

Public Service Company of Colorado  
 Electric Department - Total

Line No.	Description	Account	2014 Rate Case TY						
			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
1									
2	<b>Steam Production Operation:</b>								
3	Supervision & Engineering	0500	3,262,434	4,004,766	4,335,451	4,459,227	3,528,433	2,469,175	3,548,071
4	Fuel Handling and Transportation	0501	0	0	0	0	0	(15,629)	(220)
5	Steam Expense	0502	36,111,530	36,386,049	34,464,636	35,065,835	35,942,658	31,770,279	32,006,134
6	Electric Expense	0505	10,980,807	8,857,286	7,577,441	3,995,448	4,724,963	4,452,790	5,868,433
7	Miscellaneous	0506	19,510,818	16,156,799	16,486,639	18,995,803	18,430,528	17,136,948	11,483,720
8	Rent	0507	8,493,586	8,207,159	7,229,956	6,824,643	6,891,190	6,571,097	6,169,735
9	Supplies and Expense	0508	0	0	0	0	0	0	0
10	SO2 Allowance Expense	0509	6,331	0	196	0	0	0	0
11	<b>Total Steam Production Operation</b>		<u>78,365,506</u>	<u>73,612,058</u>	<u>70,094,319</u>	<u>69,340,956</u>	<u>69,517,772</u>	<u>62,384,661</u>	<u>59,075,873</u>
12									
13	<b>Steam Production Maintenance:</b>								
14	Supervision & Engineering	0510	2,154,372	4,012,358	3,425,167	3,942,130	3,985,900	3,622,809	5,341,576
15	Structures	0511	6,834,635	7,187,503	8,981,183	8,249,156	7,472,071	8,013,867	7,038,333
16	Boilers	0512	37,546,589	31,325,295	34,696,306	34,990,389	27,325,651	29,620,546	26,381,300
17	Electric Plant	0513	15,813,068	8,966,598	10,203,540	12,584,654	6,541,540	11,993,090	7,542,755
18	Miscellaneous Plant	0514	17,697,309	12,572,193	17,290,729	17,368,052	15,957,167	15,933,002	11,947,572
19	Mtce of Steam Prod Plant	0515	0	0	0	0	0	0	0
20	<b>Total Steam Production Maintenance</b>		<u>80,045,973</u>	<u>64,063,948</u>	<u>74,596,925</u>	<u>77,134,381</u>	<u>61,282,328</u>	<u>69,183,315</u>	<u>58,251,536</u>
21									
22	<b>Total Steam Production O&amp;M</b>		<u>158,411,479</u>	<u>137,676,006</u>	<u>144,691,244</u>	<u>146,475,337</u>	<u>130,800,101</u>	<u>131,567,976</u>	<u>117,327,409</u>
23									
24	<b>Hydro Production Operation:</b>								
25	Supervision & Engineering	0535	319,990	376,383	432,447	530,722	306,520	291,701	65,524
26	Water for Power	0536	331,689	246,795	203,520	97,993	153,129	85,334	89,229
27	Hydraulic Expense	0537	975,543	1,201,204	1,093,221	1,119,750	1,153,445	1,473,753	1,616,379
28	Electric Expense	0538	83,761	86,343	67,633	61,564	80,133	87,488	284,297
29	Miscellaneous	0539	1,407,360	1,599,376	1,441,806	1,531,752	1,723,891	1,387,210	1,517,124
30	Rent	0540	383,459	422,288	387,149	355,478	366,837	393,364	448,765
31	<b>Total Hydro Production Operation</b>		<u>3,501,802</u>	<u>3,932,388</u>	<u>3,625,776</u>	<u>3,697,259</u>	<u>3,783,954</u>	<u>3,718,851</u>	<u>4,021,318</u>
32									
33	<b>Hydro Production Maintenance:</b>								
34	Supervision & Engineering	0541	2,862	2,123	1,437	1,243	366	559	11
35	Structures	0542	463,233	908,356	800,509	685,875	811,406	840,063	930,419
36	Reservoirs & Dams	0543	888,666	696,087	908,593	738,510	626,660	433,990	636,273
37	Electric Plant	0544	198,983	1,593,922	716,771	949,871	633,440	477,064	245,187
38	Miscellaneous Plant	0545	396,107	348,127	249,695	346,297	290,053	481,275	357,338
39	<b>Total Hydro Production Maintenance</b>		<u>1,949,851</u>	<u>3,548,615</u>	<u>2,677,005</u>	<u>2,721,796</u>	<u>2,361,925</u>	<u>2,232,950</u>	<u>2,169,228</u>
40									
41	<b>Total Hydro Production O&amp;M</b>		<u>5,451,653</u>	<u>7,481,003</u>	<u>6,302,781</u>	<u>6,419,055</u>	<u>6,145,879</u>	<u>5,951,801</u>	<u>6,190,545</u>
42									
43	<b>Other Power Generation Operation:</b>								
44	Supervision & Engineering	0546	922,747	1,580,879	1,592,376	1,376,084	1,227,005	805,010	1,396,058
45	Generation Expense	0548	5,208,927	2,867,096	2,953,144	2,773,621	1,261,116	2,626,689	3,823,895
46	Miscellaneous	0549	5,550,899	8,104,132	6,849,402	7,542,912	10,861,710	9,256,017	8,791,019
47	Rents	0550	1,876,716	1,935,445	1,850,956	1,721,780	1,832,733	2,450,033	2,577,505



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			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
95	Operations Supervision	057510	286,614	287,838	206,226	233,021	280,626	232,131	322,284
96	DA & RT Mkt Admin	057520	85,139	49,360	7,455	202	9,338	73,977	150,165
97	Trans Rights Mkt Admin	057530	6,117	4,886	377	0	0	0	0
98	Ancillary Serv Mkt Admin	057550	54,969	8,712	737	909	0	0	0
99	Mkt Monitoring/Compliance	057560	40,182	45,724	67,217	39,732	32,516	18,193	27,626
100	Mkt Fac/Mon/Comp Serv	057570	142,488	256,144	222,723	8,966	8,473	4,990	23,956
101	Regional Market Rents	057580	63,095	50,906	36,804	30,254	31,011	11,303	3,750
102	<b>Total Regional Market Expenses</b>		<b>678,604</b>	<b>703,570</b>	<b>541,539</b>	<b>313,084</b>	<b>361,963</b>	<b>340,593</b>	<b>527,781</b>
103									
104	<b>Distribution Operations:</b>								
105	Supervision	0580	7,845,472	7,120,769	7,053,988	8,084,256	8,621,387	8,517,723	8,780,871
106	Load Dispatch	0581	3,893,997	4,245,024	4,153,004	4,275,134	4,097,058	1,709,937	1,896,074
107	Station Equipment	0582	1,099,772	1,310,021	1,517,079	1,846,535	1,639,717	1,002,203	2,138,856
108	Overhead Lines	0583	2,954,989	2,874,889	3,953,361	3,138,186	3,748,343	2,298,586	2,148,598
109	Underground Lines	0584	4,797,221	4,847,656	5,337,560	4,334,881	3,603,077	4,515,283	5,744,968
110	Street Lighting	0585	1,637,432	1,672,976	3,011,507	2,389,766	1,499,898	1,400,708	1,747,670
111	Metering	0586	978,176	668,247	1,152,945	191,132	693,894	522,637	(639,843)
112	Customer Installations	0587	1,349,839	989,502	1,163,287	1,166,251	301,555	1,990,454	3,646,274
113	Miscellaneous	0588	24,753,094	19,826,779	18,581,398	15,962,812	16,784,958	16,222,673	17,267,940
114	Rents	0589	6,244,210	5,773,317	5,476,733	5,344,256	5,394,533	5,388,191	5,265,265
115	<b>Total Distribution Operations</b>		<b>55,554,202</b>	<b>49,329,180</b>	<b>51,400,862</b>	<b>46,733,209</b>	<b>46,384,421</b>	<b>43,568,396</b>	<b>47,996,673</b>
116									
117	<b>Distribution Maintenance:</b>								
118	Supervision	0590	1,092,184	878,463	783,936	883,808	1,003,305	808,990	785,647
119	Structures	0591	0	0	0	0	0	525	28,118
120	Station Equipment	0592	4,619,214	4,216,842	5,716,511	4,618,438	4,295,266	7,755,167	3,769,482
121	Overhead Lines	0593	18,651,239	20,161,033	25,432,378	20,919,556	20,791,684	25,277,697	23,742,171
122	Underground Lines	0594	11,458,785	10,847,025	13,757,897	15,434,597	14,293,838	12,421,295	13,393,873
123	Transformers	0595	798,853	759,133	793,894	810,171	855,647	754,985	1,542,801
124	Street Lighting	0596	3,633,308	4,674,729	4,349,954	4,424,443	4,592,834	5,359,170	5,593,197
125	Metering	0597	629,092	439,191	291,574	261,184	288,710	271,950	199,880
126	Miscellaneous	0598	324,947	329,349	574,247	581,082	484,073	401,348	584,647
127	<b>Total Distribution Maintenance</b>		<b>41,207,622</b>	<b>42,305,767</b>	<b>51,700,391</b>	<b>47,933,279</b>	<b>46,605,357</b>	<b>53,051,126</b>	<b>49,639,815</b>
128									
129	<b>Total Distribution O&amp;M</b>		<b>96,761,824</b>	<b>91,634,946</b>	<b>103,101,253</b>	<b>94,666,488</b>	<b>92,989,778</b>	<b>96,619,522</b>	<b>97,636,489</b>
130									
131	<b>Customer Accounting Expense:</b>								
132	Supervision	0901	113,194	130,868	160,079	132,249	105,497	107,662	99,767
133	Meter Reading	0902	5,828,589	5,199,302	4,638,785	4,510,350	4,482,512	4,695,331	4,431,887
134	Billing & Cashiering	0903	21,454,827	21,623,919	21,109,185	20,845,746	19,571,069	19,981,423	19,347,799
135	Uncollectible Accounts	0904	13,648,795	10,995,226	12,291,953	11,924,323	9,133,795	10,075,892	10,280,890
136	Miscellaneous	0905	0	3,019	0	0	0	68	(102)
137	<b>Total Customer Accounting Expense</b>		<b>41,045,405</b>	<b>37,952,334</b>	<b>38,200,002</b>	<b>37,412,668</b>	<b>33,292,873</b>	<b>34,860,377</b>	<b>34,160,241</b>
138									
139	<b>Customer Service Expense:</b>								
140	Supervision	0907	0	0	0	0	0	0	0
141	Customer Assistance without DSM	0908	1,662,212	1,917,808	1,547,725	1,557,125	1,590,024	1,338,835	1,321,516

