COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

CASE NO. 2003-00434

MAR 2 3 2004 PUBLIC SERVICE COMMISSION

AN ADJUSTMENT OF THE ELECTRIC RATES, TERMS AND CONDITIONS OF KENTUCKY UTILITIES COMPANY

TESTIMONY OF DAVID H. BROWN KINLOCH

On Behalf of

THE OFFICE OF THE ATTORNEY GENERAL FOR THE COMMONWEALTH OF KENTUCKY

MARCH 2004

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2		BEFORE THE PUBLIC SERVICE COMMISSION RECEIVED		
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5 6 7 8 9 10 11		AN ADJUSTMENT OF THE ELECTRIC RATES, TERMS AND CONDITIONS OF KENTUCKY UTILITIES COMPANY) CASE NO. 2003-00434))		
12 13		TESTIMONY OF DAVID H. BROWN KINLOCH		
14 15				
16	Q1:	PLEASE STATE YOUR NAME AND ADDRESS.		
17	A1:	My name is David H. Brown Kinloch and my business address is Soft Energy		
18	Associates, 414 S. Wenzel Street, Louisville, KY 40204.			
19				
20	Q2:	FOR WHOM HAVE YOU PREPARED TESTIMONY?		
21	A2:	I have prepared this testimony for the Office of the Attorney General for the		
22		Commonwealth of Kentucky.		
23				
24	Q3:	PLEASE STATE YOUR EDUCATIONAL AND PROFESSIONAL		
25		BACKGROUND.		
26	A3:	I have received two master's degrees from Rensselaer Polytechnic Institute (RPI)		
27		in Troy, New York. I also received two undergraduate degrees from the same		

1		school. My master's degrees are a Master of Engineering in Mechanical
2		Engineering and a Master of Science in Science, Technology and Values,
3		received in 1979 and 1981 respectively. My undergraduate degrees are in
4		Mechanical Engineering and Philosophy. Much of my master's work included
5		preparing Electric Generation Planning studies for the Center for Technology
6		Assessment at Rensselaer. From this work I published two technical papers with
7		IEEE Power Generation Division, and was a contributing author on two others. I
8		also did work on New York State's first Energy Masterplan, one of the first
9		comprehensive long-term planning studies in the nation.
10		
11	Q4:	HAVE YOU PREVIOUSLY PRESENTED TESTIMONY BEFORE THIS
12		COMMISSION?
13	A4:	Yes, I testified in the following rate cases: Louisville Gas & Electric Co. Case No.
14		2000-080, Case No. 90-158, Case No. 10064, and Case No. 9824; Kentucky
15		Power Co. Case No. 91-066; Union Light Heat and Power Co. Case No. 92-346
16		and Case No. 91-370; Big Rivers Electric Corp. Case No. 9613 and Case No. 97-
17		204; Delta Natural Gas Co. Case No. 97-066; Western Kentucky Gas Co. 95-010;
18		East Kentucky Power Cooperative Case No. 94-336; Clark RECC Case No. 92-
19		219; Jackson Purchase ECC Case No. 97-224; Meade County RECC Case No.
20		97-209; Green River EC Case No. 97-219, Henderson Union ECC Case No. 97-
21		220, Kenergy Corp. Case No. 2003-00165 and Licking Valley RECC Case No.
22		98-321. I also presented testimony in cases involving each of East Kentucky
23		Power's Cooperatives in the pass-through of rate reductions associated with Case

1		No. 94-336. I also testified in the Commission's reviews of LG&E's Trimble
2		County power plant, Case No. 9934 and Case No. 9242, and the rate impact of the
3		25% disallowance of that project, Case No. 10320. In addition, I presented
4		testimony in the Certificate of Convenience and Necessity cases for Kentucky
5		Utilities, Case No. 91-115, LG&E and KU, Case No. 2002-00029, and East
6		Kentucky Power, Case No. 92-112, Case No. 2000-056, Case No. 2000-079, Case
7		No. 2001-053 and Case No. 2003-030. I have also testified in Fuel Adjustment
8		Clause cases involving Louisville Gas and Electric, Case No. 96-524, and
9		Kentucky Utilities, Case No. 96-523; and in Environmental Surcharge cases
10		involving Kentucky Power, Case No. 96-489; Kentucky Utilities, Case No. 93-
11		465; and Louisville Gas and Electric, Case No. 94-332. Other cases in which I
12		presented testimony include the Kentucky Utilities' Coal Litigation Refund case,
13		Case No. 93-113; the Big Rivers' sale of peaking capacity to Hoosier Energy
14		case, Case No. 93-163; the Joint Application case with LG&E to establish
15		Demand Side Management programs, Case No. 93-150; and the Louisville Gas
16		and Electric and Kentucky Utilities merger case, Case No. 97-300, the LG&E
17		Energy and PowerGen merger case, Case No. 2000-095; a Union Light, Heat and
18		Power refund case, Case No. 2000-426: and the Union Light, Heat and Power
19		generation acquisition case, Case No. 2003-0052.
20		
21	Q5:	WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?
22	A5:	The Office of Attorney General asked me to review the application to adjust rates
23		filed by Kentucky Utilities Co. (KU) in this case. Specifically, I have reviewed

