\$ 0.03818	\$ -
176	Fuel - GC Patron	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -
177	Total Summer Fuel	205,312,067		\$ 7,535,955	16,240,561		\$ 524,893	221,552,627		\$ 8,530,175	205,312,067		\$ 7,548,552	16,240,561		\$ 526,104
178																
179	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%			10.0%						0.0%			0.0%
180	Fuel	186,762,761	\$ 0.03068	\$ 5,729,882	21,488,480	\$ 0.03068	\$ 659,267	208,251,241	\$ 0.03338	\$ 6,952,341	186,762,761	\$ 0.03053	\$ 5,701,646	21,488,480	\$ 0.03053	\$ 656,018
181	Fuel - HOW	-	\$ 0.03068	\$ -	-	\$ 0.03068	\$ -	-	\$ 0.03338	\$ -	-	\$ 0.03053	\$ -	-	\$ 0.03053	\$ -
182	Fuel - S	6,078,018	\$ 0.03068	\$ 186,474	-	\$ 0.03068	\$ -	6,078,018	\$ 0.03338	\$ 202,911	6,078,018	\$ 0.03053	\$ 185,555	-	\$ 0.03053	\$ -
183	Fuel - MIL	-	\$ 0.03068	\$ -	-	\$ 0.03068	\$ -	-	\$ 0.03338	\$ -	-	\$ 0.03053	\$ -	-	\$ 0.03053	\$ -
184	Fuel - LTC	31,202,244	\$ 0.03068	\$ 957,285	-	\$ 0.03068	\$ -	31,202,244	\$ 0.03338	\$ 1,041,668	31,202,244	\$ 0.03053	\$ 952,568	-	\$ 0.03053	\$ -
185	Fuel - LTC-Mil	5,361,767	\$ 0.03068	\$ 164,499	-	\$ 0.03068	\$ -	5,361,767	\$ 0.03338	\$ 178,999	5,361,767	\$ 0.03053	\$ 163,688	-	\$ 0.03053	\$ -
186	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
187	Fuel - GC 6.21	68,101,893	\$ 0.05700	\$ 3,881,808	1,427,794	\$ 0.05700	\$ 81,384	69,529,687	\$ 0.05700	\$ 3,963,192	68,101,893	\$ 0.05700	\$ 3,881,808	1,427,794	\$ 0.05700	\$ 81,384
188	Fuel - GC BusinessCents/Energizer	-	\$ 0.03818	\$ -	-	\$ 0.03818	\$ -	-	\$ 0.03818	\$ -	-	\$ 0.03818	\$ -	-	\$ 0.03818	\$ -
189	Fuel - GC Patron	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -
190	Total Non-Summer Fuel	297,506,683		\$ 10,919,947	22,916,274		\$ 740,651	320,422,957		\$ 12,339,111	297,506,683		\$ 10,885,265	22,916,274		\$ 737,402
191																
192	Total Revenues with Fuel			\$ 44,023,783			\$ 3,961,150			\$ 42,125,408			\$ 39,049,308			\$ 3,459,983
193																
194																
195	Combined Total Revenues with Fuel			\$47,984,933						\$42,125,408			\$42,509,291			
196																
197	Percentage Increase Over Existing Total Revenues									-12.21%			-11.41%			-11.41%
198																
199	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ 67,344			\$ 5,794

Work Paper H-5.6
Primary Voltage (≥ 3 < 20 MW) Rate Design Analysis

WP H-5.6

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Basic Charges															
2	<i>Customer Charge</i>															
3	Primary		\$ 2,000.00			\$ 1,872.00			\$ 8,010.51			\$ 2,200.00			\$ 2,200.00	
4	House of Worship (HOW)		\$ 2,000.00			\$ 1,872.00			\$ 8,010.51			\$ 2,200.00			\$ 2,200.00	
5	State (S)		\$ 2,000.00			\$ 1,872.00			\$ 8,010.51			\$ 2,200.00			\$ 2,200.00	
6	Military (MIL)		\$ 2,000.00			\$ 1,872.00			\$ 8,010.51			\$ 1,760.00			\$ 1,760.00	
7	State Contract (LTC)		\$ -			\$ -			\$ 8,010.51			\$ -			\$ -	
8	Total Customer Charge															
9																
10	<i>Delivery Charge</i>															
11	SEC1		\$ 3.50			\$ 3.28			\$ 4.18			\$ 4.00			\$ 4.00	
12	HOW		\$ 3.50			\$ 3.28			\$ 4.18			\$ 4.00			\$ 4.00	
13	S		\$ 3.50			\$ 3.28			\$ 4.18			\$ 4.00			\$ 4.00	
14	MIL		\$ 3.50			\$ 3.28			\$ 4.18			\$ 3.20			\$ 3.20	
15	LTC		\$ -			\$ -			\$ 4.18			\$ -			\$ -	
16	Total Delivery Charge															
17																
18	Total Basic Charges		\$ 3,460,980			\$ 246,834			\$ 6,631,875			\$ 3,938,949			\$ 300,022	
19																
20																
21	Demand Charges															
22	<i>Summer</i>															
23	All kW's		\$ 11.25			\$ 10.53			\$ 9.73			\$ 9.50			\$ 9.50	
26	All kW's - HOW		\$ 11.25			\$ 10.53			\$ 9.73			\$ 9.50			\$ 9.50	
29	All kW's - S		\$ 11.25			\$ 10.53			\$ 9.73			\$ 9.50			\$ 9.50	
32	All kW's - MIL		\$ 11.25			\$ 10.53			\$ 9.73			\$ 7.60			\$ 7.60	
35	All kW's - LTC		\$ 12.54			\$ 12.54			\$ 9.73			\$ 12.54			\$ 12.54	
38	Subtotal-Summer															
39																
40	<i>Non-Summer</i>															
41	All kW's		\$ 10.25			\$ 9.53			\$ 9.73			\$ 9.50			\$ 9.50	
44	All kW's - HOW		\$ 10.25			\$ 9.53			\$ 9.73			\$ 9.50			\$ 9.50	
47	All kW's - S		\$ 10.25			\$ 9.53			\$ 9.73			\$ 9.50			\$ 9.50	
50	All kW's - MIL		\$ 10.25			\$ 9.53			\$ 9.73			\$ 7.60			\$ 7.60	
53	All kW's - LTC		\$ 11.40			\$ 11.40			\$ 9.73			\$ 11.40			\$ 11.40	
56	Subtotal-Winter															
57																
58	Adjustment to Reflect LTC Billed on Six Month Summer Season (May - Oct)															
59																
60	Total Demand Charges		\$ 11,696,661			\$ 676,430			\$ 11,181,540			\$ 10,760,703			\$ 649,852	
61																
62																
63	Energy Charges															
64	<i>Summer</i>															
65	All kWhs		\$ 0.01265			\$ 0.01184			\$ 0.00000			\$ 0.00360			\$ 0.00350	
68	All kWhs - HOW		\$ 0.01265			\$ 0.01184			\$ 0.00000			\$ 0.00360			\$ 0.00350	
71	All kWhs - S		\$ 0.01265			\$ 0.01184			\$ 0.00000			\$ 0.00360			\$ 0.00350	
74	All kWhs - MIL		\$ 0.01265			\$ 0.01184			\$ 0.00000			\$ 0.00288			\$ 0.00280	
77	All kWhs - LTC		\$ 0.01110			\$ 0.01110			\$ 0.00000			\$ 0.01110			\$ 0.01110	
80	Subtotal-Summer															
81																
82	<i>Non-Summer</i>															
83	All kWhs		\$ 0.00765			\$ 0.00716			\$ 0.00000			\$ 0.00360			\$ 0.00350	
86	All kWhs - HOW		\$ 0.00765			\$ 0.00716			\$ 0.00000			\$ 0.00360			\$ 0.00350	
89	All kWhs - S		\$ 0.00765			\$ 0.00716			\$ 0.00000			\$ 0.00360			\$ 0.00350	
92	All kWhs - MIL		\$ 0.00765			\$ 0.00716			\$ 0.00000			\$ 0.00288			\$ 0.00280	
95	All kWhs - LTC		\$ 0.01110			\$ 0.01110			\$ 0.00000			\$ 0.01110			\$ 0.01110	
98	Subtotal-Non-Summer															
99																
100	Total Energy Charges		\$ 6,114,770			\$ 437,332			\$ 0			\$ 3,027,150			\$ 171,467	
101																
102																