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142	Advertisement	0909	1,679,423	1,893,512	1,105,734	1,005,150	1,527,045	1,010,736	1,610,301
143	Miscellaneous	0910	0	0	0	0	0	0	115,823
144	<b>Total Customer Service Expense</b>		3,341,635	3,811,320	2,653,459	2,562,275	3,117,069	2,349,571	3,047,640
145									
146	<b>Sales Expense:</b>								
147	Sales Expense - Supv.	0911	0	0	0	0	0	0	0
148	Demonstrations & Selling	0912	538,671	629,441	640,726	528,234	589,291	651,267	626,761
149	Miscellaneous Sales Expense	0916	0	0	0	0	0	0	0
150	<b>Total Sales Expense</b>		538,671	629,441	640,726	528,234	589,291	651,267	626,761
151									
152	<b>Total Customer O&amp;M</b>		44,925,711	42,393,095	41,494,187	40,503,177	36,999,233	37,861,216	37,834,642
153									
154	<b>Administrative &amp; General Expense:</b>								
155	Administrative Salaries	0920	39,640,435	34,827,369	37,696,703	40,627,391	43,107,368	42,956,726	51,956,551
156	Office Supplies & Expense	0921	30,546,532	25,608,459	29,421,952	29,566,206	28,500,013	31,922,321	36,172,015
157	A&G Expense Transferred	0922	(39,494,637)	(32,037,433)	(32,695,086)	(32,762,628)	(33,562,320)	(29,756,604)	(30,830,250)
158	Outside Services	0923	13,202,681	11,626,227	15,257,420	13,205,526	15,543,047	18,651,992	20,125,075
159	Property Insurance	0924	4,314,358	5,114,167	5,454,918	5,463,943	4,830,151	2,606,701	1,938,336
160	Injuries and Damages	0925	8,222,497	8,333,158	9,392,939	9,057,647	8,569,728	5,374,399	4,008,593
161	Pensions & Benefits	0926	64,689,205	75,323,427	65,273,922	57,123,555	59,498,237	53,441,651	51,890,753
162	Other Reg Expenses	928	7,644,712	8,300,447	9,017,207	8,587,107	9,475,890	8,387,090	8,756,308
163	Duplicate Charges - Electric	0929	(2,303,043)	(2,315,165)	(2,512,996)	(2,496,279)	(2,289,858)	(2,314,802)	(2,166,134)
164	Miscellaneous	0930	7,083,686	6,087,221	6,381,602	7,148,741	7,114,078	2,908,869	3,212,077
165	General Advertising Expense	930.1	2,196,636	2,333,222	3,818,139	5,103,548	2,289,442	3,340,495	2,505,440
166	Rents	0931	24,109,866	19,473,011	19,998,588	21,520,580	24,082,495	27,167,175	29,065,805
167	Maintenance of Structures	0932	0	0	0	869,010	981,052	0	0
168	Maintenance of General Plant	0935	511,679	254,563	495,226	0	0	1,241,812	594,330
169	<b>Total Administrative &amp; General Expense</b>		160,364,607	162,928,673	167,000,534	163,014,347	168,139,323	165,927,827	177,228,899
170									
171	<b>Total O&amp;M Expense Excluding Fuel &amp; Purchased Power</b>		533,988,212	511,108,515	537,872,540	523,903,795	521,912,951	510,422,686	511,419,736

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			2018	Per Book	Per Book				
			Per Book O&M Expenses	O&M Expenses	O&M Expenses				
1									
2	<b>Steam Production Operation:</b>								
3	Supervision & Engineering	0500	2,979,553	2,819,089	2,777,501	(202,052)	-4.67%	-6.16%	-1.77%
4	Fuel Handling and Transportation	0501	-	-	-	-	0.00%	0.00%	0.00%
5	Steam Expense	0502	29,324,953	24,844,579	23,620,029	(5,704,924)	-8.05%	-5.25%	-4.61%
6	Electric Expense	0505	6,363,193	7,045,290	5,226,244	(1,136,949)	2.04%	-5.17%	-7.92%
7	Miscellaneous	0506	11,304,236	10,893,427	12,809,854	1,505,618	-7.02%	-3.54%	-4.57%
8	Rent	0507	5,983,457	4,871,316	2,395,353	(3,588,104)	-19.05%	-14.60%	-13.12%
9	Supplies and Expense	0508	0	0	0	-	0.00%	0.00%	0.00%
10	SO2 Allowance Expense	0509	0	0	0	-	0.00%	-100.00%	-100.00%
11	<b>Total Steam Production Operation</b>		<b>55,955,392</b>	<b>50,473,701</b>	<b>46,828,981</b>	<b>(9,126,411)</b>	<b>-7.60%</b>	<b>-5.60%</b>	<b>-5.56%</b>
12									
13	<b>Steam Production Maintenance:</b>								
14	Supervision & Engineering	0510	5,130,437	3,479,854	2,397,127	(2,733,310)	-9.67%	-4.97%	1.19%
15	Structures	0511	7,483,977	6,759,951	6,107,540	(1,376,437)	-3.95%	-5.36%	-1.24%
16	Boilers	0512	20,605,147	23,137,761	20,439,237	(165,910)	-5.64%	-7.28%	-6.53%
17	Electric Plant	0513	7,454,146	9,414,025	10,617,345	3,163,199	10.17%	0.57%	-4.33%
18	Miscellaneous Plant	0514	8,852,939	8,298,210	4,608,801	(4,244,138)	-21.99%	-17.21%	-13.89%
19	Mtce of Steam Prod Plant	0515	0	0	0	-	0.00%	0.00%	0.00%
20	<b>Total Steam Production Maintenance</b>		<b>49,526,646</b>	<b>51,089,801</b>	<b>44,170,050</b>	<b>(5,356,595)</b>	<b>-6.34%</b>	<b>-7.21%</b>	<b>-6.39%</b>
21									
22	<b>Total Steam Production O&amp;M</b>		<b>105,482,037</b>	<b>101,563,502</b>	<b>90,999,031</b>	<b>(14,483,006)</b>	<b>-7.00%</b>	<b>-6.41%</b>	<b>-5.97%</b>
23									
24	<b>Hydro Production Operation:</b>								
25	Supervision & Engineering	0535	66,222	189,974	196,763	130,541	-8.48%	-10.64%	-5.26%
26	Water for Power	0536	100,603	218,094	421,446	320,843	22.44%	10.96%	2.70%
27	Hydraulic Expense	0537	1,856,950	2,011,563	1,827,060	(29,890)	9.64%	7.61%	7.22%
28	Electric Expense	0538	283,145	228,149	167,875	(115,270)	15.94%	13.87%	8.03%
29	Miscellaneous	0539	1,694,585	2,191,544	2,719,795	1,025,210	9.55%	9.49%	7.60%
30	Rent	0540	490,843	465,184	377,638	(113,205)	0.58%	-0.35%	-0.17%
31	<b>Total Hydro Production Operation</b>		<b>4,492,347</b>	<b>5,304,508</b>	<b>5,710,577</b>	<b>1,218,230</b>	<b>8.58%</b>	<b>6.70%</b>	<b>5.58%</b>
32									
33	<b>Hydro Production Maintenance:</b>								
34	Supervision & Engineering	0541	12	14,428	114,005	113,993	215.36%	86.79%	50.59%
35	Structures	0542	1,028,626	587,690	864,229	(164,397)	1.27%	1.10%	7.17%
36	Reservoirs & Dams	0543	131,202	797,254	3,155,672	3,024,470	38.17%	19.47%	15.12%
37	Electric Plant	0544	347,617	402,640	861,821	514,204	6.35%	2.67%	17.69%
38	Miscellaneous Plant	0545	349,643	424,972	270,245	(79,398)	-1.40%	1.14%	-4.16%
39	<b>Total Hydro Production Maintenance</b>		<b>1,857,100</b>	<b>2,226,984</b>	<b>5,265,972</b>	<b>3,408,872</b>	<b>17.39%</b>	<b>10.15%</b>	<b>11.67%</b>
40									
41	<b>Total Hydro Production O&amp;M</b>		<b>6,349,447</b>	<b>7,531,492</b>	<b>10,976,549</b>	<b>4,627,102</b>	<b>12.30%</b>	<b>8.25%</b>	<b>8.09%</b>
42									
43	<b>Other Power Generation Operation:</b>								
44	Supervision & Engineering	0546	1,519,068	1,757,088	3,218,925	1,699,857	21.28%	10.58%	14.89%
45	Generation Expense	0548	4,365,840	5,757,429	11,701,946	7,336,106	56.14%	21.74%	9.41%
46	Miscellaneous	0549	9,322,045	11,815,878	11,523,195	2,201,150	1.19%	7.71%	8.45%
47	Rents	0550	3,362,595	5,229,592	5,879,609	2,517,014	26.26%	17.95%	13.53%