I		the Cost of Service and Rate Design portion of the application. In my testimony,
2		I will point out problems with the KU application, correct these problems, and
3		propose revised rate designs based on these corrections.
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6	ELEC	CTRIC COST OF SERVICE
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8	Q6:	IN THIS CASE, MR. SEELYE CLAIMS TO HAVE RELIED HEAVILY UPON
9		THE KU ELECTRIC COST OF SERVICE STUDY WHEN HE MADE THE
10		SIGNIFICANT CHANGES TO KU'S RATE STURCTURES. DO YOU SEE
11		ANY PROBLEMS WITH THE ELECTRIC COST OF SERVICE STUDY
12		PROPOSED BY KU?
13	A6:	When I reviewed the KU electric Cost of Service Study, I found a number of
14		problems that need to be corrected before it should be used. This study is
15		presented in Seelye Exhibits 4 and 5. I would classify the problems as a number
16		of minor problems, such as the selection of a incorrect allocator, and one major
17		problem. All of these problems need to be corrected.
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19	Q7:	YOU REFERRED TO ONE MAJOR PROBLEM. PLEASE DESCRIBE THIS
20		PROBLEM.
21	A7:	I have serious concerns about the methodology used by KU to allocate production
22		and transmission costs. Mr. Seelye used a modified version of the Base-
23		Intermediate-Peak, or BIP, method. Since the LG&E and KU systems are jointly

1		planned and dispatched, Mr. Seelye developed his allocator based on the
2		combined system.
3		In KU's last rate case, it used a Probability of Dispatch, or POD, method
4		to allocate production costs. In LG&E's last rate case, it used the modified BIP
5		method. Both of these methods are time-differentiated, which the Commission
6		has said it prefers. Both of these methods were judged acceptable in their
7		respective cases. While both were available to Mr. Seelye, he chose to use the
8		BIP method for the combined system. In an information response, Mr. Seelye
9		stated that both methods produce similar results and the BIP method is easier to
10		calculate.
11		
12	Q8:	DO YOU AGREE WITH MR. SEELYE THAT BOTH METHODS PRODUCE
13		SIMILAR RESULTS?
14	A8:	No. While it is true that both methods are time differentiated, the results are very
15		different, or at least there is a significant difference between the POD method and
16		KU's modified version of the BIP method. A cursory review of the allocators in
17		LG&E and KU's last rate cases suggest this difference.
18		
19	Q9:	WHICH ALLOCATOR DO YOU BELIEVE IS MORE APPROPRIATE FOR
20		THE COMBINED LG&E/KU SYSTEM, AND WHY?
21	A9:	There have been a lot of changes in the LG&E and KU systems since each of
22		these Companies' last rate cases. The changes include the merger of these two
23		systems, and a change in both Companies' generation mix. At the time of each of

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these Company's last rate case, its generation was made up almost entirely of baseload units with just a few very small peaking units. Since those rate cases, a lot of new generation has been added to both systems, and it has all been peaking capacity. The combined system now has a good balance of base and peaking units. The system is so well-balanced that the Companies are now looking at adding both base and peaking units in the near future.

Base and peaking units have very different characteristics. Base units are expensive to build but have low operating costs. By contrast, peaking units are relatively inexpensive to build, but have high operating costs. The operation of these plants is also very different. A peaking unit can go from a cold start to being on-line in as little as 15 minutes. By contrast, base units take more like 16 hours to bring on-line from a cold start. Peaking units tend to be smaller in size than base units. The output from a peaking unit is usually all or nothing, where a base unit can be ramped down and run at just a fraction of its full output during low load hours. The modified BIP method cannot capture these differences. This weakness in this modified BIP method was not as much of a problem when most all of the generating capacity was base load and operated alike, but the specifics of generation mix of the current system cannot be captured by the simple modified BIP method.