Work Paper H-5.6
Primary Voltage (≥ 3 < 20 MW) Rate Design Analysis

WP H-5.6

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
103	Other Charges															
104	<i>Community Benefit Charges</i>															
105	Customer Assistance Program	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
106	Customer Assistance Program - HOW	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
107	Customer Assistance Program - S	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
108	Customer Assistance Program - MIL	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
109	Customer Assistance Program - LTC	\$	-		\$	-		\$	-		\$	-		\$	-	
110	Service Area Lighting	\$	0.00054		\$	-		\$	0.00065		\$	0.00141		\$	-	
111	Service Area Lighting - HOW	\$	0.00054		\$	-		\$	0.00065		\$	0.00141		\$	-	
112	Service Area Lighting - S	\$	0.00054		\$	-		\$	0.00065		\$	0.00141		\$	-	
113	Service Area Lighting - MIL	\$	0.00054		\$	-		\$	0.00065		\$	0.00141		\$	-	
114	Service Area Lighting - LTC	\$	-		\$	-		\$	0.00065		\$	-		\$	-	
115	Energy Efficiency Services	\$	0.00049		\$	0.00049		\$	0.00194		\$	0.00240		\$	0.00240	
116	Energy Efficiency Services - HOW	\$	0.00049		\$	0.00049		\$	0.00194		\$	0.00240		\$	0.00240	
117	Energy Efficiency Services - S	\$	0.00049		\$	0.00049		\$	0.00194		\$	0.00240		\$	0.00240	
118	Energy Efficiency Services - MIL	\$	0.00049		\$	0.00049		\$	0.00194		\$	0.00240		\$	0.00240	
119	Energy Efficiency Services - LTC	\$	-		\$	-		\$	0.00194		\$	-		\$	-	
120	Subtotal-Community Benefit			\$ 873,401			\$ 55,849			\$ 1,744,494			\$ 2,320,322			\$ 149,455
121										\$ (0)						
122	<i>Regulatory Charges</i>															
123	Regulatory Charge	\$	0.69000		\$	0.69000		\$	3.61034		\$	3.16364		\$	3.16364	
124	Regulatory Charge - HOW	\$	0.69000		\$	0.69000		\$	3.61034		\$	3.16364		\$	3.16364	
125	Regulatory Charge - S	\$	0.69000		\$	0.69000		\$	3.61034		\$	3.16364		\$	3.16364	
126	Regulatory Charge - MIL	\$	0.69000		\$	0.69000		\$	3.61034		\$	3.16364		\$	3.16364	
127	Regulatory Charge - LTC	\$	-		\$	-		\$	3.61034		\$	-		\$	-	
128	Supplemental Regulatory Charge	\$	-		\$	-		\$	-		\$	-		\$	-	
129	Supplemental Regulatory Charge - HOW	\$	-		\$	-		\$	-		\$	-		\$	-	
130	Supplemental Regulatory Charge - S	\$	-		\$	-		\$	-		\$	-		\$	-	
131	Supplemental Regulatory Charge - MIL	\$	-		\$	-		\$	-		\$	-		\$	-	
132	Supplemental Regulatory Charge - LTC	\$	-		\$	-		\$	-		\$	-		\$	-	
133	Subtotal-Regulatory Charges			\$ 606,605			\$ 47,200			\$ 4,147,069			\$ 2,781,274			\$ 216,410
134										\$ -						
135																
136	Total Other Charges			\$ 1,480,005			\$ 103,049			\$ 5,891,564			\$ 5,101,596			\$ 365,866
137																
138																
139	Total Revenues without Fuel			\$ 22,752,417			\$ 1,463,645			\$ 23,704,978			\$ 22,828,398			\$ 1,487,207
140																
141	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
142																
143	Adjusted Total Revenues without Fuel			\$ 22,646,315			\$ 1,456,820			\$ 23,594,434			\$ 22,721,941			\$ 1,480,271
144																
145	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			-2.11%			0.41%			0.41%
146																

Work Paper H-5.6
Primary Voltage (≥ 3 < 20 MW) Rate Design Analysis

WP H-5.6

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
147	Power Supply and GreenChoice (Fuel) - Summer															
148	Fuel		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
149	Fuel - HOW		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
150	Fuel - S		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
151	Fuel - MIL		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
152	Fuel - LTC		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
153	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500	
154	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700	
155	Fuel - GC BusinessCents/Energizer		\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818	
156	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900	
157	Total Summer Fuel			\$ 7,742,143			\$ 567,444			\$ 8,931,715			\$ 7,758,995			\$ 568,916
158																
159	Power Supply and GreenChoice (Fuel) - Non-Summer															
160	Fuel		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
161	Fuel - HOW		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
162	Fuel - S		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
163	Fuel - MIL		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
164	Fuel - LTC		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
165	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500	
166	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700	
167	Fuel - GC BusinessCents/Energizer		\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818	
168	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900	
169	Total Non-Summer Fuel			\$ 12,865,944			\$ 935,588			\$ 14,834,737			\$ 12,812,737			\$ 930,977
170																
171	Total Revenues with Fuel			\$ 43,254,403			\$ 2,959,852			\$ 47,360,886			\$ 43,293,673			\$ 2,980,165
172																
173										(0)						
174	Combined Total Revenues with Fuel			\$46,214,255					\$47,360,886				\$46,273,838			
175																
176	Percentage Increase Over Existing Total Revenues								2.48%			0.13%			0.13%	
177																
178	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ (1,354,962)		\$ (101,853)	

Work Paper H-5.7
Primary Voltage (≥ 20 MW) Rate Design Analysis

WP H-5.7

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Basic Charges															
2	<i>Customer Charge</i>			10.0%			10.0%						20.0%			20.0%
3	Primary		\$ 2,500.00			\$ 2,500.00			\$ 15,468.17			\$ 2,750.00			\$ 2,750.00	
4	House of Worship (HOW)		\$ 2,500.00			\$ 2,500.00			\$ 15,468.17			\$ 2,750.00			\$ 2,750.00	
5	State (S)		\$ 2,500.00			\$ 2,500.00			\$ 15,468.17			\$ 2,750.00			\$ 2,750.00	
6	Military (MIL)		\$ 2,500.00			\$ 2,500.00			\$ 15,468.17			\$ 2,200.00			\$ 2,200.00	
7	Independent School District (ISD)		\$ 2,250.00			\$ 2,250.00			\$ 15,468.17			\$ 2,200.00			\$ 2,200.00	
8	Total Customer Charge															
9																
10	<i>Delivery Charge</i>															
11	SEC1		\$ 3.50			\$ 3.50			\$ 4.51			\$ 4.50			\$ 4.50	
12	HOW		\$ 3.50			\$ 3.50			\$ 4.51			\$ 4.50			\$ 4.50	
13	S		\$ 3.50			\$ 3.50			\$ 4.51			\$ 4.50			\$ 4.50	
14	MIL		\$ 3.50			\$ 3.50			\$ 4.51			\$ 3.60			\$ 3.60	
15	ISD		\$ 3.15			\$ 3.15			\$ 4.51			\$ 3.60			\$ 3.60	
16	Total Delivery Charge															
17																
18	Total Basic Charges			\$ 6,777,563			\$ -			\$ 9,175,822			\$ 8,697,295			\$ -
19																\$ -
20																
21	Demand Charges															
22	<i>Summer</i>						10.0%						20.0%			20.0%
23	All kW's		\$ 12.00			\$ 12.00			\$ 11.58			\$ 10.25			\$ 10.25	
26	All kW's - HOW		\$ 12.00			\$ 12.00			\$ 11.58			\$ 10.25			\$ 10.25	
29	All kW's - S		\$ 12.00			\$ 12.00			\$ 11.58			\$ 10.25			\$ 10.25	
32	All kW's - MIL		\$ 12.00			\$ 12.00			\$ 11.58			\$ 8.20			\$ 8.20	
35	All kW's - ISD		\$ 10.80			\$ 10.80			\$ 11.58			\$ 8.20			\$ 8.20	
38	Subtotal-Summer															
39																
40	<i>Non-Summer</i>															
41	All kW's		\$ 11.00			\$ 11.00			\$ 11.58			\$ 10.25			\$ 10.25	
44	All kW's - HOW		\$ 11.00			\$ 11.00			\$ 11.58			\$ 10.25			\$ 10.25	
47	All kW's - S		\$ 11.00			\$ 11.00			\$ 11.58			\$ 10.25			\$ 10.25	
50	All kW's - MIL		\$ 11.00			\$ 11.00			\$ 11.58			\$ 8.20			\$ 8.20	
53	All kW's - ISD		\$ 9.90			\$ 9.90			\$ 11.58			\$ 8.20			\$ 8.20	
56	Subtotal-Winter															
57																
58	Total Demand Charges			\$ 21,631,657						\$ 22,132,698			\$ 19,585,006			\$ -
59																
60																
61	Energy Charges															
62	<i>Summer</i>						10.0%						20.0%			20.0%
63	All kWh's		\$ 0.00760			\$ 0.00760			\$ 0.00000			\$ 0.00300			\$ 0.00300	
66	All kWh's - HOW		\$ 0.00760			\$ 0.00760			\$ 0.00000			\$ 0.00300			\$ 0.00300	
69	All kWh's - S		\$ 0.00760			\$ 0.00760			\$ 0.00000			\$ 0.00300			\$ 0.00300	
72	All kWh's - MIL		\$ 0.00760			\$ 0.00760			\$ 0.00000			\$ 0.00240			\$ 0.00240	
75	All kWh's - ISD		\$ 0.00684			\$ 0.00684			\$ 0.00000			\$ 0.00240			\$ 0.00240	
78	Subtotal-Summer															
79																
80	<i>Non-Summer</i>															
81	All kWh's		\$ 0.00260			\$ 0.00260			\$ 0.00000			\$ 0.00300			\$ 0.00300	
84	All kWh's - HOW		\$ 0.00260			\$ 0.00260			\$ 0.00000			\$ 0.00300			\$ 0.00300	
87	All kWh's - S		\$ 0.00260			\$ 0.00260			\$ 0.00000			\$ 0.00300			\$ 0.00300	
90	All kWh's - MIL		\$ 0.00260			\$ 0.00260			\$ 0.00000			\$ 0.00240			\$ 0.00240	
93	All kWh's - ISD		\$ 0.00234			\$ 0.00234			\$ 0.00000			\$ 0.00240			\$ 0.00240	
96	Subtotal-Non-Summer															
97																
98	Total Energy Charges			\$ 5,732,910			\$ -			\$ 0			\$ 3,916,261			\$ -
99																
100																