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			2018 Per Book O&M Expenses	Per Book O&M Expenses	Per Book O&M Expenses				
95	Operations Supervision	057510	230,690	150,410	69,749	(160,940)	-24.30%	-14.35%	-14.53%
96	DA & RT Mkt Admin	057520	178,779	224,833	154,130	(24,649)	75.20%	54.14%	6.82%
97	Trans Rights Mkt Admin	057530	0	0	0	-	0.00%	-100.00%	-100.00%
98	Ancillary Serv Mkt Admin	057550	0	0	0	-	0.00%	-100.00%	-100.00%
99	Mkt Monitoring/Compliance	057560	337	0	840	503	-51.87%	-46.53%	-34.93%
100	Mkt Fac/Mon/Comp Serv	057570	49,958	28,323	228,194	178,236	93.22%	0.35%	5.37%
101	Regional Market Rents	057580	25,797	39,993	27,837	2,040	-2.14%	-3.91%	-8.69%
102	<b>Total Regional Market Expenses</b>		<b>485,561</b>	<b>443,559</b>	<b>480,751</b>	<b>(4,810)</b>	<b>5.84%</b>	<b>-1.69%</b>	<b>-3.76%</b>
103									
104	<b>Distribution Operations:</b>								
105	Supervision	0580	8,484,792	11,398,280	11,654,820	3,170,027	6.21%	7.44%	4.50%
106	Load Dispatch	0581	1,285,076	1,365,581	1,542,509	257,433	-17.75%	-13.19%	-9.78%
107	Station Equipment	0582	2,633,442	1,705,108	880,259	(1,753,183)	-11.70%	-7.48%	-2.44%
108	Overhead Lines	0583	1,396,119	1,434,028	1,582,348	186,229	-15.84%	-12.26%	-6.70%
109	Underground Lines	0584	659,050	8,861,736	7,862,629	7,203,579	16.89%	5.69%	5.64%
110	Street Lighting	0585	886,094	2,042,758	3,176,222	2,290,128	16.19%	0.76%	7.64%
111	Metering	0586	2,588,072	3,666,507	3,194,250	606,179	35.71%	15.67%	14.05%
112	Customer Installations	0587	(267,482)	(690,987)	(264,169)	3,313	-197.39%	-180.91%	-183.42%
113	Miscellaneous	0588	34,513,349	28,639,210	32,659,468	(1,853,880)	14.24%	8.39%	3.13%
114	Rents	0589	4,722,521	6,522,428	6,452,412	1,729,891	3.65%	2.37%	0.37%
115	<b>Total Distribution Operations</b>		<b>56,901,033</b>	<b>64,944,649</b>	<b>68,740,747</b>	<b>11,839,714</b>	<b>8.19%</b>	<b>4.24%</b>	<b>2.39%</b>
116									
117	<b>Distribution Maintenance:</b>								
118	Supervision	0590	749,401	707,606	634,734	(114,667)	-8.75%	-2.97%	-5.85%
119	Structures	0591	0	0	0	0	0.00%	0.00%	0.00%
120	Station Equipment	0592	3,497,599	2,810,007	2,087,861	(1,409,738)	-13.44%	-13.40%	-8.45%
121	Overhead Lines	0593	28,223,151	34,868,470	39,864,866	11,641,715	13.90%	6.63%	8.81%
122	Underground Lines	0594	17,851,527	10,409,298	11,567,974	(6,283,553)	-4.14%	-2.45%	0.11%
123	Transformers	0595	119,642	115,646	1,599	(118,043)	-71.53%	-58.80%	-49.86%
124	Street Lighting	0596	7,042,498	5,578,697	3,417,029	(3,625,469)	-5.74%	-3.39%	-0.68%
125	Metering	0597	17,085	40,833	233,951	216,866	-4.12%	-3.10%	-10.41%
126	Miscellaneous	0598	770,169	896,525	1,245,477	475,308	20.81%	11.70%	16.10%
127	<b>Total Distribution Maintenance</b>		<b>58,271,072</b>	<b>55,427,082</b>	<b>59,053,491</b>	<b>782,419</b>	<b>4.85%</b>	<b>1.92%</b>	<b>4.08%</b>
128									
129	<b>Total Distribution O&amp;M</b>		<b>115,172,104</b>	<b>120,371,731</b>	<b>127,794,238</b>	<b>12,622,134</b>	<b>6.57%</b>	<b>3.11%</b>	<b>3.14%</b>
130									
131	<b>Customer Accounting Expense:</b>								
132	Supervision	0901	71,230	112,472	112,196	40,967	1.24%	-4.95%	-0.10%
133	Meter Reading	0902	5,070,062	5,808,666	15,031,582	9,961,520	27.38%	18.29%	11.10%
134	Billing & Cashiering	0903	17,136,181	19,556,985	17,794,976	658,796	-1.88%	-2.41%	-2.06%
135	Uncollectible Accounts	0904	10,817,887	12,588,908	12,148,907	1,331,021	5.87%	-0.17%	-1.29%
136	Miscellaneous	0905	928,470	0	266,186	(662,284)	0.00%	0.00%	0.00%
137	<b>Total Customer Accounting Expense</b>		<b>34,023,829</b>	<b>38,067,031</b>	<b>45,353,848</b>	<b>11,330,019</b>	<b>6.38%</b>	<b>2.48%</b>	<b>1.12%</b>
138									
139	<b>Customer Service Expense:</b>								
140	Supervision	0907	0	0	0	-			
141	Customer Assistance without DSM	0908	861,178	1,337,631	710,306	(150,872)	-14.88%	-10.53%	-9.01%

Public Service Company of Colorado  
 Electric Department - Total

Line No.	Description	Account	2019 Rate Case TY	2019	2020	Difference 2020 vs. 2019 RC	2015-2020	2013-2020	2011 - 2020
			2018 Per Book O&M Expenses	Per Book O&M Expenses	Per Book O&M Expenses		CAGR 6 YR	CAGR 8 YR	CAGR 10 YR
142	Advertisement	0909	1,720,638	1,485,375	1,021,121	(699,517)	-7.73%	-1.13%	-5.38%
143	Miscellaneous	0910	175,444	408,104	37,129	(138,315)	0.00%	0.00%	0.00%
144	<b>Total Customer Service Expense</b>		2,757,260	3,231,110	1,768,555	(988,705)	-10.72%	-5.63%	-6.83%
145									
146	<b>Sales Expense:</b>								
147	Sales Expense - Supv.	0911	0	0	0	-			
148	Demonstrations & Selling	0912	691,953	\$826,303	\$2,528,334	1,836,381	33.81%	21.67%	18.74%
149	Miscellaneous Sales Expense	0916	0	0	50,912	50,912	0.00%	0.00%	0.00%
150	<b>Total Sales Expense</b>		691,953	826,303	2,579,247	1,887,293	34.35%	22.01%	19.01%
151									
152	<b>Total Customer O&amp;M</b>		37,473,042	42,124,444	49,701,650	12,228,607	6.08%	2.61%	1.13%
153									
154	<b>Administrative &amp; General Expense:</b>								
155	Administrative Salaries	0920	47,371,167	57,953,106	61,103,596	13,732,428	7.23%	7.14%	4.93%
156	Office Supplies & Expense	0921	34,073,365	28,180,092	31,144,168	(2,929,197)	1.79%	0.82%	0.22%
157	A&G Expense Transferred	0922	(33,098,029)	(36,040,552)	(47,146,826)	(14,048,797)	7.03%	5.37%	1.99%
158	Outside Services	0923	18,720,542	15,022,562	13,734,548	(4,985,994)	-2.44%	-1.49%	0.44%
159	Property Insurance	0924	3,734,183	4,308,450	4,866,086	1,131,903	0.15%	-1.62%	1.35%
160	Injuries and Damages	0925	8,967,337	7,806,981	7,640,611	(1,326,726)	-2.27%	-2.91%	-0.81%
161	Pensions & Benefits	0926	50,464,540	49,832,468	48,166,176	(2,298,364)	-4.14%	-4.25%	-3.22%
162	Other Reg Expenses	928	10,435,277	9,542,435	10,811,150	375,873	2.67%	2.63%	3.93%
163	Duplicate Charges - Electric	0929	(2,110,263)	(2,117,275)	(2,177,234)	(66,971)	-1.00%	-2.03%	-0.62%
164	Miscellaneous	0930	3,260,934	2,948,205	2,552,166	(708,767)	-18.54%	-12.27%	-10.72%
165	General Advertising Expense	930.1	3,007,548	2,979,422	3,119,065	111,517	6.38%	-2.85%	3.97%
166	Rents	0931	28,159,471	30,762,860	31,305,431	3,145,960	5.39%	6.61%	2.94%
167	Maintenance of Structures	0932	0	0	(0)	(0)	-102.13%	0.00%	0.00%
168	Maintenance of General Plant	0935	390,054	230,788	157,135	(232,919)	0.00%	-15.12%	-12.29%
169	<b>Total Administrative &amp; General Expense</b>		173,376,126	171,409,542	165,276,072	(8,100,054)	-0.34%	-0.15%	0.34%
170									
171	<b>Total O&amp;M Expense Excluding Fuel &amp; Purchased Power</b>		524,064,608	532,338,013	547,393,088	23,328,481	0.96%	0.25%	0.28%



Line No.	Description	Account	2014 Rate Case TY						
			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
1									
2	<b>Steam Production Operation:</b>								
3	Supervision & Engineering	0500	2,621,624	3,179,536	3,349,939	3,213,751	2,532,895	1,908,778	3,227,548
4	Fuel Handling and Transportation	0501	1,126,338	1,046,444	995,534	956,348	1,026,983	5,964	0
5	Steam Expense	0502	14,796,515	14,538,972	12,641,350	11,700,892	11,412,247	10,423,560	12,557,389
6	Electric Expense	0505	7,166,455	6,223,801	5,148,958	3,114,230	2,858,679	2,303,810	3,117,646
7	Miscellaneous	0506	10,190,472	8,941,687	9,289,213	10,706,529	11,297,841	10,410,499	6,637,531
8	Rent	0507	0	0	0	0	0	149,448	149,709
9	Supplies and Expense	0508	0	0	0	0	0	0	0
10	SO2 Allowance Expense	0509	0	0	196	0	0	0	0
11	<b>Total Steam Production Operation</b>		<b>35,901,404</b>	<b>33,930,440</b>	<b>31,425,190</b>	<b>29,691,750</b>	<b>29,128,645</b>	<b>25,202,058</b>	<b>25,689,823</b>
12									
13	<b>Steam Production Maintenance:</b>								
14	Supervision & Engineering	0510	1,751,008	3,147,668	2,437,449	2,727,339	3,056,426	2,879,607	4,521,005
15	Structures	0511	2,021,308	1,890,969	2,533,708	2,953,842	3,067,710	3,380,303	2,356,352
16	Boilers	0512	8,160,178	7,492,684	7,645,553	8,355,644	7,098,080	7,320,147	5,004,352
17	Electric Plant	0513	3,640,972	2,335,007	3,070,324	3,095,719	2,209,290	2,354,491	1,731,063
18	Miscellaneous Plant	0514	8,745,569	7,967,752	7,938,635	8,899,523	9,473,668	9,369,909	5,497,930
19	Mtce of Steam Prod Plant	0515	0	0	0	0	0	0	0
20	<b>Total Steam Production Maintenance</b>		<b>24,319,035</b>	<b>22,834,080</b>	<b>23,625,668</b>	<b>26,032,067</b>	<b>24,905,173</b>	<b>25,304,456</b>	<b>19,110,702</b>
21									
22	<b>Total Steam Production O&amp;M</b>		<b>60,220,439</b>	<b>56,764,520</b>	<b>55,050,858</b>	<b>55,723,817</b>	<b>54,033,818</b>	<b>50,506,515</b>	<b>44,800,525</b>
23									
24	<b>Hydro Production Operation:</b>								
25	Supervision & Engineering	0535	311,173	322,171	335,185	344,723	231,614	77,589	47,302
26	Water for Power	0536	0	0	0	0	0	4,451	-
27	Hydraulic Expense	0537	972,809	1,139,160	1,075,136	1,091,549	1,100,682	1,365,878	1,527,931
28	Electric Expense	0538	53,387	53,012	38,700	32,520	52,641	56,345	271,373
29	Miscellaneous	0539	204,922	430,219	251,298	238,627	273,941	247,067	323,511
30	Rent	0540	0	0	0	0	0	8,881	11,154
31	<b>Total Hydro Production Operation</b>		<b>1,542,291</b>	<b>1,944,562</b>	<b>1,700,320</b>	<b>1,707,419</b>	<b>1,658,878</b>	<b>1,760,211</b>	<b>2,181,270</b>
32									
33	<b>Hydro Production Maintenance:</b>								
34	Supervision & Engineering	0541	0	332	1,354	964	1,060	538	11
35	Structures	0542	179,428	293,210	250,055	281,860	306,281	428,135	588,296
36	Reservoirs & Dams	0543	325,228	236,101	333,582	218,980	245,369	198,439	112,447
37	Electric Plant	0544	288,651	455,858	468,340	439,118	469,055	351,053	151,542
38	Miscellaneous Plant	0545	270,747	204,081	162,271	186,529	217,709	190,258	279,358
39	<b>Total Hydro Production Maintenance</b>		<b>1,064,054</b>	<b>1,189,582</b>	<b>1,215,602</b>	<b>1,127,451</b>	<b>1,239,474</b>	<b>1,168,423</b>	<b>1,131,654</b>
40									
41	<b>Total Hydro Production O&amp;M</b>		<b>2,606,345</b>	<b>3,134,144</b>	<b>2,915,921</b>	<b>2,834,870</b>	<b>2,898,351</b>	<b>2,928,634</b>	<b>3,312,924</b>
42									
43	<b>Other Power Generation Operation:</b>								
44	Supervision & Engineering	0546	753,052	1,360,814	1,392,094	1,253,017	1,144,046	747,903	1,297,010
45	Generation Expense	0548	2,152,093	2,287,873	2,284,726	2,012,554	2,173,561	2,048,891	3,174,242
46	Miscellaneous	0549	3,900,679	3,139,516	3,097,559	3,225,407	4,288,360	5,268,014	5,188,834
47	Rents	0550	0	0	0	0	0	62,509	64,410
48	<b>Total Other Power Generation Operation</b>		<b>6,805,824</b>	<b>6,788,203</b>	<b>6,774,378</b>	<b>6,490,978</b>	<b>7,605,966</b>	<b>8,127,318</b>	<b>9,724,495</b>
49									
50	<b>Other Power Generation Maintenance:</b>								
51	Supervision & Engineering	0551	414,232	312,468	272,843	286,484	145,779	31,739	548,880