The modified BIP allocation method employed by KU in this case is a crude tool that relies on just three inputs, summer peak, winter peak and the system minimum load. Being so simple, this modified BIP method cannot integrate in whether peaking units are just being used during peak period. It also

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cannot distinguish whether just a few large units are being used at full output to meet minimum loads or whether many units at reduced output are being used to meet these minimum system loads.

To illustrate this problem, I have prepared a detailed examination of the three hours used at the three starting points in KU's modified BIP analysis. In Exhibit DHBK-1, I have listed the units that were actually used to meet the test year minimum load hour (May 23, 2003, hour ending 2:00 a.m.), the winter peak hour (January, 23, 2003, hour ending 8:00 p.m.) and the summer peak hour (August 27, 2003, hour ending 2:00 p.m.). Each unit that was actually dispatched during a given hour was multiplied by the seasonal capacity rating of the unit. This analysis of the actual units dispatched shows that units with a capacity rating of 3,109 MW were dispatched to meet the minimum load of 2,147 MW. The modified BIP method fails to recognize how units are actually operated, based on start-up time and reduced loading capabilities. Because of these actual system dispatch conditions, the modified BIP method underestimated the capacity used to meet the minimum load by almost 1,000 MW. Had these figures of actual generating capacity needed during these three data point hours been used, the modified BIP method would have allocated over half of the generation to the base period, instead of about one-third as used in the Cost of Service Study (Seelye Exhibit 3).

Another problem I have with KU's modified BIP method is how it has been modified. In the NARUC Electric Utility Cost Allocation Manual, the explanation of the BIP method states:

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1		"The BIP method is a time-differentiated method that
2		assigns production plant costs to three rating periods: (1)
3		peak hours, (2) secondary peak (intermediate, or shoulder
4		hours) and (3) base loading hours. This method is based on
5		the concept that specific utility system generation resources
6		can be assigned in the cost of service analysis as serving
7		different components of load; i.e., the base, intermediate
8		and peak load components. In the analysis, units are
9		ranked from lowest to highest operating costs. Those with
10		lower operating costs are assigned to all three periods,
11		those with intermediate running costs are assigned to the
12		intermediate and peaking periods, and those with the
13		highest operating costs are assigned to the peak rating
14		period only."
15		
16	Q10:	HOW DOES KU'S MODIFIED BIP METHOD VARY FROM THE BIP
17		METHOD DESCRIBED IN THE NARUC MANUAL?
18	A10:	There are many differences. The NARUC description talks about three rating
19		periods, where the year is broken into base loading hours, intermediate peak
20		hours, and peak hours. This is what KU has done by identifying off-peak hours,
20		nours, and peak nours. This is what tee has done by identifying on-peak nours,
21		winter peak hours, and summer peak hours. A major problem comes in when
		, Production in the contract of the contract o
22		KU's method assigns base period costs using the system minimum load. The
23		NARUC manual states that base load unit costs should be allocated to all three
24		periods. Using the system minimum load does not do this properly. KU supplied
25		data that showed the output of each generating unit during each hour of the year.
26		When the unit outputs are summed up for each hour, and the hours are divided
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27		into the three costing periods, total generation output can be analyzed. By

averaging the total generation for the hours in the three periods, generation use

can be analyzed. This analysis shows that the average generation during off-peak

hours was 3,737 MW, the average for winter peak hours was 4,313 MW, and the

average for summer peak hours was 5,248 MW. With an average output of 3,737
MW in off-peak hours, the use by the modified BIP of 2,147 MW for the base
period is obviously inadequate to assign costs to the base period.

The NARUC description of the BIP method discusses assigning specific utility system generating resources to the different components of the load, based on ranking generating units from lowest to highest costs to operate. The KU BIP method never looks at specific generating units, never ranks the units, and never assigns specific units to cost periods. It appears that the KU BIP method starts correctly by defining the three rating periods but then fails to follow any of the other steps in this method. The result is that the KU BIP analysis does a poor job of accurately assigning production costs to the three costing periods.