Work Paper H-5.7
Primary Voltage (≥ 20 MW) Rate Design Analysis

WP H-5.7

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
101	Other Charges															
102	<i>Community Benefit Charges</i>			10.0%			10.0%						0.0%			0.0%
103	Customer Assistance Program	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
104	Customer Assistance Program - HOW	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
105	Customer Assistance Program - S	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
106	Customer Assistance Program - MIL	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
107	Customer Assistance Program - ISD	\$	0.00059		\$	0.00059		\$	-		\$	0.00065		\$	0.00065	
108	Service Area Lighting	\$	0.00051		\$	-		\$	0.00062		\$	0.00141		\$	-	
109	Service Area Lighting - HOW	\$	0.00051		\$	-		\$	0.00062		\$	0.00141		\$	-	
110	Service Area Lighting - S	\$	0.00051		\$	-		\$	0.00062		\$	0.00141		\$	-	
111	Service Area Lighting - MIL	\$	0.00051		\$	-		\$	0.00062		\$	0.00141		\$	-	
112	Service Area Lighting - ISD	\$	0.00046		\$	-		\$	0.00062		\$	0.00141		\$	-	
113	Energy Efficiency Services	\$	0.00114		\$	0.00114		\$	0.00184		\$	0.00240		\$	0.00240	
114	Energy Efficiency Services - HOW	\$	0.00114		\$	0.00114		\$	0.00184		\$	0.00240		\$	0.00240	
115	Energy Efficiency Services - S	\$	0.00114		\$	0.00114		\$	0.00184		\$	0.00240		\$	0.00240	
116	Energy Efficiency Services - MIL	\$	0.00114		\$	0.00114		\$	0.00184		\$	0.00240		\$	0.00240	
117	Energy Efficiency Services - ISD	\$	0.00103		\$	0.00103		\$	0.00184		\$	0.00240		\$	0.00240	
118	Subtotal-Community Benefit			\$ 3,002,467			\$ -			\$ 3,207,073			\$ 5,826,320			\$ -
119										\$ (0)						
120	<i>Regulatory Charges</i>															
121	Regulatory Charge	\$	5.18000		\$	5.18000		\$	4.47082		\$	3.16364		\$	3.16364	
122	Regulatory Charge - HOW	\$	5.18000		\$	5.18000		\$	4.47082		\$	3.16364		\$	3.16364	
123	Regulatory Charge - S	\$	5.18000		\$	5.18000		\$	4.47082		\$	3.16364		\$	3.16364	
124	Regulatory Charge - MIL	\$	5.18000		\$	5.18000		\$	4.47082		\$	3.16364		\$	3.16364	
125	Regulatory Charge - ISD	\$	4.66200		\$	4.66200		\$	4.47082		\$	3.16364		\$	3.16364	
126	Supplemental Regulatory Charge	\$	-		\$	-		\$	-		\$	-		\$	-	
127	Supplemental Regulatory Charge - HOW	\$	-		\$	-		\$	-		\$	-		\$	-	
128	Supplemental Regulatory Charge - S	\$	-		\$	-		\$	-		\$	-		\$	-	
129	Supplemental Regulatory Charge - MIL	\$	-		\$	-		\$	-		\$	-		\$	-	
130	Supplemental Regulatory Charge - ISD	\$	-		\$	-		\$	-		\$	-		\$	-	
131	Subtotal-Regulatory Charges			\$ 9,897,593			\$ -			\$ 8,542,549			\$ 6,044,869			\$ -
132										\$ -						
133																
134	Total Other Charges			\$ 12,900,060			\$ -			\$ 11,749,622			\$ 11,871,189			\$ -
135																
136																
137	Total Revenues without Fuel			\$ 47,042,189			\$ -			\$ 43,058,142			\$ 44,069,751			\$ -
138																
139	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
140																
141	Adjusted Total Revenues without Fuel			\$ 46,822,816			\$ -			\$ 42,857,348			\$ 43,864,240			\$ -
142																
143	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			-8.47%			-6.32%			-6.32%
144																

Work Paper H-5.7
Primary Voltage (≥ 20 MW) Rate Design Analysis

WP H-5.7

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)				(J)	(K)	(L)	(M)	(N)	(O)
145	Power Supply and GreenChoice (Fuel) - Summer			10.0%			10.0%						0.0%			0.0%
146	Fuel		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
147	Fuel - HOW		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
148	Fuel - S		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
149	Fuel - MIL		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
150	Fuel - ISD		\$ 0.02761			\$ 0.02761			\$ 0.03338			\$ 0.03076			\$ 0.03076	
151	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500	
152	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700	
153	Fuel - GC BusinessCents/Energizer		\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818	
154	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900	
155	Total Summer Fuel			\$ 14,605,620	-		\$ -			\$ 15,842,647			\$ 14,642,071			\$ -
156																
157	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%			10.0%						0.0%			0.0%
158	Fuel		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
159	Fuel - HOW		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
160	Fuel - S		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
161	Fuel - MIL		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
162	Fuel - ISD		\$ 0.02761			\$ 0.02761			\$ 0.03338			\$ 0.03053			\$ 0.03053	
163	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500	
164	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700	
165	Fuel - GC BusinessCents/Energizer		\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818	
166	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900	
167	Total Non-Summer Fuel			\$ 26,155,313			\$ -			\$ 28,370,544			\$ 26,031,293			\$ -
168																
169	Total Revenues with Fuel			\$ 87,583,749			\$ -			\$ 87,070,539			\$ 84,537,604			\$ -
170										(0)						
171																
172	Combined Total Revenues with Fuel			\$87,583,749					\$87,070,539				\$84,537,604			
173																
174	Percentage Increase Over Existing Total Revenues									-0.59%			-3.48%			-3.48%
175																
176	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ (3,381,458)			\$ -

Work Paper H-5.8
Primary Voltage (≥ 20 MW @ 85% aLF) Rate Design Analysis

WP H-5.8

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Basic Charges															
2	<i>Customer Charge</i>															
3	Primary		\$ 12,000.00			\$ 12,000.00			\$ 15,468.17			\$ 15,470.00			\$ 15,470.00	
4	House of Worship (HOW)		\$ 12,000.00			\$ 12,000.00			\$ 15,468.17			\$ 15,470.00			\$ 15,470.00	
5	State (S)		\$ 12,000.00			\$ 12,000.00			\$ 15,468.17			\$ 15,470.00			\$ 15,470.00	
6	Military (MIL)		\$ 12,000.00			\$ 12,000.00			\$ 15,468.17			\$ 12,376.00			\$ 12,376.00	
7	Independent School District (ISD)		\$ 10,800.00			\$ 10,800.00			\$ 15,468.17			\$ 12,376.00			\$ 12,376.00	
8	Total Customer Charge															
9																
10	<i>Delivery Charge</i>															
11	SEC1		\$ 3.75			\$ 3.75			\$ 4.51			\$ 4.50			\$ 4.50	
12	HOW		\$ 3.75			\$ 3.75			\$ 4.51			\$ 4.50			\$ 4.50	
13	S		\$ 3.75			\$ 3.75			\$ 4.51			\$ 4.50			\$ 4.50	
14	MIL		\$ 3.75			\$ 3.75			\$ 4.51			\$ 3.60			\$ 3.60	
15	ISD		\$ 3.38			\$ 3.38			\$ 4.51			\$ 3.60			\$ 3.60	
16	Total Delivery Charge															
17																
18	Total Basic Charges			\$ 7,597,246			\$ -			\$ 9,175,822			\$ 9,155,215			\$ -
19													\$ 9,175,822			
20																
21	Demand Charges															
22	<i>Summer</i>															
23	All kW's		\$ 11.10			\$ 11.10			\$ 11.58			\$ 11.58			\$ 11.58	
26	All kW's - HOW		\$ 11.10			\$ 11.10			\$ 11.58			\$ 11.58			\$ 11.58	
29	All kW's - S		\$ 11.10			\$ 11.10			\$ 11.58			\$ 11.58			\$ 11.58	
32	All kW's - MIL		\$ 11.10			\$ 11.10			\$ 11.58			\$ 9.26			\$ 9.26	
35	All kW's - ISD		\$ 9.99			\$ 9.99			\$ 11.58			\$ 9.26			\$ 9.26	
38	Subtotal-Summer															
39																
40	<i>Non-Summer</i>															
41	All kW's		\$ 11.10			\$ 11.10			\$ 11.58			\$ 11.58			\$ 11.58	
44	All kW's - HOW		\$ 11.10			\$ 11.10			\$ 11.58			\$ 11.58			\$ 11.58	
47	All kW's - S		\$ 11.10			\$ 11.10			\$ 11.58			\$ 11.58			\$ 11.58	
50	All kW's - MIL		\$ 11.10			\$ 11.10			\$ 11.58			\$ 9.26			\$ 9.26	
53	All kW's - ISD		\$ 9.99			\$ 9.99			\$ 11.58			\$ 9.26			\$ 9.26	
56	Subtotal-Winter															
57																
58	Total Demand Charges			\$ 21,209,128			\$ -			\$ 22,132,698			\$ 22,126,280			\$ -
59																
60																
61	Energy Charges															
62	<i>Summer</i>															
63	All kWh's		\$ 0.00370			\$ 0.00370			\$ 0.00000			\$ -			\$ -	
66	All kWh's - HOW		\$ 0.00370			\$ 0.00370			\$ 0.00000			\$ -			\$ -	
69	All kWh's - S		\$ 0.00370			\$ 0.00370			\$ 0.00000			\$ -			\$ -	
72	All kWh's - MIL		\$ 0.00370			\$ 0.00370			\$ 0.00000			\$ -			\$ -	
75	All kWh's - ISD		\$ 0.00333			\$ 0.00333			\$ 0.00000			\$ -			\$ -	
78	Subtotal-Summer															
79																
80	<i>Non-Summer</i>															
81	All kWh's		\$ 0.00370			\$ 0.00370			\$ 0.00000			\$ -			\$ -	
84	All kWh's - HOW		\$ 0.00370			\$ 0.00370			\$ 0.00000			\$ -			\$ -	
87	All kWh's - S		\$ 0.00370			\$ 0.00370			\$ 0.00000			\$ -			\$ -	
90	All kWh's - MIL		\$ 0.00370			\$ 0.00370			\$ 0.00000			\$ -			\$ -	
93	All kWh's - ISD		\$ 0.00333			\$ 0.00333			\$ 0.00000			\$ -			\$ -	
96	Subtotal-Non-Summer															
97																
98	Total Energy Charges			\$ 4,830,055			\$ -			\$ 0			\$ -			\$ -
99													\$ 0			
100																