Line No.	Description	Account	2014 Rate Case TY						
			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
52	Structures	0552	512,544	670,045	598,157	858,287	969,142	1,208,228	1,033,659
53	Electric Plant	0553	1,559,670	1,687,624	1,869,369	2,205,379	2,486,117	2,882,615	2,055,836
54	Miscellaneous Plant	0554	299,176	361,432	223,038	239,678	211,793	379,282	218,849
55	<b>Total Other Power Generation Maintenance</b>		<b>2,785,622</b>	<b>3,031,569</b>	<b>2,963,408</b>	<b>3,589,828</b>	<b>3,812,830</b>	<b>4,501,865</b>	<b>3,857,224</b>
56									
57	<b>Total Other Power Generation O&amp;M</b>		<b>9,591,446</b>	<b>9,819,772</b>	<b>9,737,786</b>	<b>10,080,806</b>	<b>11,418,797</b>	<b>12,629,182</b>	<b>13,581,719</b>
58									
59	<b>Other Power Supply:</b>								
60	System Load Control	0556	764,315	1,055,347	1,099,794	1,258,317	1,445,044	1,495,107	1,220,613
61	Other Expenditures	0557	3,519,207	3,845,840	2,584,328	1,941,001	1,907,895	2,311,234	2,030,414
62	<b>Total Other Power Supply</b>		<b>4,283,522</b>	<b>4,901,187</b>	<b>3,684,122</b>	<b>3,199,318</b>	<b>3,352,939</b>	<b>3,806,341</b>	<b>3,251,027</b>
63									
64	<b>Total Production O&amp;M</b>		<b>76,701,752</b>	<b>74,619,623</b>	<b>71,388,687</b>	<b>71,838,811</b>	<b>71,703,905</b>	<b>69,870,673</b>	<b>64,946,195</b>
65									
66	<b>Transmission Operations:</b>								
67	Supervision & Engineering	0560	4,394,628	4,366,920	5,013,661	4,490,936	4,660,590	4,760,493	6,389,648
68	Load Dispatch - Reliability	056111	52,237	2,833	4,588	4,300	22,281	0	1,013,809
69	Load Dispatch - Monitor/Operate	056120	2,092,428	2,905,566	2,955,112	3,395,369	3,472,205	3,925,672	1,492,431
70	Load Dispatch - Trans Serv/Sch	056130	610,128	50,846	65,550	77,710	26,072	25,280	841,726
71	Load Dispatch - Sch/Con/Disp Serv	056140	0	0	0	0	0	0	0
72	Rel/Plan/Standards Dev	056150	504,700	814,223	616,284	408,543	71,704	12,073	0
73	Trans Service Studies	056160	31,377	28,145	38,270	46,355	25,672	0	0
74	Gen Interconn Studies	056170	31,546	49,136	65,285	113,364	62,873	28,695	130,049
75	Rel/Plan/Standards Dev Serv	056180	49,713	28,252	39,011	30,397	8,013	694	0
76	Station Equipment	0562	469,845	692,432	642,311	958,953	1,060,884	294,606	1,321,824
77	Overhead Lines	0563	753,997	933,301	1,160,154	1,161,314	1,350,652	1,209,433	482,601
78	Underground Lines	0564	81,923	18,943	0	0	0	0	5,652
79	Miscellaneous	0566	1,387,934	1,223,664	1,600,807	2,295,360	2,621,148	1,798,323	2,670,981
80	Rents	0567	3,603	0	(0)	0	0	60,926	79,990
81	<b>Total Transmission Operations</b>		<b>10,464,059</b>	<b>11,114,261</b>	<b>12,201,033</b>	<b>12,982,601</b>	<b>13,382,093</b>	<b>12,116,195</b>	<b>14,428,711</b>
82									
83	<b>Transmission Maintenance:</b>								
84	Supervision & Engineering	0568	72,146	59,147	61,602	67,053	85,051	209,494	208,728
85	Structures	0569	0	0	0	0	0	0	0
86	Station Equipment	0570	2,376,833	2,550,846	2,881,336	3,540,530	3,318,441	4,194,566	2,534,786
87	Overhead Lines	0571	276,511	228,301	315,121	379,595	171,827	464,614	345,752
88	Underground Lines	0572	19,679	3,153	7,087	21,203	31,046	103,338	42,758
89	Miscellaneous	0573	28,330	5,623	9,385	6,494	2,819	0	0
90	<b>Total Transmission Maintenance</b>		<b>2,773,499</b>	<b>2,847,070</b>	<b>3,274,532</b>	<b>4,014,875</b>	<b>3,609,183</b>	<b>4,972,012</b>	<b>3,132,024</b>
91									
92	<b>Total Transmission O&amp;M</b>		<b>13,237,558</b>	<b>13,961,331</b>	<b>15,475,565</b>	<b>16,997,476</b>	<b>16,991,276</b>	<b>17,088,207</b>	<b>17,560,736</b>
93									
94	<b>Regional Market Expenses:</b>								
95	Operations Supervision	057510	227,885	225,104	175,521	179,303	216,156	210,461	290,061
96	DA & RT Mkt Admin	057520	85,139	47,146	7,455	202	9,338	73,977	150,165
97	Trans Rights Mkt Admin	057530	0	0	377	0	0	0	0
98	Ancillary Serv Mkt Admin	057550	54,969	8,712	737	909	0	0	0
99	Mkt Monitoring/Compliance	057560	40,182	44,743	67,217	39,732	28,282	18,193	27,626
100	Mkt Fac/Mon/Comp Serv	057570	0	0	0	0	0	0	0
101	Regional Market Rents	057580	0	0	0	0	0	261	83
102	<b>Total Regional Market Expenses</b>		<b>408,175</b>	<b>325,705</b>	<b>251,307</b>	<b>220,146</b>	<b>253,776</b>	<b>302,892</b>	<b>467,935</b>

Line No.	Description	Account	2014 Rate Case TY						
			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
103									
104	<b>Distribution Operations:</b>								
105	Supervision	0580	6,547,782	5,592,777	5,500,986	6,333,283	6,374,050	5,796,358	5,981,714
106	Load Dispatch	0581	2,917,081	3,116,371	3,204,907	3,126,858	3,047,297	563,687	913,449
107	Station Equipment	0582	401,426	489,868	651,600	737,928	641,531	60,042	471,633
108	Overhead Lines	0583	2,744,606	2,759,374	3,290,036	3,404,679	3,713,171	3,549,167	2,929,904
109	Underground Lines	0584	1,649,197	1,621,210	1,869,901	1,720,406	1,892,903	3,268,352	1,532,665
110	Street Lighting	0585	526,508	488,225	474,649	512,333	573,560	497,793	520,731
111	Metering	0586	2,311,762	2,541,981	2,676,735	2,749,235	3,137,747	2,709,898	2,981,397
112	Customer Installations	0587	2,043,489	2,123,663	2,205,469	2,559,032	2,669,967	2,780,344	4,140,122
113	Miscellaneous	0588	8,973,734	7,308,704	6,924,091	6,582,497	6,840,720	7,109,105	6,498,447
114	Rents	0589	(527)	131	0	2,238	0	122,194	124,522
115	<b>Total Distribution Operations</b>		<u>28,115,058</u>	<u>26,042,304</u>	<u>26,798,374</u>	<u>27,728,489</u>	<u>28,890,947</u>	<u>26,456,940</u>	<u>26,094,584</u>
116									
117	<b>Distribution Maintenance:</b>								
118	Supervision	0590	682,345	572,684	506,836	529,241	636,170	432,509	462,180
119	Structures	0591	0	0	0	0	0	0	27,218
120	Station Equipment	0592	2,329,957	1,966,345	2,835,271	2,075,491	2,398,551	4,214,297	2,433,803
121	Overhead Lines	0593	5,348,695	5,592,990	4,778,895	5,093,562	5,786,400	6,389,581	6,675,904
122	Underground Lines	0594	3,523,980	3,365,346	3,648,891	3,628,478	3,752,082	2,028,474	2,961,415
123	Transformers	0595	472,294	465,944	519,448	501,286	550,964	451,354	384,966
124	Street Lighting	0596	699,455	612,794	391,141	477,291	482,637	574,691	560,876
125	Metering	0597	478,574	317,295	243,462	227,706	256,213	246,413	177,037
126	Miscellaneous	0598	247,625	245,865	379,105	413,659	392,991	334,827	418,738
127	<b>Total Distribution Maintenance</b>		<u>13,782,925</u>	<u>13,139,263</u>	<u>13,303,049</u>	<u>12,946,714</u>	<u>14,256,008</u>	<u>14,672,147</u>	<u>14,102,136</u>
128									
129	<b>Total Distribution O&amp;M</b>		<u>41,897,983</u>	<u>39,181,567</u>	<u>40,101,424</u>	<u>40,675,203</u>	<u>43,146,955</u>	<u>41,129,087</u>	<u>40,196,720</u>
130									
131	<b>Customer Accounting Expense:</b>								
132	Supervision	0901	85,885	99,231	101,146	91,209	77,353	85,756	76,685
133	Meter Reading	0902	2,887,983	2,876,495	2,764,136	2,832,325	2,857,011	2,903,175	2,811,830
134	Billing & Cashiering	0903	10,773,384	11,259,978	11,241,230	11,102,203	10,705,006	10,876,753	10,781,899
135	Uncollectible Accounts	0904	0	0	0	0	0	0	0
136	Miscellaneous	0905	0	0	0	0	0	0	0
137	<b>Total Customer Accounting Expense</b>		<u>13,747,252</u>	<u>14,235,704</u>	<u>14,106,512</u>	<u>14,025,737</u>	<u>13,639,370</u>	<u>13,865,684</u>	<u>13,670,414</u>
138									
139	<b>Customer Service Expense:</b>								
140	Supervision	0907	0	0	0	0	0	0	0
141	Customer Assistance without DSM	0908	1,662,212	1,291,418	1,115,580	1,151,090	1,208,104	1,157,172	1,171,988
142	Advertisement	0909	0	0	0	0	0	0	0
143	Miscellaneous	0910	0	0	0	0	0	0	15,145
144	<b>Total Customer Service Expense</b>		<u>1,662,212</u>	<u>1,291,418</u>	<u>1,115,580</u>	<u>1,151,090</u>	<u>1,208,104</u>	<u>1,157,172</u>	<u>1,187,133</u>
145									
146	<b>Sales Expense:</b>								
147	Sales Expense - Supv.	0911	0	0	0	0	0	0	0
148	Demonstrations & Selling	0912	465,678	555,676	576,589	472,693	511,056	559,624	576,120
149	Miscellaneous Sales Expense	0916	0	0	0	0	0	0	0
150	<b>Total Sales Expense</b>		<u>465,678</u>	<u>555,676</u>	<u>576,589</u>	<u>472,693</u>	<u>511,056</u>	<u>559,624</u>	<u>576,120</u>
151									
152	<b>Total Customer O&amp;M</b>		<u>15,875,142</u>	<u>16,082,798</u>	<u>15,798,681</u>	<u>15,649,520</u>	<u>15,358,531</u>	<u>15,582,479</u>	<u>15,433,668</u>
153							0		