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Q11: WOULD THE PROBABILITY OF DISPATCH (POD) METHOD, PREVIOUSLY USED BY KU, DO A BETTER JOB OF ASSIGNING PRODUCTION COSTS TO THESE THREE COSTING PERIODS? All: Yes. The POD method is a very accurate way to assign production costs to the three costing periods. The accuracy comes from examining exactly which units were dispatched in each hour. Then for each unit, the unit's cost is divided by the total number of hours dispatched, to get a cost per hour dispatched. Then for each hour, the cost of the generation used during that hour can be totaled. When hours are then segregated into the three costing periods, the costs of the generation needed to serve that period can be totaled. From these totals, the production

allocators for the three periods can be calculated.

While this method is an extremely accurate method of allocating costs, its drawback is the large volume of data needed and the large amount of analysis of the data that is required. This method typically looks at three years of data to remove any abnormalities of a given year, such as weather or plant outages. For the LG&E/KU combined system with all the individual generation units, this analysis requires the input of over one million pieces of data. This is compared to the three data points used by KU in its modified BIP method. When the POD method was last used by KU twenty years ago, working with and analyzing this much data was an overwhelming task. But today, with modern personal computers and advanced software, the required POD analysis has become a rather simple exercise.

The data needed to calculate the POD allocator was supplied by KU in a single EXCEL workbook containing four worksheets. This data was imported into a Microsoft ACCESS database. Queries were set up to assign each hour the proper costing period designation. Then data on each generating unit was queried to determine how many hours it was dispatched during each of the costing periods. A cost per hour was calculated for each unit, then multiplied by the hours dispatched in each costing period. The costing period costs for each unit were then summed to determine the total generation cost for each period. The ratio of these totals is then used as the POD production allocator. A summary of the calculation described is contained in Exhibit DHBK-2. These results show that 54.7% of production costs are allocated to the off-peak period, as opposed to 33.6% using the KU modified BIP method. This is similar to the KU POD results

1		of twenty years ago, when 55% of production costs were assigned to the off-peak
2		period.
3		
4	Q12:	CAN THIS SAME POD ALLOCATOR BE USED TO ALLOCATE THE
5		TRANSMISSION COSTS?
6	A12:	While KU used the same modified BIP results for both the production and
7		demand allocations, it would not be appropriate for the POD method. Since the
8		POD method factors in the costs of each production plant, it would not be
9		appropriate for transmission costs. Instead, I queried the production data to
10		determine the MW loading during each hour. The MW loading for each hour of
11		the three costing periods and a ratio of that period's loading to the total were used
12		to produce the transmission allocators. These calculations are contained in
13		Exhibit DHBK-3.
14		
15	Q13:	YOU HAVE DESCRIBED THE MAJOR PROBLEM WITH THE KU STUDY
16		AND HOW YOU CORRECTED THE PRODUCTION AND TRANSMISSION
17		ALLOCATORS. PLEASE NOW DESCRIBE THE MINOR PROBLEMS YOU
18		FOUND IN THE KU STUDY.
19	A13:	I found additional problems in the Functional Assignment Section (Seelye Exhibit
20		4) of the KU study, and five problems with the Cost Allocation Section (Seelye
21		Exhibit 5). With respect to the Functional Assignment, I have already described
22		the correction of two of them, the allocation of Production and Transmission
23		costs. The third problem involves how Purchase Power Demand costs were

assigned. KU assigned this entire demand cost to the Summer Peak period. But
review of the data found in KU's Response to the Attorney General's First
Information Request, Item 193, and KU's Response to KIUC's First Information
Request, Item 44, show that these demand charges were associated with power
from OVEC, EEInc. and OMU. This data also shows that power was received
from OVEC and EEInc. during every hour of the test year, and that the demand
invoices were for capacity charges during the given month, and not for any
specific hours. The situation was the same for OMU, except power was only
received during 95% of the hours of the year. The 5% of the time that power was
not received from OMU was a mix of Summer Peak, Winter Peak, and Off-Peak
hours. From this data, it is obvious that the demand charge applied to all hours,
not just summer peak hours. To correct this error, I reassigned these demand
charges to all three costing periods, in proportion to the number of hours in those
periods.

The fourth problem involves the allocator used to assign Accounts 512, 513, and 514 costs. The problem rises in that KU used an energy allocator to assign these costs in the labor section, but used a production demand allocator to assign these same account costs in the O&M section. I consulted the NARUC Manual to determine that the proper allocator was the energy allocator. As such, I have corrected the allocators used for these accounts in the O&M section.