Work Paper H-5.8
Primary Voltage (≥ 20 MW @ 85% aLF) Rate Design Analysis

WP H-5.8

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
101	Other Charges															
102	<i>Community Benefit Charges</i>															
103	Customer Assistance Program		\$ 0.00065			\$ 0.00065			\$ -			\$ 0.00065			\$ 0.00065	
104	Customer Assistance Program - HOW		\$ 0.00065			\$ 0.00065			\$ -			\$ 0.00065			\$ 0.00065	
105	Customer Assistance Program - S		\$ 0.00065			\$ 0.00065			\$ -			\$ 0.00065			\$ 0.00065	
106	Customer Assistance Program - MIL		\$ 0.00065			\$ 0.00065			\$ -			\$ 0.00065			\$ 0.00065	
107	Customer Assistance Program - ISD		\$ 0.00059			\$ 0.00059			\$ -			\$ 0.00065			\$ 0.00065	
108	Service Area Lighting		\$ -			\$ -			\$ 0.00062			\$ -			\$ -	
109	Service Area Lighting - HOW		\$ -			\$ -			\$ 0.00062			\$ -			\$ -	
110	Service Area Lighting - S		\$ -			\$ -			\$ 0.00062			\$ -			\$ -	
111	Service Area Lighting - MIL		\$ -			\$ -			\$ 0.00062			\$ -			\$ -	
112	Service Area Lighting - ISD		\$ -			\$ -			\$ 0.00062			\$ -			\$ -	
113	Energy Efficiency Services		\$ -			\$ -			\$ 0.00184			\$ -			\$ -	
114	Energy Efficiency Services - HOW		\$ -			\$ -			\$ 0.00184			\$ -			\$ -	
115	Energy Efficiency Services - S		\$ -			\$ -			\$ 0.00184			\$ -			\$ -	
116	Energy Efficiency Services - MIL		\$ -			\$ -			\$ 0.00184			\$ -			\$ -	
117	Energy Efficiency Services - ISD		\$ -			\$ -			\$ 0.00184			\$ -			\$ -	
118	Subtotal-Community Benefit			\$ 848,523			\$ -			\$ 3,207,073			\$ 848,523			\$ -
119										\$ (0)						
120	<i>Regulatory Charges</i>															
121	Regulatory Charge		\$ 5.18000			\$ 5.18000			\$ 4.47082			\$ 3.90609			\$ 3.90609	
122	Regulatory Charge - HOW		\$ 5.18000			\$ 5.18000			\$ 4.47082			\$ 3.90609			\$ 3.90609	
123	Regulatory Charge - S		\$ 5.18000			\$ 5.18000			\$ 4.47082			\$ 3.90609			\$ 3.90609	
124	Regulatory Charge - MIL		\$ 5.18000			\$ 5.18000			\$ 4.47082			\$ 3.90609			\$ 3.90609	
125	Regulatory Charge - ISD		\$ 4.66200			\$ 4.66200			\$ 4.47082			\$ 3.90609			\$ 3.90609	
126	Supplemental Regulatory Charge		\$ -			\$ -			\$ -			\$ -			\$ -	
127	Supplemental Regulatory Charge - HOW		\$ -			\$ -			\$ -			\$ -			\$ -	
128	Supplemental Regulatory Charge - S		\$ -			\$ -			\$ -			\$ -			\$ -	
129	Supplemental Regulatory Charge - MIL		\$ -			\$ -			\$ -			\$ -			\$ -	
130	Supplemental Regulatory Charge - ISD		\$ -			\$ -			\$ -			\$ -			\$ -	
131	Subtotal-Regulatory Charges			\$ 9,897,593			\$ -			\$ 8,542,549			\$ 7,463,487			\$ -
132										\$ -						
133																
134	Total Other Charges			\$ 10,746,116			\$ -			\$ 11,749,622			\$ 8,312,010			\$ -
135																
136																
137	Total Revenues without Fuel			\$ 44,382,545			\$ -			\$ 43,058,142			\$ 39,593,505			\$ -
138																
139	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
140																
141	Adjusted Total Revenues without Fuel			\$ 44,175,575			\$ -			\$ 42,857,348			\$ 39,408,867			\$ -
142																
143	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			-2.98%			-10.79%			-10.79%
144																

Work Paper H-5.8
Primary Voltage (≥ 20 MW @ 85% aLF) Rate Design Analysis

WP H-5.8

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
145	Power Supply and GreenChoice (Fuel) - Summer															
146	Fuel		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
147	Fuel - HOW		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
148	Fuel - S		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
149	Fuel - MIL		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03076			\$ 0.03076	
150	Fuel - ISD		\$ 0.02761			\$ 0.02761			\$ 0.03338			\$ 0.03076			\$ 0.03076	
151	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500	
152	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700	
153	Fuel - GC BusinessCents/Energizer		\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818	
154	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900	
155	Total Summer Fuel			\$ 14,605,620	-		\$ -			\$ 15,842,647			\$ 14,642,071	-		\$ -
156																
157	Power Supply and GreenChoice (Fuel) - Non-Summer															
158	Fuel		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
159	Fuel - HOW		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
160	Fuel - S		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
161	Fuel - MIL		\$ 0.03068			\$ 0.03068			\$ 0.03338			\$ 0.03053			\$ 0.03053	
162	Fuel - ISD		\$ 0.02761			\$ 0.02761			\$ 0.03338			\$ 0.03053			\$ 0.03053	
163	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500	
164	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700	
165	Fuel - GC BusinessCents/Energizer		\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818			\$ 0.03818	
166	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900	
167	Total Non-Summer Fuel			\$ 26,155,313			\$ -			\$ 28,370,544			\$ 26,031,293			\$ -
168																
169	Total Revenues with Fuel			\$ 84,936,508			\$ -			\$ 87,070,539			\$ 80,082,232			\$ -
170										(0)						
171																
172	Combined Total Revenues with Fuel			\$84,936,508					\$87,070,539				\$80,082,232			
173																
174	Percentage Increase Over Existing Total Revenues								2.51%			-5.72%			-5.72%	
175																
176	Over/(Under) Recovery from Cost of Service (excluding CAP)											\$ (7,836,830)			\$ -	

Work Paper H-5.9
Transmission Service Rate Design Analysis

WP H-5.9

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Basic Charges															
2	<i>Customer Charge</i>															
3	Transmission		\$ 2,500.00			\$ 2,500.00			\$ 8,671.39			\$ 2,750.00			\$ 2,750.00	
4	House of Worship (HOW)		\$ 2,500.00			\$ 2,500.00			\$ 8,671.39			\$ 2,750.00			\$ 2,750.00	
5	State (S)		\$ 2,500.00			\$ 2,500.00			\$ 8,671.39			\$ 2,750.00			\$ 2,750.00	
6	Military (MIL)		\$ 2,500.00			\$ 2,500.00			\$ 8,671.39			\$ 2,200.00			\$ 2,200.00	
7	State Contract (LTC)		\$ -			\$ -			\$ 8,671.39			\$ -			\$ -	
8	Total Customer Charge															
9																
10	<i>Delivery Charge</i>															
11	SEC1		\$ -			\$ -			\$ 0.74			\$ -			\$ -	
12	HOW		\$ -			\$ -			\$ 0.74			\$ -			\$ -	
13	S		\$ -			\$ -			\$ 0.74			\$ -			\$ -	
14	MIL		\$ -			\$ -			\$ 0.74			\$ -			\$ -	
15	LTC		\$ -			\$ -			\$ 0.74			\$ -			\$ -	
16	Total Delivery Charge															
17																
18	Total Basic Charges									\$ 341,146						
19																
20																
21	Demand Charges															
22	<i>Summer</i>															
23	All kW's		\$ 12.00			\$ 12.00			\$ 4.03			\$ 12.00			\$ 12.00	
26	All kW's - HOW		\$ 12.00			\$ 12.00			\$ 4.03			\$ 12.00			\$ 12.00	
29	All kW's - S		\$ 12.00			\$ 12.00			\$ 4.03			\$ 12.00			\$ 12.00	
32	All kW's - MIL		\$ 12.00			\$ 12.00			\$ 4.03			\$ 9.60			\$ 9.60	
35	All kW's - LTC		\$ 12.54			\$ 12.54			\$ 4.03			\$ 12.54			\$ 12.54	
38	Subtotal-Summer															
39																
40	<i>Non-Summer</i>															
41	All kW's		\$ 11.00			\$ 11.00			\$ 4.03			\$ 12.00			\$ 12.00	
44	All kW's - HOW		\$ 11.00			\$ 11.00			\$ 4.03			\$ 12.00			\$ 12.00	
47	All kW's - S		\$ 11.00			\$ 11.00			\$ 4.03			\$ 12.00			\$ 12.00	
50	All kW's - MIL		\$ 11.00			\$ 11.00			\$ 4.03			\$ 9.60			\$ 9.60	
53	All kW's - LTC		\$ 11.40			\$ 11.40			\$ 4.03			\$ 11.40			\$ 11.40	
56	Subtotal-Winter															
57																
58	Adjustment to Reflect LTC Billed on Six Month Summer Season (May - Oct)															
59	Add LTC Standby Charges															
60																
61	Total Demand Charges		\$ 872,304			\$ 242,602			\$ 158,528			\$ 875,285			\$ 257,693	
62																
63																
64	Energy Charges															
65	<i>Summer</i>															
66	All kWh's		\$ 0.00815			\$ 0.00815			\$ 0.00000			\$ 0.00500			\$ 0.00500	
69	All kWh's - HOW		\$ 0.00815			\$ 0.00815			\$ 0.00000			\$ 0.00500			\$ 0.00500	
72	All kWh's - S		\$ 0.00815			\$ 0.00815			\$ 0.00000			\$ 0.00500			\$ 0.00500	
75	All kWh's - MIL		\$ 0.00815			\$ 0.00815			\$ 0.00000			\$ 0.00400			\$ 0.00400	
78	All kWh's - LTC		\$ 0.01110			\$ 0.01110			\$ 0.00000			\$ 0.01110			\$ 0.01110	
81	Subtotal-Summer															
82																
83	<i>Non-Summer</i>															
84	All kWh's		\$ 0.00615			\$ 0.00615			\$ 0.00000			\$ 0.00500			\$ 0.00500	
87	All kWh's - HOW		\$ 0.00615			\$ 0.00615			\$ 0.00000			\$ 0.00500			\$ 0.00500	
90	All kWh's - S		\$ 0.00615			\$ 0.00615			\$ 0.00000			\$ 0.00500			\$ 0.00500	
93	All kWh's - MIL		\$ 0.00615			\$ 0.00615			\$ 0.00000			\$ 0.00400			\$ 0.00400	
96	All kWh's - LTC		\$ 0.01110			\$ 0.01110			\$ 0.00000			\$ 0.01110			\$ 0.01110	
99	Subtotal-Non-Summer															
100																
101	Total Energy Charges		\$ 32,730			\$ 127,056			\$ 0			\$ 25,266			\$ 93,071	
102																
103																