Line No.	Description	Account	2014 Rate Case TY						
			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
154	<b>Administrative &amp; General Expense:</b>						0		
155	Administrative Salaries	0920	39,640,435	34,827,369	37,696,703	40,627,391	43,107,368	42,938,293	51,956,542
156	Office Supplies & Expense	0921	0	0	0	0	277	(0)	0
157	A&G Expense Transferred	0922	0	0	0	0	0	0	0
158	Outside Services	0923	0	0	0	0	0	0	0
159	Property Insurance	0924	0	0	0	0	0	0	0
160	Injuries and Damages	0925	1,386,800	1,714,783	1,884,514	1,061,882	1,082,281	200,875	145,450
161	Pensions & Benefits	0926	64,689,205	75,323,427	65,273,922	57,123,555	57,738,407	53,434,602	51,875,669
162	Other Reg Expenses	928	0	0	0	0	0	0	0
163	Duplicate Charges - Electric	0929	0	0	0	0	0	0	0
164	Miscellaneous	0930	0	0	0	0	0	0	4,037
165	General Advertising Expense	930.1	0	0	0	0	0	0	0
166	Rents	0931	0	0	0	0	0	524,148	302,218
167	Maintenance of Structures	0932	0	0	0	0	0	0	0
168	Maintenance of General Plant	0935	0	0	0	0	0	0	0
169	<b>Total Administrative &amp; General Expense</b>		105,716,440	111,865,579	104,855,139	98,812,828	101,928,333	97,097,919	104,283,917
170									
171	<b>Total O&amp;M Expense Excluding Fuel &amp; Purchased Power</b>		253,837,050	256,036,603	247,870,804	244,193,984	249,382,776	241,071,257	242,889,170

Line No.	Description	Account	2019 Rate Case TY			Difference 2020 vs. 2019 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
			2018 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses				
1									
2	<b>Steam Production Operation:</b>								
3	Supervision & Engineering	0500	2,735,362	2,374,981	2,335,957	(399,405)	-1.61%	-5.02%	-1.27%
4	Fuel Handling and Transportation	0501	0	0	0	0	-100.00%	-100.00%	-100.00%
5	Steam Expense	0502	11,605,770	8,566,502	9,677,376	(1,928,394)	-3.24%	-3.74%	-4.61%
6	Electric Expense	0505	2,757,570	4,043,838	4,284,428	1,526,859	8.43%	-2.59%	-5.56%
7	Miscellaneous	0506	6,700,803	6,131,275	6,546,177	(154,626)	-10.34%	-4.88%	-4.80%
8	Rent	0507	(46)	-	2,083	2,130	0.00%	0.00%	0.00%
9	Supplies and Expense	0508	0	0	0	0	0.00%	0.00%	0.00%
10	SO2 Allowance Expense	0509	0	0	0	0	0.00%	-100.00%	0.00%
11	<b>Total Steam Production Operation</b>		<b>23,799,458</b>	<b>21,116,596</b>	<b>22,846,021</b>	<b>(953,437)</b>	<b>-4.74%</b>	<b>-4.45%</b>	<b>-4.90%</b>
12									
13	<b>Steam Production Maintenance:</b>								
14	Supervision & Engineering	0510	4,374,069	2,956,978	2,011,832	(2,362,237)	-8.02%	-2.70%	1.55%
15	Structures	0511	2,004,336	1,569,874	1,218,367	(785,969)	-16.86%	-9.93%	-5.47%
16	Boilers	0512	4,919,934	6,597,353	5,411,201	491,267	-5.28%	-4.82%	-4.46%
17	Electric Plant	0513	1,765,823	1,820,520	2,612,448	846,626	3.41%	-2.28%	-3.62%
18	Miscellaneous Plant	0514	4,839,478	4,819,888	1,791,811	(3,047,668)	-28.33%	-19.16%	-16.15%
19	Mtce of Steam Prod Plant	0515	0	0	0	0	0.00%	0.00%	0.00%
20	<b>Total Steam Production Maintenance</b>		<b>17,903,639</b>	<b>17,764,613</b>	<b>13,045,659</b>	<b>(4,857,981)</b>	<b>-12.13%</b>	<b>-8.13%</b>	<b>-6.69%</b>
21									
22	<b>Total Steam Production O&amp;M</b>		<b>41,703,097</b>	<b>38,881,209</b>	<b>35,891,680</b>	<b>(5,811,418)</b>	<b>-7.86%</b>	<b>-5.93%</b>	<b>-5.59%</b>
23									
24	<b>Hydro Production Operation:</b>								
25	Supervision & Engineering	0535	62,242	145,245	182,542	120,300	-4.65%	-8.32%	-5.75%
26	Water for Power	0536	-	-	-	0			
27	Hydraulic Expense	0537	1,567,123	1,733,415	1,593,993	26,870	7.69%	5.79%	5.64%
28	Electric Expense	0538	271,162	199,040	154,510	(116,652)	24.03%	21.87%	12.53%
29	Miscellaneous	0539	452,696	468,307	440,861	(11,835)	9.98%	8.36%	8.89%
30	Rent	0540	-	-	-	0	0.00%	0.00%	0.00%
31	<b>Total Hydro Production Operation</b>		<b>2,353,223</b>	<b>2,546,007</b>	<b>2,371,905</b>	<b>18,682</b>	<b>7.41%</b>	<b>4.87%</b>	<b>4.90%</b>
32									
33	<b>Hydro Production Maintenance:</b>								
34	Supervision & Engineering	0541	17	14,365	98,746	98,729	147.66%	84.55%	0.00%
35	Structures	0542	511,194	692,866	529,379	18,185	11.57%	11.31%	12.77%
36	Reservoirs & Dams	0543	75,626	192,370	332,540	256,914	6.27%	-0.04%	0.25%
37	Electric Plant	0544	133,438	144,006	285,050	151,612	-9.48%	-6.85%	-0.14%
38	Miscellaneous Plant	0545	264,741	254,429	192,018	(72,723)	-2.48%	2.43%	-3.75%
39	<b>Total Hydro Production Maintenance</b>		<b>985,016</b>	<b>1,298,036</b>	<b>1,437,733</b>	<b>452,716</b>	<b>3.01%</b>	<b>2.43%</b>	<b>3.40%</b>
40									
41	<b>Total Hydro Production O&amp;M</b>		<b>3,338,239</b>	<b>3,844,043</b>	<b>3,809,638</b>	<b>471,399</b>	<b>5.62%</b>	<b>3.89%</b>	<b>4.31%</b>
42									
43	<b>Other Power Generation Operation:</b>								
44	Supervision & Engineering	0546	1,310,076	1,577,999	2,826,016	1,515,940	19.82%	10.64%	15.83%
45	Generation Expense	0548	3,258,274	3,223,447	5,315,509	2,057,235	19.58%	12.82%	10.57%
46	Miscellaneous	0549	5,020,405	4,827,599	3,967,398	(1,053,007)	-1.54%	3.60%	0.19%
47	Rents	0550	-	-	-	0	0.00%	0.00%	0.00%
48	<b>Total Other Power Generation Operation</b>		<b>9,588,755</b>	<b>9,629,045</b>	<b>12,108,923</b>	<b>2,520,168</b>	<b>9.75%</b>	<b>8.65%</b>	<b>6.61%</b>
49									
50	<b>Other Power Generation Maintenance:</b>								
51	Supervision & Engineering	0551	1,223,410	1,292,468	1,234,653	11,244	53.31%	24.07%	12.90%