Finally, there is an error in the allocator used to assign "Materials and Supplies" costs in Working Capital. KU used a production demand allocator.

i		But these are the cost of storing fuel and reactant, which are energy-related costs.
2		I have corrected this problem by assigning these costs with the energy allocator.
3		
4	Q14:	WHAT ARE THE FIVE CORRECTIONS THAT NEED TO BE MADE TO
5		THE COST ALLOCATION SECTION OF THE STUDY?
6	A14:	The first problem is with the allocator used for Brokered Sales. KU allocated
7		these costs using the energy allocator, but the item has nothing to do with the
8		energy used by customers on the system. Instead, it is a function of the system
9		operation and dispatch, which was allocated with a production demand allocator.
10		To correct this problem, I have changed the allocator used for Brokered Sales at
11		the three places where revenues and expenses are added and removed, to the
12		production demand allocator, "PLPPT."
13		The second problem is where Off-System ECR Revenues are removed in
14		the revenue adjustments. Off-system sales are allocated to the classes using the
15		"OSSALL" allocator. To be consistent, these revenues should be removed with
16		the same "OSSALL" allocator, instead of the "PLPPT" allocator that was used.
17		A third problem is the allocation in the expense adjustments of the
18		Adjustment for Merger Savings and the Adjustment for Merger Amortization
19		Expenses. These two expense adjustments were allocated using a total labor
20		allocator, where the parallel adjustments to revenues were allocated using the
21		revenue allocator R01. To be consistent, the customers who received the benefits
22		should be the same ones who pay the associated costs. To reconcile these

2		expenses are all allocated with the R01 allocator.
3		There is a similar problem of mismatching with respect to the VDT. The
4		expense Adjustment for VDT Net Savings to Shareholders was allocated using a
5		total labor allocator, yet everywhere else that there are revenues or expenses
6		associated with VDT, it is alocated with "VDTREV." To make this consistent, I
7		have changed this one allocator so all VDT associated entries are allocated with
8		the same "VDTREV" allocator.
9		Finally, I believe that the wrong allocator was selected to allocate
10		Intercompany Sales. Like Off-System Sales, this is a production capacity related
11		profit that must be corrected for the energy used to generate this electricity.
12		Instead, KU used the energy allocator, which is clearly incorrect. To more
13		accurately allocate this revenue, I have used the "OSSALL" allocator due to the
14		similarity to off-system sales.
15		
16	Q15:	YOU HAVE DESCRIBED TEN CORRECTIONS THAT ARE NECESSARY
17		FOR THE COST OF SERVICE STUDY FILED IN THIS CASE. HAVE YOU
18		MADE THESE CHANGES TO THE STUDY FILED?
19	A15:	Yes. In Exhibit DHBK-4 I have corrected the Functional Assignment section of
20		the study, and in Exhibit DHBK-5 I have corrected the Cost Allocation section.
21		Below I have compared the results of my corrected study with the results from the
22		KU study:
23		

inconsistencies, I have changed the allocators so both revenues and associated

1			AG
2		KU	Corrected
3	Class	Study	Study
4			·
5	RS	0.76%	1.36%
6	FERS	0.33%	1.08%
7	GSS	5.46%	6.29%
8	GSP	17.47%	16.24%
9	LPS	8.00%	7.27%
10	LPP	8.91%	7.38%
11	LPT	19.44%	17.07%
12	LCIP	6.46%	4.54%
13	LCIT	9.60%	6.20%
14	HLFS	8.50%	5.93%
15	HLFP	6.73%	4.57%
16	MPP	11.79%	10.00%
17	MPT	10.41%	8.51%
18	LHPP	8.77%	6.61%
19	LHPT	8.78%	7.38%
20	AES	30.69%	16.22%
21	M	4.34%	3.90%
22	33	1.00%	1.95%
23	Special Contract	9.35%	9.61%
24	TOTAL	3.93%	3.93%

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When the corrections I have described are made to the Study, the differences in returns between the classes are reduced. For the most part, the differences in returns between the customer over-earning and those under-earning are not nearly as great.