Work Paper H-5.9
Transmission Service Rate Design Analysis

WP H-5.9

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
104	Other Charges															
105	<i>Community Benefit Charges</i>															
106	Customer Assistance Program		\$ 0.00065			\$ 0.00065			\$ -			\$ 0.00065			\$ 0.00065	
107	Customer Assistance Program - HOW		\$ 0.00065			\$ 0.00065			\$ -			\$ 0.00065			\$ 0.00065	
108	Customer Assistance Program - S		\$ 0.00065			\$ 0.00065			\$ -			\$ 0.00065			\$ 0.00065	
109	Customer Assistance Program - MIL		\$ 0.00065			\$ 0.00065			\$ -			\$ 0.00065			\$ 0.00065	
110	Customer Assistance Program - LTC		\$ -			\$ -			\$ -			\$ -			\$ -	
111	Service Area Lighting		\$ 0.00045			\$ -			\$ 0.00053			\$ 0.00139			\$ -	
112	Service Area Lighting - HOW		\$ 0.00045			\$ -			\$ 0.00053			\$ 0.00139			\$ -	
113	Service Area Lighting - S		\$ 0.00045			\$ -			\$ 0.00053			\$ 0.00139			\$ -	
114	Service Area Lighting - MIL		\$ 0.00045			\$ -			\$ 0.00053			\$ 0.00139			\$ -	
115	Service Area Lighting - LTC		\$ -			\$ -			\$ 0.00053			\$ -			\$ -	
116	Energy Efficiency Services		\$ 0.00146			\$ 0.00146			\$ 0.00158			\$ 0.00237			\$ 0.00237	
117	Energy Efficiency Services - HOW		\$ 0.00146			\$ 0.00146			\$ 0.00158			\$ 0.00237			\$ 0.00237	
118	Energy Efficiency Services - S		\$ 0.00146			\$ 0.00146			\$ 0.00158			\$ 0.00237			\$ 0.00237	
119	Energy Efficiency Services - MIL		\$ 0.00146			\$ 0.00146			\$ 0.00158			\$ 0.00237			\$ 0.00237	
120	Energy Efficiency Services - LTC		\$ -			\$ -			\$ 0.00158			\$ -			\$ -	
121	Subtotal-Community Benefit			\$ 9,748			\$ 39,276			\$ 48,419			\$ 16,812			\$ 56,225
122																
123	<i>Regulatory Charges</i>															
124	Regulatory Charge		\$ 2.79000			\$ 2.79000			\$ 0.30871			\$ 3.12389			\$ 3.12389	
125	Regulatory Charge - HOW		\$ 2.79000			\$ 2.79000			\$ 0.30871			\$ 3.12389			\$ 3.12389	
126	Regulatory Charge - S		\$ 2.79000			\$ 2.79000			\$ 0.30871			\$ 3.12389			\$ 3.12389	
127	Regulatory Charge - MIL		\$ 2.79000			\$ 2.79000			\$ 0.30871			\$ 3.12389			\$ 3.12389	
128	Regulatory Charge - LTC		\$ -			\$ -			\$ 0.30871			\$ -			\$ -	
129	Supplemental Regulatory Charge		\$ -			\$ -			\$ -			\$ -			\$ -	
130	Supplemental Regulatory Charge - HOW		\$ -			\$ -			\$ -			\$ -			\$ -	
131	Supplemental Regulatory Charge - S		\$ -			\$ -			\$ -			\$ -			\$ -	
132	Supplemental Regulatory Charge - MIL		\$ -			\$ -			\$ -			\$ -			\$ -	
133	Supplemental Regulatory Charge - LTC		\$ -			\$ -			\$ -			\$ -			\$ -	
134	Subtotal-Regulatory Charges			\$ 11,946			\$ 59,914			\$ 12,139			\$ 13,376			\$ 67,084
135																
136																
137	Total Other Charges			\$ 21,694			\$ 99,189			\$ 60,559			\$ 30,188			\$ 123,308
138																
139																
140	Total Revenues without Fuel			\$ 956,728			\$ 498,848			\$ 560,233			\$ 963,739			\$ 507,072
141																
142	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
143																
144	Adjusted Total Revenues without Fuel			\$ 952,266			\$ 496,521			\$ 557,621			\$ 959,245			\$ 504,708
145																
146	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			-61.51%			1.05%			1.05%
147																

Work Paper H-5.9
Transmission Service Rate Design Analysis

WP H-5.9

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin			Units	Rates	Revenues	Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues				Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
148	Power Supply and GreenChoice (Fuel) - Summer															
149	Fuel		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03037			\$ 0.03037	
150	Fuel - HOW		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03037			\$ 0.03037	
151	Fuel - S		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03037			\$ 0.03037	
152	Fuel - MIL		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03037			\$ 0.03037	
153	Fuel - LTC		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03037			\$ 0.03037	
154	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500	
155	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700	
156	Fuel - GC BusinessCents/Energizer		\$ 0.03779			\$ 0.03779			\$ 0.03779			\$ 0.03779			\$ 0.03779	
157	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900	
158	Total Summer Fuel			\$ 53,519			\$ 190,507			\$ 265,483			\$ 53,666			\$ 191,029
159																
160	Power Supply and GreenChoice (Fuel) - Non-Summer															
161	Fuel		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03015			\$ 0.03015	
162	Fuel - HOW		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03015			\$ 0.03015	
163	Fuel - S		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03015			\$ 0.03015	
164	Fuel - MIL		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03015			\$ 0.03015	
165	Fuel - LTC		\$ 0.03029			\$ 0.03029			\$ 0.03295			\$ 0.03015			\$ 0.03015	
166	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500			\$ 0.05500	
167	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700			\$ 0.05700	
168	Fuel - GC BusinessCents/Energizer		\$ 0.03779			\$ 0.03779			\$ 0.03779			\$ 0.03779			\$ 0.03779	
169	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900			\$ 0.04900	
170	Total Non-Summer Fuel			\$ 78,811			\$ 373,315			\$ 491,880			\$ 78,434			\$ 371,531
171																
172	Total Revenues with Fuel			\$ 1,084,597			\$ 1,060,343			\$ 1,314,984			\$ 1,091,345			\$ 1,067,268
173										(0)						
174																
175	Combined Total Revenues with Fuel			\$2,144,940					\$1,314,984				\$2,158,613			
176																
177	Percentage Increase Over Existing Total Revenues									-38.69%			0.64%			0.64%
178																
179	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ 424,044		\$ 405,010	