Line No.	Description	Account	2019 Rate Case TY			Difference 2020 vs. 2019 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
			2018 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses				
52	Structures	0552	953,394	999,420	1,031,079	77,686	1.25%	8.09%	8.08%
53	Electric Plant	0553	2,536,498	2,315,480	2,965,631	429,133	3.59%	6.81%	7.40%
54	Miscellaneous Plant	0554	274,626	538,062	752,826	478,200	28.87%	18.98%	10.80%
55	<b>Total Other Power Generation Maintenance</b>		4,987,928	5,145,431	5,984,190	996,262	9.43%	10.56%	8.87%
56									
57	<b>Total Other Power Generation O&amp;M</b>		14,576,683	14,774,476	18,093,113	3,516,430	9.64%	9.25%	7.31%
58									
59	<b>Other Power Supply:</b>								
60	System Load Control	0556	1,383,823	2,247,327	2,995,699	1,611,876	15.70%	15.39%	16.39%
61	Other Expenditures	0557	4,114,347	4,710,813	4,682,911	568,564	19.67%	8.86%	3.23%
62	<b>Total Other Power Supply</b>		5,498,170	6,958,139	7,678,609	2,180,440	18.02%	11.06%	6.70%
63									
64	<b>Total Production O&amp;M</b>		65,116,189	64,457,867	65,473,040	356,851	-1.80%	-1.23%	-1.74%
65									
66	<b>Transmission Operations:</b>								
67	Supervision & Engineering	0560	6,783,626	6,262,343	5,845,300	(938,325)	4.63%	2.22%	3.22%
68	Load Dispatch - Reliability	056111	(6,769)	(9,857)	12,006	18,775	-11.63%	14.73%	-15.07%
69	Load Dispatch - Monitor/Operate	056120	3,012,180	3,022,994	2,999,124	(13,056)	-2.89%	0.21%	4.08%
70	Load Dispatch - Trans Serv/Sch	056130	(7,216)	9,349	32,443	39,659	4.47%	-9.56%	-27.82%
71	Load Dispatch - Sch/Con/Disp Serv	056140	0	0	0	0	0.00%	0.00%	0.00%
72	Rel/Plan/Standards Dev	056150	0	21,365	2,558	2,558	-48.66%	-54.32%	-44.41%
73	Trans Service Studies	056160	89,175	166,763	22,639	(66,536)	-2.48%	-7.23%	-3.56%
74	Gen Interconn Studies	056170	61,569	51,073	311,309	249,740	37.70%	25.00%	28.97%
75	Rel/Plan/Standards Dev Serv	056180	0	36,796	19,863	19,863	19.91%	-9.19%	-9.69%
76	Station Equipment	0562	2,005,443	1,717,765	1,251,062	(754,381)	3.35%	9.99%	11.50%
77	Overhead Lines	0563	491,098	846,469	745,813	254,715	-11.20%	-6.12%	-0.12%
78	Underground Lines	0564	1,651	745	1,079	(572)	0.00%	0.00%	-38.19%
79	Miscellaneous	0566	2,469,347	2,801,108	3,034,439	565,092	2.97%	9.57%	9.08%
80	Rents	0567	-	1	0	0	0.00%	-100.00%	-100.00%
81	<b>Total Transmission Operations</b>		14,900,104	14,926,914	14,277,636	(622,467)	1.30%	2.27%	3.51%
82									
83	<b>Transmission Maintenance:</b>								
84	Supervision & Engineering	0568	32,179	81	0	(32,179)	-100.00%	-100.00%	-100.00%
85	Structures	0569	0	0	0	0	0.00%	0.00%	0.00%
86	Station Equipment	0570	1,805,645	2,019,781	1,323,843	(481,803)	-16.79%	-10.52%	-6.30%
87	Overhead Lines	0571	284,274	636,197	326,793	42,519	13.72%	0.52%	1.87%
88	Underground Lines	0572	0	0	0	0	-100.00%	-100.00%	-100.00%
89	Miscellaneous	0573	0	0	0	0	-100.00%	-100.00%	-100.00%
90	<b>Total Transmission Maintenance</b>		2,122,099	2,656,058	1,650,636	(471,463)	-14.48%	-9.32%	-5.60%
91									
92	<b>Total Transmission O&amp;M</b>		17,022,202	17,582,972	15,928,272	(1,093,930)	-1.28%	0.41%	2.08%
93									
94	<b>Regional Market Expenses:</b>								
95	Operations Supervision	057510	202,203	123,152	45,842	(156,361)	-26.67%	-17.45%	-16.32%
96	DA & RT Mkt Admin	057520	178,727	224,833	153,730	(24,997)	75.11%	54.08%	6.79%
97	Trans Rights Mkt Admin	057530	0	0	0	0	0.00%	-100.00%	0.00%
98	Ancillary Serv Mkt Admin	057550	0	0	0	0	0.00%	-100.00%	-100.00%
99	Mkt Monitoring/Compliance	057560	337	0	840	503	-50.51%	-46.53%	-34.93%
100	Mkt Fac/Mon/Comp Serv	057570	0	0	0	0	0.00%	0.00%	0.00%
101	Regional Market Rents	057580	460	1	0	(460)	0.00%	0.00%	0.00%
102	<b>Total Regional Market Expenses</b>		381,726	347,986	200,412	(181,314)	-4.61%	-3.18%	-7.60%



Line No.	Description	Account	2019 Rate Case TY			Difference 2020 vs. 2019 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
			2018 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses				
154	<b>Administrative &amp; General Expense:</b>								
155	Administrative Salaries	0920	45,573,823	57,953,106	61,103,596	15,529,772	7.23%	7.14%	4.93%
156	Office Supplies & Expense	0921	29,738	0	(0)	(29,738)	-108.47%	0.00%	0.00%
157	A&G Expense Transferred	0922	0	0	0	0	0.00%	0.00%	0.00%
158	Outside Services	0923	0	0	0	0	0.00%	0.00%	0.00%
159	Property Insurance	0924	0	0	0	0	0.00%	0.00%	0.00%
160	Injuries and Damages	0925	1,179,341	842,783	627,858	(551,483)	-10.32%	-14.53%	-8.43%
161	Pensions & Benefits	0926	50,295,875	49,832,323	48,166,176	(2,129,699)	-3.56%	-4.25%	-3.22%
162	Other Reg Expenses	928	0	0	73,864	73,864	0.00%	0.00%	0.00%
163	Duplicate Charges - Electric	0929	0	0	0	0	0.00%	0.00%	0.00%
164	Miscellaneous	0930	96	0	0	(96)	0.00%	0.00%	0.00%
165	General Advertising Expense	930.1	0	0	0	0	0.00%	0.00%	0.00%
166	Rents	0931	228,682	0	0	(228,682)	0.00%	0.00%	0.00%
167	Maintenance of Structures	0932	0	0	0	0	0.00%	0.00%	0.00%
168	Maintenance of General Plant	0935	0	0	0	0	0.00%	0.00%	0.00%
169	<b>Total Administrative &amp; General Expense</b>		<u>97,307,556</u>	<u>108,628,212</u>	<u>109,971,494</u>	<u>12,663,938</u>	<u>1.53%</u>	<u>0.68%</u>	<u>0.44%</u>
170									
171	<b>Total O&amp;M Expense Excluding Fuel &amp; Purchased Power</b>		239,953,777	250,997,253	253,076,530	13,122,753	0.29%	0.30%	-0.03%



Line No.	Description	Account	2014 Rate Case TY					2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses		
1									
2	<b>Steam Production Operation:</b>								
3	Supervision & Engineering	0500	640,810	825,230	985,512	1,245,476	995,538	560,397	320,523
4	Fuel Handling and Transportation	0501	(1,126,338)	(1,046,444)	(995,534)	(956,348)	(1,026,983)	(21,592)	(220)
5	Steam Expense	0502	21,315,015	21,847,077	21,823,286	23,364,943	24,530,411	21,346,719	19,448,745
6	Electric Expense	0505	3,814,352	2,633,485	2,428,483	881,218	1,866,284	2,148,981	2,750,787
7	Miscellaneous	0506	9,320,346	7,215,112	7,197,426	8,289,274	7,132,687	6,726,449	4,846,189
8	Rent	0507	8,493,586	8,207,159	7,229,956	6,824,643	6,891,190	6,421,649	6,020,026
9	Supplies and Expense	0508	0	0	0	0	0	0	0
10	SO2 Allowance Expense	0509	6,331	0	0	0	0	0	0
11	<b>Total Steam Production Operation</b>		<b>42,464,102</b>	<b>39,681,618</b>	<b>38,669,129</b>	<b>39,649,206</b>	<b>40,389,127</b>	<b>37,182,603</b>	<b>33,386,050</b>
12									
13	<b>Steam Production Maintenance:</b>								
14	Supervision & Engineering	0510	403,364	864,690	987,718	1,214,791	929,474	743,202	820,571
15	Structures	0511	4,813,327	5,296,534	6,447,475	5,295,314	4,404,361	4,633,564	4,681,981
16	Boilers	0512	29,386,411	23,832,611	27,050,753	26,634,745	20,227,571	22,300,399	21,376,948
17	Electric Plant	0513	12,172,096	6,631,591	7,133,216	9,488,935	4,332,250	9,638,600	5,811,692
18	Miscellaneous Plant	0514	8,951,740	4,604,441	9,352,094	8,468,529	6,483,499	6,563,094	6,449,642
19	Mtce of Steam Prod Plant	0515	0	0	0	0	0	0	0
20	<b>Total Steam Production Maintenance</b>		<b>55,726,938</b>	<b>41,229,868</b>	<b>50,971,257</b>	<b>51,102,314</b>	<b>36,377,156</b>	<b>43,878,859</b>	<b>39,140,834</b>
21									
22	<b>Total Steam Production O&amp;M</b>		<b>98,191,040</b>	<b>80,911,486</b>	<b>89,640,386</b>	<b>90,751,520</b>	<b>76,766,283</b>	<b>81,061,461</b>	<b>72,526,884</b>
23									
24	<b>Hydro Production Operation:</b>								
25	Supervision & Engineering	0535	8,817	54,212	97,262	185,999	74,905	214,112	18,222
26	Water for Power	0536	331,689	246,795	203,520	97,993	153,129	80,883	89,229
27	Hydraulic Expense	0537	2,734	62,044	18,085	28,201	52,763	107,875	88,448
28	Electric Expense	0538	30,374	33,331	28,933	29,044	27,492	31,143	12,925
29	Miscellaneous	0539	1,202,438	1,169,157	1,190,508	1,293,125	1,449,950	1,140,143	1,193,613
30	Rent	0540	383,459	422,288	387,149	355,478	366,837	384,483	437,611
31	<b>Total Hydro Production Operation</b>		<b>1,959,511</b>	<b>1,987,826</b>	<b>1,925,456</b>	<b>1,989,840</b>	<b>2,125,077</b>	<b>1,958,640</b>	<b>1,840,048</b>
32									
33	<b>Hydro Production Maintenance:</b>								
34	Supervision & Engineering	0541	2,862	1,791	83	279	(694)	21	0
35	Structures	0542	283,805	615,146	550,454	404,015	505,125	411,927	342,123
36	Reservoirs & Dams	0543	563,438	459,986	575,011	519,530	381,291	235,550	523,825
37	Electric Plant	0544	(89,668)	1,138,064	248,431	510,753	164,385	126,011	93,645
38	Miscellaneous Plant	0545	125,360	144,046	87,424	159,768	72,344	291,018	77,979
39	<b>Total Hydro Production Maintenance</b>		<b>885,797</b>	<b>2,359,033</b>	<b>1,461,403</b>	<b>1,594,345</b>	<b>1,122,451</b>	<b>1,064,527</b>	<b>1,037,573</b>
40									
41	<b>Total Hydro Production O&amp;M</b>		<b>2,845,308</b>	<b>4,346,859</b>	<b>3,386,860</b>	<b>3,584,185</b>	<b>3,247,528</b>	<b>3,023,167</b>	<b>2,877,622</b>
42									
43	<b>Other Power Generation Operation:</b>								
44	Supervision & Engineering	0546	169,695	220,065	200,282	123,067	82,960	57,107	99,048
45	Generation Expense	0548	3,056,834	579,223	668,418	761,067	(912,445)	577,798	649,653
46	Miscellaneous	0549	1,650,220	4,964,616	3,751,843	4,317,505	6,573,349	3,988,003	3,602,185
47	Rents	0550	1,876,716	1,935,445	1,850,956	1,721,780	1,832,733	2,387,524	2,513,095
48	<b>Total Other Power Generation Operation</b>		<b>6,753,465</b>	<b>7,699,348</b>	<b>6,471,500</b>	<b>6,923,419</b>	<b>7,576,597</b>	<b>7,010,432</b>	<b>6,863,981</b>
49									
50	<b>Other Power Generation Maintenance:</b>								
51	Supervision & Engineering	0551	183,619	102,850	36,969	71,808	21,390	19,218	105,645