It should be noted that while Exhibits DHBK-4 and DHBK-5 use the rate increase proposed by KU as its basis, this does not mean that I am endorsing any or all of the revenue or expense adjustments proposed by KU. Exhibits DHBK-4 and DHBK-5 use the KU proposed adjustments in order to give the Commission an apples-to-apples comparison, so differences in the proposed Cost of Service

1		Studies can be explored. The Commission should then use the information from
2		the Cost of Service Study and apply it to whatever overall rate increase or
3		decrease is ultimately accepted.
4		
5	Q16:	ARE YOU PROPOSING AN ALTERNATIVE ALLOCATION OF RATE
6		INCREASES FOR THE CLASSES?
7	A16:	No. The percentage increases proposed by KU are about the same for the
8		different classes. This revised study shows that there is a better reason for parity
9		among the classes with respect to the size of increase. Based on the corrected
10		study results, I would recommend that the Residential Class increase be held to an
11		increase that doesn't exceed 1% over the overall increase, as KU has proposed.
12		
13	Q17:	IN THIS FILING, KU HAS PROPOSED TO MAKE MAJOR CHANGES IN
14		ITS RATE DESIGN. BASED ON THE RESULTS OF YOUR COST OF
15		SERVICE STUDY, DO YOU BELIEVE THAT THESE CHANGES ARE
16		JUSTIFIED?
17		
18	A17:	Some of the proposed changes are consistent with the Cost of Service results,
19		while other run counter to them. It is difficult to answer this question until
20		expenses are broken down into type. I have broken all expenses down into the
21		following components for each rate class:
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23		

1	Summer Peak Period Demand
2	Winter Peak Period Demand
3	Off-Peak Period Demand
4	Non-Time-Differentiated Demand
5	Energy
6	Customer Charge Costs
7	Other Customer Costs
8	Mixed Customer Costs
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These cost breakdowns are done in Exhibit DHBK-6. The costs from these different categories are summarized for each class in Exhibit DHBK-7. The costs summarized in this exhibit can now be used for rate design based on Cost of Service costs.

The first step is to calculate the monthly customer charges. I have included what Mr. Seelye has titled as "Direct Customer Cost" and have not included the distribution line costs, which are inappropriate for inclusion in the Monthly customer charge. I have also excluded Account 904, Uncollectibles, from this charge. The results of these calculations can be found in Exhibit DHBK-8.

Many KU classes have not used Customer Charges in the past, while it has been some time since the classes that do have these charges have been revised. In proposing these charges, it is also important to limit increases to a reasonable level. Since we have little to go on in many cases, I am proposing that the KU charges be synchronized with the LG&E charges for similar classes. A comparison of the current charge, the charge proposed by KU, and my proposed rate is also included in Exhibit DHBK-8. The Commission needs to also keep in mind that high monthly customer charges send the wrong pricing signal to

1		customers and encourage the waste of energy. Keeping customer charges low can
2		be considered a no-cost energy conservation program.
3		
4	Q18:	WHAT ARE THE OTHER RATES THAT ARE JUSTIFIED BASED ON THE
5		COST OF SERVICE RESULTS?
6	A18:	Rates based on calculated demand and energy component costs are calculated in
7		Exhibit DHBK-9. When actual costs from the Cost of Service Study are
8		combined with billing determinants, the appropriate rate design becomes evident.
9		A comparison of my proposed rates, based on cost of service results, and the KU
10		proposed rates, can be found in Exhibit DHBK-10. These results also show that
11		the my proposed rates are quite similar to the rates proposed by KU. The major
12		difference is that the energy rates being proposed by KU are slightly lower
13		because its proposed customer charges are higher.
14		
15	Q19:	IN THIS CASE, THE COMPANY HAS PROPOSED MANY RATE
16		STRUCTURE CHANGES TO END OLD PROMOTIONAL RATES,
17		SIMPLIFY THE STRUCTURE, AND MAKE THE RATES MORE
18		CONSISTENT WITH LG&E RATES. WHAT IS YOUR OPINION OF THE
19		PROPOSED CHANGES?
20		
21	A19:	In general, I believe that most of the proposed changes are positive and
22		progressive steps. There is, though, one proposed charge that I find troublesome
23		that the Commission should reject. The problem revolves around the attempt to

synchronize the LG&E and KU General Service tariffs. Currently, LG&E limits
customer size to 200 KW, and KU limits customer size to 5,000 KW. The KU
proposal is to set the upper limit for both Companies at 200 KW, the current
LG&E limit. I believe that this would be a mistake. The GS class is a haven for
low load factor customers. The higher rates charged in this class is a testament to
that fact. Setting the combined Company limit so low will remove this valuable
option from many customers.