Work Paper H-5.10
Transmission Voltage (≥ 20 MW @ 85% aLF) Rate Design Analysis

WP H-5.10

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	Basic Charges															
2	<i>Customer Charge</i>															
3	Transmission		\$ 2,500.00			\$ 2,500.00			\$ 21,121.62			\$ 21,120.00			\$ 21,120.00	
4	House of Worship (HOW)		\$ 2,500.00			\$ 2,500.00			\$ 21,121.62			\$ 21,120.00			\$ 21,120.00	
5	State (S)		\$ 2,500.00			\$ 2,500.00			\$ 21,121.62			\$ 21,120.00			\$ 21,120.00	
6	Military (MIL)		\$ 2,500.00			\$ 2,500.00			\$ 21,121.62			\$ 16,896.00			\$ 16,896.00	
7	Independent School District (ISD)		\$ 2,250.00			\$ 2,250.00			\$ 21,121.62			\$ 16,896.00			\$ 16,896.00	
8	Total Customer Charge															
9																
10	<i>Delivery Charge</i>															
11	SEC1		\$ -			\$ -			\$ 0.73			\$ -			\$ -	
12	HOW		\$ -			\$ -			\$ 0.73			\$ -			\$ -	
13	S		\$ -			\$ -			\$ 0.73			\$ -			\$ -	
14	MIL		\$ -			\$ -			\$ 0.73			\$ -			\$ -	
15	ISD		\$ -			\$ -			\$ 0.73			\$ -			\$ -	
16	Total Delivery Charge															
17																
18	Total Basic Charges						\$ -			\$ 496,702						\$ -
19																
20																
21	Demand Charges															
22	<i>Summer</i>															
23	All kW's		\$ 10.06			\$ 10.06			\$ 11.41			\$ 11.41			\$ 11.41	
26	All kW's - HOW		\$ 10.06			\$ 10.06			\$ 11.41			\$ 11.41			\$ 11.41	
29	All kW's - S		\$ 10.06			\$ 10.06			\$ 11.41			\$ 11.41			\$ 11.41	
32	All kW's - MIL		\$ 10.06			\$ 10.06			\$ 11.41			\$ 9.13			\$ 9.13	
35	All kW's - ISD		\$ 9.05			\$ 9.05			\$ 11.41			\$ 9.13			\$ 9.13	
38	Subtotal-Summer															
39																
40	<i>Non-Summer</i>															
41	All kW's		\$ 9.10			\$ 9.10			\$ 11.41			\$ 11.41			\$ 11.41	
44	All kW's - HOW		\$ 9.10			\$ 9.10			\$ 11.41			\$ 11.41			\$ 11.41	
47	All kW's - S		\$ 9.10			\$ 9.10			\$ 11.41			\$ 11.41			\$ 11.41	
50	All kW's - MIL		\$ 9.10			\$ 9.10			\$ 11.41			\$ 9.13			\$ 9.13	
53	All kW's - ISD		\$ 8.19			\$ 8.19			\$ 11.41			\$ 9.13			\$ 9.13	
56	Subtotal-Winter															
57																
58	Total Demand Charges		\$ 3,158,054			\$ -			\$ 3,819,777			\$ 3,820,864			\$ -	
59																
60																
61	Energy Charges															
62	<i>Summer</i>															
63	All kWh's		\$ 0.00476			\$ 0.00476			\$ 0.00000			\$ 0.00115			\$ 0.00115	
66	All kWh's - HOW		\$ 0.00476			\$ 0.00476			\$ 0.00000			\$ 0.00115			\$ 0.00115	
69	All kWh's - S		\$ 0.00476			\$ 0.00476			\$ 0.00000			\$ 0.00115			\$ 0.00115	
72	All kWh's - MIL		\$ 0.00476			\$ 0.00476			\$ 0.00000			\$ 0.00092			\$ 0.00092	
75	All kWh's - ISD		\$ 0.00428			\$ 0.00428			\$ 0.00000			\$ 0.00092			\$ 0.00092	
78	Subtotal-Summer															
79																
80	<i>Non-Summer</i>															
81	All kWh's		\$ 0.00276			\$ 0.00276			\$ 0.00000			\$ 0.00115			\$ 0.00115	
84	All kWh's - HOW		\$ 0.00276			\$ 0.00276			\$ 0.00000			\$ 0.00115			\$ 0.00115	
87	All kWh's - S		\$ 0.00276			\$ 0.00276			\$ 0.00000			\$ 0.00115			\$ 0.00115	
90	All kWh's - MIL		\$ 0.00276			\$ 0.00276			\$ 0.00000			\$ 0.00092			\$ 0.00092	
93	All kWh's - ISD		\$ 0.00248			\$ 0.00248			\$ 0.00000			\$ 0.00092			\$ 0.00092	
96	Subtotal-Non-Summer															
97																
98	Total Energy Charges		\$ 800,632			\$ -			\$ 0			\$ 262,346			\$ -	

Work Paper H-5.10
Transmission Voltage (≥ 20 MW @ 85% aLF) Rate Design Analysis

WP H-5.10

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
101	Other Charges															
102	<i>Community Benefit Charges</i>															
103	Customer Assistance Program	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
104	Customer Assistance Program - HOW	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
105	Customer Assistance Program - S	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
106	Customer Assistance Program - MIL	\$	0.00065		\$	0.00065		\$	-		\$	0.00065		\$	0.00065	
107	Customer Assistance Program - ISD	\$	0.00059		\$	0.00059		\$	-		\$	0.00065		\$	0.00065	
108	Service Area Lighting	\$	-		\$	-		\$	0.00056		\$	-		\$	-	
109	Service Area Lighting - HOW	\$	-		\$	-		\$	0.00056		\$	-		\$	-	
110	Service Area Lighting - S	\$	-		\$	-		\$	0.00056		\$	-		\$	-	
111	Service Area Lighting - MIL	\$	-		\$	-		\$	0.00056		\$	-		\$	-	
112	Service Area Lighting - ISD	\$	-		\$	-		\$	0.00056		\$	-		\$	-	
113	Energy Efficiency Services	\$	-		\$	-		\$	0.00167		\$	-		\$	-	
114	Energy Efficiency Services - HOW	\$	-		\$	-		\$	0.00167		\$	-		\$	-	
115	Energy Efficiency Services - S	\$	-		\$	-		\$	0.00167		\$	-		\$	-	
116	Energy Efficiency Services - MIL	\$	-		\$	-		\$	0.00167		\$	-		\$	-	
117	Energy Efficiency Services - ISD	\$	-		\$	-		\$	0.00167		\$	-		\$	-	
118	Subtotal-Community Benefit			\$ 148,283			\$ -			\$ 509,472			\$ 148,283			\$ -
119																
120	<i>Regulatory Charges</i>															
121	Regulatory Charge	\$	4.12000		\$	4.12000		\$	4.53999		\$	3.98407		\$	3.98407	
122	Regulatory Charge - HOW	\$	4.12000		\$	4.12000		\$	4.53999		\$	3.98407		\$	3.98407	
123	Regulatory Charge - S	\$	4.12000		\$	4.12000		\$	4.53999		\$	3.98407		\$	3.98407	
124	Regulatory Charge - MIL	\$	4.12000		\$	4.12000		\$	4.53999		\$	3.98407		\$	3.98407	
125	Regulatory Charge - ISD	\$	3.70800		\$	3.70800		\$	4.53999		\$	3.98407		\$	3.98407	
126	Supplemental Regulatory Charge	\$	-		\$	-		\$	-		\$	-		\$	-	
127	Supplemental Regulatory Charge - HOW	\$	-		\$	-		\$	-		\$	-		\$	-	
128	Supplemental Regulatory Charge - S	\$	-		\$	-		\$	-		\$	-		\$	-	
129	Supplemental Regulatory Charge - MIL	\$	-		\$	-		\$	-		\$	-		\$	-	
130	Supplemental Regulatory Charge - ISD	\$	-		\$	-		\$	-		\$	-		\$	-	
131	Subtotal-Regulatory Charges			\$ 1,379,663			\$ -			\$ 1,520,305			\$ 1,334,146			\$ -
132																
133																
134	Total Other Charges			\$ 1,527,946			\$ -			\$ 2,029,777			\$ 1,482,429			\$ -
135																
136																
137	Total Revenues without Fuel			\$ 5,516,632			\$ -			\$ 6,346,256			\$ 5,819,079			\$ -
138																
139	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%			-0.47%			-0.47%
140																
141	Adjusted Total Revenues without Fuel			\$ 5,490,906			\$ -			\$ 6,316,662			\$ 5,791,942			\$ -
142																
143	Percentage Increase Over Existing Base Revenues			0.00%			0.00%			15.04%			5.48%			5.48%
144																

Work Paper H-5.10
Transmission Voltage (≥ 20 MW @ 85% aLF) Rate Design Analysis

WP H-5.10

No.	Description	Test Year 2014			Test Year 2014			Cost of Service			Rate Year			Rate Year		
		Inside City of Austin			Outside City of Austin						Inside City of Austin			Outside City of Austin		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
145	Power Supply and GreenChoice (Fuel) - Summer															
146	Fuel	\$	0.03029		\$	0.03029		\$	0.03295		\$	0.03037		\$	0.03037	
147	Fuel - HOW	\$	0.03029		\$	0.03029		\$	0.03295		\$	0.03037		\$	0.03037	
148	Fuel - S	\$	0.03029		\$	0.03029		\$	0.03295		\$	0.03037		\$	0.03037	
149	Fuel - MIL	\$	0.03029		\$	0.03029		\$	0.03295		\$	0.03037		\$	0.03037	
150	Fuel - ISD	\$	0.02726		\$	0.02726		\$	0.03295		\$	0.03037		\$	0.03037	
151	Fuel - GC 5	\$	0.05500		\$	0.05500		\$	0.05500		\$	0.05500		\$	0.05500	
152	Fuel - GC 6.21	\$	0.05700		\$	0.05700		\$	0.05700		\$	0.05700		\$	0.05700	
153	Fuel - GC BusinessCents/Energizer	\$	0.03779		\$	0.03779		\$	0.03779		\$	0.03779		\$	0.03779	
154	Fuel - GC Patron	\$	0.04900		\$	0.04900		\$	0.04900		\$	0.04900		\$	0.04900	
155	Total Summer Fuel			\$ 2,589,804			\$ -			\$ 2,817,520			\$ 2,596,908			\$ -
156																
157	Power Supply and GreenChoice (Fuel) - Summer			10.0%												
158	Fuel	\$	0.03029		\$	0.03029		\$	0.03295		\$	0.03015		\$	0.03015	
159	Fuel - HOW	\$	0.03029		\$	0.03029		\$	0.03295		\$	0.03015		\$	0.03015	
160	Fuel - S	\$	0.03029		\$	0.03029		\$	0.03295		\$	0.03015		\$	0.03015	
161	Fuel - MIL	\$	0.03029		\$	0.03029		\$	0.03295		\$	0.03015		\$	0.03015	
162	Fuel - ISD	\$	0.02726		\$	0.02726		\$	0.03295		\$	0.03015		\$	0.03015	
163	Fuel - GC 5	\$	0.05500		\$	0.05500		\$	0.05500		\$	0.05500		\$	0.05500	
164	Fuel - GC 6.21	\$	0.05700		\$	0.05700		\$	0.05700		\$	0.05700		\$	0.05700	
165	Fuel - GC BusinessCents/Energizer	\$	0.03779		\$	0.03779		\$	0.03779		\$	0.03779		\$	0.03779	
166	Fuel - GC Patron	\$	0.04900		\$	0.04900		\$	0.04900		\$	0.04900		\$	0.04900	
167	Total Summer Fuel			\$ 4,320,174			\$ -			\$ 4,700,038			\$ 4,299,526			\$ -
168																
169	Total Revenues with Fuel			\$ 12,400,885			\$ -			\$ 13,834,220			\$ 12,688,376			\$ -
170																
171										(0)						
172	Combined Total Revenues with Fuel			\$12,400,885						\$13,834,220			\$12,688,376			
173																
174	Percentage Increase Over Existing Total Revenues									11.56%			2.32%			2.32%
175																
176	Over/(Under) Recovery from Cost of Service (excluding CAP)												\$ (1,294,126)			\$ -