Line No.	Description	Account	2014 Rate Case TY					2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses		
52	Structures	0552	2,604,567	2,527,456	2,897,295	3,278,307	3,348,704	2,500,961	
53	Electric Plant	0553	10,492,268	9,952,573	13,010,218	7,366,047	18,553,921	10,119,173	
54	Miscellaneous Plant	0554	2,834,923	3,944,273	2,900,031	1,792,490	3,709,730	715,097	
55	<b>Total Other Power Generation Maintenance</b>		16,115,377	16,527,151	18,844,512	12,508,652	25,633,745	13,440,875	
56									
57	<b>Total Other Power Generation O&amp;M</b>		22,868,842	24,226,500	25,316,012	19,432,071	33,210,343	20,304,856	
58									
59	<b>Other Power Supply:</b>								
60	System Load Control	0556	78,090	69,256	116,044	144,766	122,071	77,498	
61	Other Expenditures	0557	258,113	416,239	0	0	(794,721)	0	
62	<b>Total Other Power Supply</b>		336,203	485,495	116,044	144,766	122,071	77,498	
63									
64	<b>Total Production O&amp;M</b>		124,241,393	109,970,340	118,459,302	113,912,542	113,346,224	95,786,860	
65									
66	<b>Transmission Operations:</b>								
67	Supervision & Engineering	0560	2,683,661	899,806	2,927,390	2,335,709	2,088,844	2,086,507	
68	Load Dispatch - Reliability	056111	609	770	3,389	3,917	(70,859)	1,277	
69	Load Dispatch - Monitor/Operate	056120	1,389,349	1,498,529	1,179,630	1,224,017	1,214,218	1,125,988	
70	Load Dispatch - Trans Serv/Sch	056130	2,018	1,065	0	0	0	499	
71	Load Dispatch - Sch/Con/Disp Serv	056140	98,045	136,998	0	0	0	220	
72	Rel/Plan/Standards Dev	056150	29,994	53,689	17,554	1,232	1,006	180	
73	Trans Service Studies	056160	605,119	(214,600)	(493,728)	64,667	59,121	0	
74	Gen Interconn Studies	056170	(389,830)	(47,909)	(91,740)	(163,052)	(90,653)	(271,808)	
75	Rel/Plan/Standards Dev Serv	056180	1,629,066	2,017,291	1,866,224	2,853,841	3,238,299	4,212,233	
76	Station Equipment	0562	217,629	224,489	334,244	345,218	430,238	349,085	
77	Overhead Lines	0563	716,094	884,527	1,219,972	1,126,139	770,121	905,888	
78	Underground Lines	0564	17,608	2,993	71,166	269	2,877	122,612	
79	Miscellaneous	0566	1,399,304	554,882	1,938,795	1,529,606	1,377,008	1,717,125	
80	Rents	0567	1,954,305	2,078,384	2,160,387	2,185,586	2,295,139	3,314,634	
81	<b>Total Transmission Operations</b>		10,352,971	8,090,915	11,133,283	11,507,149	11,315,359	13,564,441	
82									
83	<b>Transmission Maintenance:</b>								
84	Supervision & Engineering	0568	7,103	1,583	1,377	81	37	22,754	
85	Structures	0569	0	0	0	0	10,488	0	
86	Station Equipment	0570	1,475,717	2,281,088	2,267,095	2,192,882	1,821,618	2,182,425	
87	Overhead Lines	0571	5,142,739	4,497,909	6,958,150	8,523,515	7,825,227	4,100,695	
88	Underground Lines	0572	14,766	19,374	43,935	403,148	421,804	27,052	
89	Miscellaneous	0573	83,467	6,067	7,634	31,095	(2,795)	768	
90	<b>Total Transmission Maintenance</b>		6,723,792	6,806,021	9,278,190	11,150,721	10,065,891	6,333,694	
91									
92	<b>Total Transmission O&amp;M</b>		17,076,763	14,896,936	20,411,473	22,657,870	21,381,249	19,898,135	
93									
94	<b>Regional Market Expenses:</b>								
95	Operations Supervision	057510	58,729	62,734	30,705	53,718	64,470	32,223	
96	DA & RT Mkt Admin	057520	0	2,214	0	0	0	0	
97	Trans Rights Mkt Admin	057530	6,117	4,886	(0)	0	0	0	
98	Ancillary Serv Mkt Admin	057550	0	0	(0)	0	0	0	
99	Mkt Monitoring/Compliance	057560	0	981	(0)	0	4,234	0	
100	Mkt Fac/Mon/Comp Serv	057570	142,488	256,144	222,723	8,966	4,990	23,956	
101	Regional Market Rents	057580	63,095	50,906	36,804	30,254	31,011	3,667	
102	<b>Total Regional Market Expenses</b>		270,429	377,865	290,232	92,938	108,188	59,846	



Line No.	Description	Account	2014 Rate Case TY						
			2011 Per Book O&M Expenses	2012 Per Book O&M Expenses	2013 Per Book O&M Expenses	2014 Per Book O&M Expenses	2015 Per Book O&M Expenses	2016 Per Book O&M Expenses	2017 Per Book O&M Expenses
154	<b>Administrative &amp; General Expense:</b>								
155	Administrative Salaries	0920	0	0	(0)	0	0	18,433	9
156	Office Supplies & Expense	0921	30,546,532	25,608,459	29,421,952	29,566,206	28,499,735	31,922,321	36,172,015
157	A&G Expense Transferred	0922	(39,494,637)	(32,037,433)	(32,695,086)	(32,762,628)	(33,562,320)	(29,756,604)	(30,830,250)
158	Outside Services	0923	13,202,681	11,626,227	15,257,420	13,205,526	15,543,047	18,651,992	20,125,075
159	Property Insurance	0924	4,314,358	5,114,167	5,454,918	5,463,943	4,830,151	2,606,701	1,938,336
160	Injuries and Damages	0925	6,835,697	6,618,375	7,508,425	7,995,765	7,487,447	5,173,524	3,863,142
161	Pensions & Benefits	0926	0	(0)	0	0	1,759,830	7,048	15,084
162	Other Reg Expenses	928	7,644,712	8,300,447	9,017,207	8,587,107	9,475,890	8,387,090	8,756,308
163	Duplicate Charges - Electric	0929	(2,303,043)	(2,315,165)	(2,512,996)	(2,496,279)	(2,289,858)	(2,314,802)	(2,166,134)
164	Miscellaneous	0930	7,083,686	6,087,221	6,381,602	7,148,741	7,114,078	2,908,869	3,208,040
165	General Advertising Expense	930.1	2,196,636	2,333,222	3,818,139	5,103,548	2,289,442	3,340,495	2,505,440
166	Rents	0931	24,109,866	19,473,011	19,998,588	21,520,580	24,082,495	26,643,027	28,763,587
167	Maintenance of Structures	0932	0	0	0	869,010	981,052	0	0
168	Maintenance of General Plant	0935	511,679	254,563	495,226	0	0	1,241,812	594,330
169	<b>Total Administrative &amp; General Expense</b>		<u>54,648,167</u>	<u>51,063,094</u>	<u>62,145,395</u>	<u>64,201,519</u>	<u>66,210,990</u>	<u>68,829,908</u>	<u>72,944,982</u>
170									
171	<b>Total O&amp;M Expense Excluding Fuel &amp; Purchased Power</b>		280,151,162	255,071,912	290,001,737	279,709,811	272,530,175	269,351,430	268,530,566

Line No.	Description	Account	2019 Rate Case TY			Difference 2020 vs. 2019 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
			2018 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses				
1									
2	<b>Steam Production Operation:</b>								
3	Supervision & Engineering	0500	244,191	444,108	441,544	197,353	-15.01%	-10.84%	-4.05%
4	Fuel Handling and Transportation	0501	0	0	0	0	-100.00%	-100.00%	-100.00%
5	Steam Expense	0502	17,719,183	16,278,077	13,942,653	(3,776,530)	-10.68%	-6.20%	-4.61%
6	Electric Expense	0505	3,605,624	3,001,452	941,816	(2,663,808)	-12.78%	-12.66%	-14.39%
7	Miscellaneous	0506	4,603,434	4,762,152	6,263,677	1,660,243	-2.56%	-1.97%	-4.32%
8	Rent	0507	5,983,503	4,871,316	2,393,270	(3,590,233)	-19.06%	-14.61%	-13.13%
9	Supplies and Expense	0508	0	0	0	0	0.00%	0.00% #	0.00%
10	SO2 Allowance Expense	0509	0	0	0	0	0.00%	0.00%	-100.00%
11	<b>Total Steam Production Operation</b>		<u>32,155,934</u>	<u>29,357,105</u>	<u>23,982,960</u>	<u>(8,172,974)</u>	<u>-9.90%</u>	<u>-6.60%</u>	<u>-6.15%</u>
12									
13	<b>Steam Production Maintenance:</b>								
14	Supervision & Engineering	0510	756,368	522,876	385,295	(371,073)	-16.15%	-12.58%	-0.51%
15	Structures	0511	5,479,642	5,190,077	4,889,173	(590,469)	2.11%	-3.88%	0.17%
16	Boilers	0512	15,685,213	16,540,408	15,028,036	(657,177)	-5.77%	-8.05%	-7.18%
17	Electric Plant	0513	5,688,323	7,593,505	8,004,897	2,316,574	13.07%	1.66%	-4.55%
18	Miscellaneous Plant	0514	4,013,461	3,478,322	2,816,990	(1,196,470)	-15.36%	-15.75%	-12.06%
19	Mtce of Steam Prod Plant	0515	0	0	0	0	0.00%	0.00%	0.00%
20	<b>Total Steam Production Maintenance</b>		<u>31,623,006</u>	<u>33,325,188</u>	<u>31,124,391</u>	<u>(498,615)</u>	<u>-3.07%</u>	<u>-6.80%</u>	<u>-6.27%</u>
21									
22	<b>Total Steam Production O&amp;M</b>		<u>63,778,940</u>	<u>62,682,293</u>	<u>55,107,351</u>	<u>(8,671,589)</u>	<u>-6.41%</u>	<u>-6.71%</u>	<u>-6.22%</u>
23									
24	<b>Hydro Production Operation:</b>								
25	Supervision & Engineering	0535	3,980	44,729	14,221	10,242	-28.27%	-24.02%	5.46%
26	Water for Power	0536	100,603	218,094	421,446	320,843	22.44%	10.96%	2.70%
27	Hydraulic Expense	0537	289,827	278,148	233,067	(56,760)	34.60%	44.08%	63.88%
28	Electric Expense	0538	11,983	29,109	13,365	1,382	-13.43%	-10.45%	-8.72%
29	Miscellaneous	0539	1,241,889	1,723,237	2,278,934	1,037,046	9.47%	9.72%	7.36%
30	Rent	0540	490,843	465,184	377,638	(113,205)	0.58%	-0.35%	-0.17%
31	<b>Total Hydro Production Operation</b>		<u>2,139,125</u>	<u>2,758,501</u>	<u>3,338,672</u>	<u>1,199,547</u>	<u>9.46%</u>	<u>8.18%</u>	<u>6.10%</u>
32									
33	<b>Hydro Production Maintenance:</b>								
34	Supervision & Engineering	0541	(5)	63	15,259	15,265	-285.52%	110.65%	20.44%
35	Structures	0542	517,432	(105,176)	334,850	(182,582)	-7.89%	-6.85%	1.85%
36	Reservoirs & Dams	0543	55,576	604,884	2,823,132	2,767,556	49.24%	25.52%	19.61%
37	Electric Plant	0544	214,179	258,634	576,771	362,592	28.54%	12.79%	-222.98%
38	Miscellaneous Plant	0545	84,902	170,543	78,227	(6,675)	1.58%	-1.58%	-5.10%
39	<b>Total Hydro Production Maintenance</b>		<u>872,083</u>	<u>928,948</u>	<u>3,828,239</u>	<u>2,956,156</u>	<u>27.81%</u>	<u>14.75%</u>	<u>17.66%</u>
40									
41	<b>Total Hydro Production O&amp;M</b>		<u>3,011,208</u>	<u>3,687,449</u>	<u>7,166,911</u>	<u>4,155,703</u>	<u>17.15%</u>	<u>11.30%</u>	<u>10.81%</u>
42									
43	<b>Other Power Generation Operation:</b>								
44	Supervision & Engineering	0546	208,992	179,089	392,909	183,917	36.48%	10.11%	9.78%
45	Generation Expense	0548	1,107,566	2,533,982	6,386,437	5,278,871	-247.57%	38.05%	8.53%
46	Miscellaneous	0549	4,301,641	6,988,279	7,555,797	3,254,157	2.82%	10.52%	18.42%
47	Rents	0550	3,362,595	5,229,592	5,879,609	2,517,014	26.26%	17.95%	13.53%
48	<b>Total Other Power Generation Operation</b>		<u>8,980,794</u>	<u>14,930,942</u>	<u>20,214,752</u>	<u>11,233,958</u>	<u>21.69%</u>	<u>17.67%</u>	<u>12.95%</u>
49									
50	<b>Other Power Generation Maintenance:</b>								
51	Supervision & Engineering	0551	118,120	126,636	248,437	130,316	63.31%	31.28%	3.42%