Work Paper H-5.11
Street Lighting and Traffic Lighting Rate Design Analysis

WP H-5.11

No.	Description	Test Year 2014			Cost of Service			Rate Year		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Basic Charge									
2	<i>Customer Charge</i>			10.0%						0.0%
3	Service Area Lighting	84	\$ -	\$ -	84	\$ -	\$ -	84	\$ -	\$ -
4	Total Customer Charge	84		\$ -	84		\$ -	84		\$ -
5										
6	<i>Delivery Charge</i>									
7	Bulbs	521,904	\$ -	\$ -	521,904	\$ 16.52	\$ 8,621,148	521,904	\$ -	\$ -
8	Total Delivery Charge			\$ -			\$ 8,621,148			\$ -
9										
10	Total Basic Charges	84		\$ -	84		\$ 8,621,148	84		\$ -
11							766,999			
12										
13	Energy Charges									
14	<i>Summer</i>			10.0%						20.0%
15	All kWhs	9,921,783	\$ 0.23219	\$ 2,303,739	9,921,783	\$ 0.07407	\$ 734,918	9,921,783	\$ 0.23219	\$ 2,303,739
16	Subtotal-Summer	9,921,783		\$ 2,303,739	9,921,783		\$ 734,918	9,921,783		\$ 2,303,739
17										
18	<i>Non-Summer</i>									
19	All kWhs	25,092,021	\$ 0.23219	\$ 5,826,116	25,092,021	\$ 0.07361	\$ 1,847,089	25,092,021	\$ 0.23219	\$ 5,826,116
20	Subtotal-Non-Summer	25,092,021		\$ 5,826,116	25,092,021		\$ 1,847,089	25,092,021		\$ 5,826,116
21										
22	Total Energy Charges	35,013,803		\$ 8,129,855	35,013,803		\$ 2,582,007	35,013,803		\$ 8,129,855
23							372,012			(766,999)
24										
25	Other Charges									
26	<i>Community Benefit Charges</i>									
27	Customer Assistance Program	35,013,803	\$ -	\$ -	35,013,803	\$ -	\$ -	35,013,803	\$ -	\$ -
28	Service Area Lighting	35,013,803	\$ -	\$ -	35,013,803	\$ -	\$ -	35,013,803	\$ -	\$ -
29	Energy Efficiency Services	35,013,803	\$ -	\$ -	35,013,803	\$ -	\$ -	35,013,803	\$ -	\$ -
30	Subtotal Community Benefit			\$ -			\$ -			\$ -
31										
32	<i>Regulatory Charges</i>									
33	Regulatory Charge	35,013,803	\$ 0.00036	\$ 12,605	35,013,803	\$ -	\$ -	35,013,803	\$ -	\$ -
34	Subtotal Regulatory Charges			\$ 12,605			\$ -			\$ -
35										
36	Total Other Charges			\$ 12,605			\$ -			\$ -
37							(11,203,154)			
38										
39	Total Revenues without Fuel			\$ 8,142,460			\$ 11,203,154			\$ 8,129,855
40										
41	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%
42										
43	Adjusted Total Revenues without Fuel			\$ 8,104,489			\$ 11,150,910			\$ 8,091,943
44										
45	Percentage Increase Over Existing Base Revenues			0.00%			37.59%			-0.15%
46										
47	Power Supply and GreenChoice (Fuel) - Summer			10.0%						0.0%
48	Fuel	9,921,783	\$ 0.03139	\$ 311,445	9,921,783	\$ -	\$ -	9,921,783	\$ 0.03148	\$ 312,331
49	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
50	Fuel - GC 6.21	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -
51	Fuel - GC BusinessCents/Energizer	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -
52	Fuel - GC Patron	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -
53	Total Summer Fuel	9,921,783		\$ 311,445	9,921,783		\$ -	9,921,783		\$ 312,331
54										
55	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%						0.0%
56	Fuel	25,092,021	\$ 0.03139	\$ 787,639	25,092,021	\$ -	\$ -	25,092,021	\$ 0.03124	\$ 783,953
57	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
58	Fuel - GC 6.21	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -
59	Fuel - GC BusinessCents/Energizer	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -
60	Fuel - GC Patron	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -
61	Total Non-Summer Fuel	25,092,021		\$ 787,639	25,092,021		\$ -	25,092,021		\$ 783,953
62										
63	Total Revenues with Fuel			\$ 9,203,572			\$ 11,150,910			\$ 9,188,227
64							11,150,910			
65										
66	Percentage Increase Over Existing Total Revenues						21.16%			-0.17%
67										
68	Over/(Under) Recovery from Cost of Service (excluding CAP)									\$ (1,962,684)

Work Paper H-5.12

WP H-5.12

City-Owned, Private Outdoor Lighting (Security Lighting) Rate Design Analysis

No.	Description	Test Year 2014			Cost of Service			Rate Year		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Basic Charge									
2	100W or Less (Billable 35 kWh)	83,501	\$ 7.03	\$ 587,012	83,501	\$ 16.52	\$ 1,379,324	83,501	\$ 7.03	\$ 587,012
3	101W - 175W (Billable 60 kWh)	6,128	\$ 12.05	\$ 73,842	6,128	\$ 16.52	\$ 101,226	6,128	\$ 12.05	\$ 73,842
4	176W - 250W (Billable 90 kWh)	64,383	\$ 18.07	\$ 1,163,401	64,383	\$ 16.52	\$ 1,063,520	64,383	\$ 18.07	\$ 1,163,401
5	251W or Greater (Billable 140 kWh)	17,898	\$ 28.12	\$ 503,292	17,898	\$ 16.52	\$ 295,651	17,898	\$ 28.12	\$ 503,292
6	Total Basic Charges	171,910		\$ 2,327,547	171,910		\$ 2,839,721	171,910		\$ 2,327,547
7							-			
8										
9	Energy Charges									
10	<i>Summer</i>			10.0%						20.0%
11	All kWhs	4,308,993	\$ -	\$ -	4,308,993	\$ 0.02978	\$ 128,317	4,308,993	\$ -	\$ -
12	Subtotal-Summer	4,308,993		\$ -	4,308,993		\$ 128,317	4,308,993		\$ -
13										
14	<i>Non-Summer</i>									
15	All kWhs	8,068,785	\$ -	\$ -	8,068,785	\$ 0.02978	\$ 240,279	8,068,785	\$ -	\$ -
16	Subtotal-Non-Summer	8,068,785		\$ -	8,068,785		\$ 240,279	8,068,785		\$ -
17										
18	Total Energy Charges	12,377,779		\$ -	12,377,779		\$ 368,595	12,377,779		\$ -
19					(432,433)		-			
20										
21	Other Charges									
22	<i>Community Benefit Charges</i>									
23	Customer Assistance Program	12,377,779	\$ -	\$ -	12,377,779	\$ -	\$ -	12,377,779	\$ -	\$ -
24	Service Area Lighting	12,377,779	\$ -	\$ -	12,377,779	\$ 0.00281	\$ 34,758	12,377,779	\$ -	\$ -
25	Energy Efficiency Services	12,377,779	\$ -	\$ -	12,377,779	\$ 0.00840	\$ 104,020	12,377,779	\$ -	\$ -
26	Subtotal Community Benefit			\$ -			\$ 138,778			\$ -
27										
28	<i>Regulatory Charges</i>									
29	Regulatory Charge	12,377,779	\$ -	\$ -	12,377,779	\$ 0.00055	\$ 6,774	12,377,779	\$ -	\$ -
30	Subtotal Regulatory Charges			\$ -			\$ 6,774			\$ -
31										
32	Total Other Charges			\$ -			\$ 145,552			\$ -
33							-			
34										
35	Total Revenues without Fuel			\$ 2,327,547			\$ 3,353,868			\$ 2,327,547
36										
37	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%
38										
39	Adjusted Total Revenues without Fuel			\$ 2,316,693			\$ 3,338,227			\$ 2,316,693
40										
41	Percentage Increase Over Existing Base Revenues			0.00%			44.09%			0.00%
42										
43	Power Supply and GreenChoice (Fuel) - Summer			10.0%						0.0%
44	Fuel	4,308,993	\$ 0.03139	\$ 135,259	4,308,993	\$ 0.03414	\$ 147,113	4,308,993	\$ 0.03148	\$ 135,644
45	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
46	Fuel - GC 6.21	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -
47	Fuel - GC BusinessCents/Energizer	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -
48	Fuel - GC Patron	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -
49	Total Summer Fuel	4,308,993		\$ 135,259	4,308,993		\$ 147,113	4,308,993		\$ 135,644
50										
51	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%						0.0%
52	Fuel	8,068,785	\$ 0.03139	\$ 253,279	8,068,785	\$ 0.03414	\$ 275,476	8,068,785	\$ 0.03124	\$ 252,094
53	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
54	Fuel - GC 6.21	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -
55	Fuel - GC BusinessCents/Energizer	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -
56	Fuel - GC Patron	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -
57	Total Non-Summer Fuel	8,068,785		\$ 253,279	8,068,785		\$ 275,476	8,068,785		\$ 252,094
58										
59	Total Revenues with Fuel			\$ 2,705,231			\$ 3,760,817			\$ 2,704,431
60							-			
61										
62	Percentage Increase Over Existing Total Revenues						39.02%			-0.03%
63										
64	Over/(Under) Recovery from Cost of Service (excluding CAP)									\$ (1,056,386)