Line No.	Description	Account	2019 Rate Case TY			Difference 2020 vs. 2019 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
			2018 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses				
52	Structures	0552	3,214,044	4,631,201	6,228,898	3,014,854	13.22%	11.55%	10.17%
53	Electric Plant	0553	15,155,424	9,914,919	13,420,317	(1,735,107)	-6.27%	0.44%	2.77%
54	Miscellaneous Plant	0554	1,111,618	817,728	1,039,841	(71,778)	-22.46%	-13.63%	-10.55%
55	<b>Total Other Power Generation Maintenance</b>		19,599,207	15,490,483	20,937,492	1,338,285	-3.97%	1.52%	2.95%
56									
57	<b>Total Other Power Generation O&amp;M</b>		28,580,001	30,421,425	41,152,244	12,572,243	4.38%	7.19%	6.75%
58									
59	<b>Other Power Supply:</b>								
60	System Load Control	0556	91,653	84,196	122,175	30,522	0.02%	0.74%	5.10%
61	Other Expenditures	0557	544,321	(85,519)	587,293	42,973	0.00%	0.00%	9.56%
62	<b>Total Other Power Supply</b>		635,974	(1,322)	709,469	73,495	42.19%	29.52%	8.65%
63									
64	<b>Total Production O&amp;M</b>		96,006,123	96,789,845	104,135,975	8,129,852	-1.68%	-1.82%	-1.94%
65									
66	<b>Transmission Operations:</b>								
67	Supervision & Engineering	0560	2,161,138	1,676,143	2,125,056	(36,082)	0.34%	-4.47%	-2.56%
68	Load Dispatch - Reliability	056111	2,511	2,413	2,715	204	-152.08%	-3.12%	18.07%
69	Load Dispatch - Monitor/Operate	056120	1,204,390	1,250,844	1,324,143	119,753	1.75%	1.66%	-0.53%
70	Load Dispatch - Trans Serv/Sch	056130	443	4,549	79	(364)	0.00%	131.68%	-30.25%
71	Load Dispatch - Sch/Con/Disp Serv	056140	0	0	0	0	0.00%	0.00%	-100.00%
72	Rel/Plan/Standards Dev	056150	41	9,659	9,341	9,300	56.15%	-8.62%	-12.16%
73	Trans Service Studies	056160	54,360	(57,155)	19,077	(35,284)	-20.25%	-162.83%	-31.89%
74	Gen Interconn Studies	056170	(232,925)	736,769	(78,188)	154,737	-2.92%	-2.26%	-16.35%
75	Rel/Plan/Standards Dev Serv	056180	3,304,715	3,989,983	3,032,813	(271,902)	-1.30%	7.18%	7.15%
76	Station Equipment	0562	499,272	489,824	379,488	(119,784)	-2.48%	1.83%	6.37%
77	Overhead Lines	0563	680,612	1,259,269	512,272	(168,340)	-7.83%	-11.66%	-3.65%
78	Underground Lines	0564	(108,628)	0	(0)	108,628	-116.19%	-117.22%	-129.74%
79	Miscellaneous	0566	2,685,170	2,487,799	4,739,025	2,053,855	28.04%	13.62%	14.52%
80	Rents	0567	2,573,199	2,519,062	2,352,950	(220,249)	0.50%	1.23%	2.08%
81	<b>Total Transmission Operations</b>		12,824,298	14,369,159	14,418,770	1,594,471	4.97%	3.76%	3.75%
82									
83	<b>Transmission Maintenance:</b>								
84	Supervision & Engineering	0568	37,584	9,640	1,939	(35,645)	120.49%	5.02%	-13.43%
85	Structures	0569	0	0	0	0	0.00%	0.00%	0.00%
86	Station Equipment	0570	1,140,321	559,489	512,556	(627,764)	-22.40%	-19.14%	-11.09%
87	Overhead Lines	0571	5,404,116	4,214,632	3,658,683	(1,745,433)	-14.11%	-8.77%	-3.71%
88	Underground Lines	0572	6,940	0	0	(6,940)	-100.00%	-100.00%	-100.00%
89	Miscellaneous	0573	0	5,132	11,143	11,143	-231.86%	5.55%	-20.05%
90	<b>Total Transmission Maintenance</b>		6,588,961	4,788,894	4,184,321	(2,404,640)	-16.10%	-10.75%	-5.13%
91									
92	<b>Total Transmission O&amp;M</b>		19,413,260	19,158,053	18,603,091	(810,169)	-2.75%	-1.32%	0.96%
93									
94	<b>Regional Market Expenses:</b>								
95	Operations Supervision	057510	28,487	27,258	23,907	(4,580)	-18.00%	-3.51%	-9.50%
96	DA & RT Mkt Admin	057520	53	0	400	348	0.00%	203.15%	0.00%
97	Trans Rights Mkt Admin	057530	0	0	0	0	0.00%	-100.00%	-100.00%
98	Ancillary Serv Mkt Admin	057550	0	0	0	0	0.00%	-100.00%	0.00%
99	Mkt Monitoring/Compliance	057560	0	0	0	0	-100.00%	-100.00%	0.00%
100	Mkt Fac/Mon/Comp Serv	057570	49,958	28,323	228,194	178,236	93.22%	0.35%	5.37%
101	Regional Market Rents	057580	25,338	39,992	27,837	2,500	-2.14%	-3.91%	-8.69%
102	<b>Total Regional Market Expenses</b>		103,835	95,573	280,339	176,504	20.98%	-0.49%	0.40%



Line No.	Description	Account	2019 Rate Case TY			Difference 2020 vs. 2019 RC	2015-2020 CAGR 6 YR	2013-2020 CAGR 8 YR	2011 - 2020 CAGR 10 YR
			2018 Per Book O&M Expenses	2019 Per Book O&M Expenses	2020 Per Book O&M Expenses				
154	<b>Administrative &amp; General Expense:</b>								
155	Administrative Salaries	0920	1,797,344	0	0	(1,797,344)			
156	Office Supplies & Expense	0921	34,043,627	28,180,092	31,144,168	(2,899,459)	1.79%	0.82%	0.22%
157	A&G Expense Transferred	0922	(33,098,029)	(36,040,552)	(47,146,826)	(14,048,797)	7.03%	5.37%	1.99%
158	Outside Services	0923	18,720,542	15,022,562	13,734,548	(4,985,994)	-2.44%	-1.49%	0.44%
159	Property Insurance	0924	3,734,183	4,308,450	4,866,086	1,131,903	0.15%	-1.62%	1.35%
160	Injuries and Damages	0925	7,787,996	6,964,198	7,012,753	(775,243)	-1.30%	-0.97%	0.28%
161	Pensions & Benefits	0926	168,664	145	0	(168,664)	-100.00%	-100.00%	0.00%
162	Other Reg Expenses	928	10,435,277	9,542,435	10,737,286	302,009	2.53%	2.53%	3.85%
163	Duplicate Charges - Electric	0929	(2,110,263)	(2,117,275)	(2,177,234)	(66,971)	-1.00%	-2.03%	-0.62%
164	Miscellaneous	0930	3,260,838	2,948,205	2,552,166	(708,672)	-18.54%	-12.27%	-10.72%
165	General Advertising Expense	930.1	3,007,548	2,979,422	3,119,065	111,517	6.38%	-2.85%	3.97%
166	Rents	0931	27,930,789	30,762,860	31,305,431	3,374,642	5.39%	6.61%	2.94%
167	Maintenance of Structures	0932	0	0	(0)	(0)	-102.13%	0.00%	0.00%
168	Maintenance of General Plant	0935	390,054	230,788	157,135	(232,919)	0.00%	-15.12%	-12.29%
169	<b>Total Administrative &amp; General Expense</b>		<u>76,068,570</u>	<u>62,781,330</u>	<u>55,304,578</u>	<u>(20,763,992)</u>	<u>-3.54%</u>	<u>-1.65%</u>	<u>0.13%</u>
170									
171	<b>Total O&amp;M Expense Excluding Fuel &amp; Purchased Power</b>		284,110,831	281,340,760	294,316,558	10,205,728	1.55%	0.21%	0.55%