Work Paper H-5.13

WP H-5.13

Customer-Owned, Non-Metered Lighting Rate Design Analysis

No.	Description	Test Year 2014			Cost of Service			Rate Year		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Basic Charge									
2	<i>Customer Charge</i>									
3			\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
4	Total Basic Charges			\$ -			\$ -			\$ -
5										
6										
7	Energy Charges									
8	<i>Summer</i>									
9	All kWhs		\$ 0.02604			\$ 0.02964			\$ 0.02604	
10	Subtotal-Summer									
11										
12	<i>Non-Summer</i>									
13	All kWhs		\$ 0.02604			\$ 0.02964			\$ 0.02604	
14	Subtotal-Non-Summer									
15										
16	Total Energy Charges			\$ 44,826			\$ 51,016			\$ 44,826
17										
18										
19	Other Charges									
20	<i>Community Benefit Charges</i>			10.0%						
21	Customer Assistance Program		\$ 0.00065			\$ -			\$ -	
22	Service Area Lighting		\$ 0.00048			\$ 0.00061			\$ -	
23	Energy Efficiency Services		\$ -			\$ 0.00184			\$ -	
24	Subtotal Community Benefit			\$ 1,945			\$ 4,224			\$ -
25										
26	<i>Regulatory Charges</i>									
27	Regulatory Charge		\$ 0.00065			\$ 0.00055			\$ -	
28	Subtotal Regulatory Charges									
29										
30	Total Other Charges			\$ 3,064			\$ 5,166			\$ -
31										
32										
33	Total Revenues without Fuel			\$ 47,890			\$ 56,183			\$ 44,826
34										
35	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%
36										
37	Adjusted Total Revenues without Fuel			\$ 47,667			\$ 55,921			\$ 44,617
38										
39	Percentage Increase Over Existing Base Revenues			0.00%			17.32%			-6.40%
40										
41	Power Supply and GreenChoice (Fuel) - Summer									
42	Fuel		\$ 0.03139			\$ 0.03414			\$ 0.03148	
43	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500	
44	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700	
45	Fuel - GC BusinessCents/Energizer		\$ 0.03889			\$ 0.03889			\$ 0.03889	
46	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900	
47	Total Summer Fuel			\$ 17,544			\$ 19,081			\$ 17,594
48										
49	Power Supply and GreenChoice (Fuel) - Summer									
50	Fuel		\$ 0.03139			\$ 0.03414			\$ 0.03124	
51	Fuel - GC 5		\$ 0.05500			\$ 0.05500			\$ 0.05500	
52	Fuel - GC 6.21		\$ 0.05700			\$ 0.05700			\$ 0.05700	
53	Fuel - GC BusinessCents/Energizer		\$ 0.03889			\$ 0.03889			\$ 0.03889	
54	Fuel - GC Patron		\$ 0.04900			\$ 0.04900			\$ 0.04900	
55	Total Summer Fuel			\$ 36,492			\$ 39,690			\$ 36,321
56										
57	Total Revenues with Fuel			\$ 101,703			\$ 114,692			\$ 98,532
58										
59										
60	Percentage Increase Over Existing Total Revenues						12.77%			-3.12%
61										
62	Over/(Under) Recovery from Cost of Service (excluding CAP)								\$	(16,160)

Work Paper H-5.14

WP H-5.14

Customer-Owned, Metered Lighting (Athletic Fields) Rate Design Analysis

No.	Description	Test Year 2014			Cost of Service			Rate Year		
		Units	Rates	Revenues	Units	Rates	Revenues	Units	Rates	Revenues
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Basic Charge									
2	<i>Customer Charge</i>			10.0%						20.0%
3	Athletic Fields	588	\$ 15.00	\$ 8,820	588	\$ 18.36	\$ 10,796	588	\$ 15.00	\$ 8,820
4	Independent School District (ISD)	144	\$ 13.50	\$ 1,944	144	\$ 18.36	\$ 2,644	144	\$ 12.00	\$ 1,728
5	Total Basic Charges	732		\$ 10,764	732		\$ 13,440	732		\$ 10,548
6										
7										
8	Energy Charges									
9	<i>Summer</i>			10.0%						20.0%
10	All kWhs	936,705	\$ 0.06983	\$ 65,410	936,705	\$ 0.09134	\$ 85,561	936,705	\$ 0.06175	\$ 57,842
11	All kWhs - ISD	187,914	\$ 0.06285	\$ 11,810	187,914	\$ 0.09134	\$ 17,164	187,914	\$ 0.04940	\$ 9,283
12	Subtotal-Summer	1,124,618		\$ 77,220	1,124,618		\$ 102,725	1,124,618		\$ 67,124
13										
14	<i>Non-Summer</i>									
15	All kWhs	1,486,118	\$ 0.05483	\$ 81,484	1,486,118	\$ 0.09134	\$ 135,746	1,486,118	\$ 0.06175	\$ 91,768
16	All kWhs - ISD	192,444	\$ 0.04935	\$ 9,497	192,444	\$ 0.09134	\$ 17,578	192,444	\$ 0.04940	\$ 9,507
17	Subtotal-Non-Summer	1,678,562		\$ 90,980	1,678,562		\$ 153,324	1,678,562		\$ 101,275
18										
19	Total Energy Charges	2,803,181		\$ 168,200	2,803,181		\$ 256,049	2,803,181		\$ 168,399
20					(14,083)		13,553			
21										
22	Other Charges									
23	<i>Community Benefit Charges</i>			10.0%						0.0%
24	Customer Assistance Program	2,422,823	\$ 0.00065	\$ 1,575	2,422,823	\$ -	\$ -	2,422,823	\$ -	\$ -
25	Customer Assistance Program - ISD	380,358	\$ 0.00059	\$ 223	380,358	\$ -	\$ -	380,358	\$ -	\$ -
26	Service Area Lighting	2,422,823	\$ 0.00081	\$ 1,962	2,422,823	\$ 0.00130	\$ 3,141	2,422,823	\$ -	\$ -
27	Service Area Lighting - ISD	380,358	\$ 0.00073	\$ 277	380,358	\$ 0.00130	\$ 493	380,358	\$ -	\$ -
28	Energy Efficiency Services	2,422,823	\$ -	\$ -	2,422,823	\$ 0.00388	\$ 9,399	2,422,823	\$ -	\$ -
29	Energy Efficiency Services - ISD	380,358	\$ -	\$ -	380,358	\$ 0.00388	\$ 1,476	380,358	\$ -	\$ -
30	Subtotal Community Benefit			\$ 4,037			\$ 14,508			\$ -
31										
32	<i>Regulatory Charges</i>									
33	Regulatory Charge	2,422,823	\$ 0.00544	\$ 13,180	2,422,823	\$ 0.00538	\$ 13,040	2,422,823	\$ -	\$ -
34	Regulatory Charge - ISD	380,358	\$ 0.00490	\$ 1,862	380,358	\$ 0.00538	\$ 2,047	380,358	\$ -	\$ -
35	Subtotal Regulatory Charges			\$ 15,042			\$ 15,087			\$ -
36										
37	Total Other Charges			\$ 19,080			\$ 29,595			\$ -
38										
39										
40	Total Revenues without Fuel			\$ 198,044			\$ 299,084			\$ 178,947
41										
42	Billing Adjustment Factor (Calculation to Actual)			-0.47%			-0.47%			-0.47%
43										
44	Adjusted Total Revenues without Fuel			\$ 197,120			\$ 297,690			\$ 178,113
45										
46	Percentage Increase Over Existing Base Revenues			0.00%			51.02%			-9.64%
47										
48	Power Supply and GreenChoice (Fuel) - Summer			10.0%						0.0%
49	Fuel	936,705	\$ 0.03139	\$ 29,403	936,705	\$ 0.03414	\$ 31,980	936,705	\$ 0.03148	\$ 29,487
50	Fuel - ISD	187,914	\$ 0.02825	\$ 5,309	187,914	\$ 0.03414	\$ 6,416	187,914	\$ 0.03148	\$ 5,915
51	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
52	Fuel - GC 6.21	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -
53	Fuel - GC BusinessCents/Energizer	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -
54	Fuel - GC Patron	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -
55	Total Summer Fuel	1,124,618		\$ 34,712	1,124,618		\$ 38,396	1,124,618		\$ 35,402
56										
57	Power Supply and GreenChoice (Fuel) - Non-Summer			10.0%						0.0%
58	Fuel	1,486,118	\$ 0.03139	\$ 46,649	1,486,118	\$ 0.03414	\$ 50,738	1,486,118	\$ 0.03124	\$ 46,431
59	Fuel - ISD	192,444	\$ 0.02825	\$ 5,437	192,444	\$ 0.03414	\$ 6,570	192,444	\$ 0.03124	\$ 6,013
60	Fuel - GC 5	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -	-	\$ 0.05500	\$ -
61	Fuel - GC 6.21	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -	-	\$ 0.05700	\$ -
62	Fuel - GC BusinessCents/Energizer	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -	-	\$ 0.03889	\$ -
63	Fuel - GC Patron	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -	-	\$ 0.04900	\$ -
64	Total Non-Summer Fuel	1,678,562		\$ 52,086	1,678,562		\$ 57,308	1,678,562		\$ 52,444
65										
66	Total Revenues with Fuel			\$ 283,918			\$ 393,393			\$ 265,958
67										
68										
69	Percentage Increase Over Existing Total Revenues						38.56%			-6.33%
70										
71	Over/(Under) Recovery from Cost of Service (excluding CAP)									\$ (127,435)