Q20: WOULD IT NOT IT MAKE SENSE TO GET LARGER CUSTOMERS ON TO A DEMAND METERED RATE IN ORDER TO FORCE THEM TO IMPROVE THEIR LOAD FACTORS?

A20: The problem with this question is the assumption that low load factor customers could improve their load factor by simply giving them some demand pricing signals. A utility audit I conducted recently for a manufacturing company shows the problem with this line of reasoning. This company had three production facilities, two on a GS tariff, and one on a demand tariff. The one on the demand tariff was causing them significant cost problems, partly due to their low load factor. My analysis showed that there was absolutely no way to improve their load factor. They came-in in the morning, turned the equipment on, and the load was constant the entire day. The problem was, from a load factor perspective, that they only ran one shift and didn't work weekends. Their load factor could never exceed 25%, not because of the way energy was used, but because they only worked one shift, five days a week. They could only improve their load

I		factor by going to a second shift, which could never be justified for this company.
2		Demand pricing signals will not help this type of customer. Instead, it will only
3		penalize them. The GS tariff needs to be a fall back option for as many customers
4		as possible. Thus, I am proposing that in synchronizing this tariff with KU, the
5		KU upper limit of 5,000 KW be kept and applied to the LG&E GS tariff.
6		
7	Q21:	DO YOU HAVE ANY RECOMMENDATIONS WITH RESPECT TO KU'S
8		PROPOSED INCREASES IN VARIOUS MISCELLANEOUS CHARGES?
9	A21:	Yes. KU proposes to increase the disconnect/reconnect charge from \$10.40 to
10		\$31.00 for Regular Hours and a decrease from \$38.00 to \$31.00 for After Hours
11		The change in the Regular Hours charge is troubling since 90% of these services
12		are rendered during Regular Hours, and the proposed increase is almost 200%.
13		Such a large increase would clearly violate the Commission's principle of
14		gradualism.
15		I feel that this is another charge that could be synchronized between KU
16		and LG&E. Setting this fee at the current LG&E rate of \$18.50 would provide
17		KU with a substantial increase while being more gradual than the almost 200%
18		increase proposed by KU.
19		KU has also proposed large increases in a Meter Testing fee and the
20		Return Check Fee. These are also fees that might be synchronized with LG&E's
21		fees. This synchronization would provide a substantial increase in these fees for
22		KU while being more consistent with the Commission's principle of gradualism.
23		A summary of my Miscellaneous Charge proposals can be found in Exhibit

Cases No. 2003-00434

D. Brown Kinloch - 21

- DHBK-11, along with comparison to the current fees charged and those proposed 1
- by KU. 2

3

- Q22: DOES THIS CONCLUDE YOUR TESTIMONY?
- A22: Yes it does.

I, David H. Brown Kinloch, certify that the statements contained in the foregoing testimony are true and correct to the best of my knowledge, information, and belief. Dated this 22nday of March, 2004.

David H. Brown Kinloch

Affirmed to and subscribed before me, this 22nd day of March, 2004.

Notary Public

KATHERINE O'NEILL, Notary Public Jefferson County, State at Large, ky My Commission Expires 1/13/2007

My Commission Expires:

Exhibit DHBK-1

Electric Cost of Service Study BIP Method Using Actual Unit Data

<u> </u>	BASE-INTERMED	DIATE-PEAK DEMA	AND ALLOCATOR					
	BASED ON UN	IT MW CAPACITIE	S					
	BASE	INTERMEDIATE	PEAK					
	Minimum Load	Winter Peak	Summer Peak	-				
	05/23/03 Hour Ending	01/23/03	08/27/03			D. 05		
	2:00	Hour Ending 20:00	Hour Ending 14:00	l lesis	11-2	BASE	INTERMEDIATE	PEAK
	Units	Units	Units	Unit Winter	Unit Summer	Minimum Load	Winter Peak	Summer Peak
UNIT	Dispatched	Dispatched	Dispatched	MW	MW	Unit MW	Unit MW	Unit MW
0,4,,	Dispatoriou	Dispatorica	Dispatched	IAIAA	1414.4	IMAA	IVIVV	INIAA
BR1	1	1	1	97	104	97	97	104
BR10	0	1	0	132	130	0	132	C
BR11	0	1	0	132	130	0	132	0
BR2	1	1	1	167	168	167	167	168
BR3	1	1	1	433	429	433	433	429
BR5	0		0	137	134	0	137	0
BR6	0		1	168	154	0	0	154
BR7	0		1	168	154	0	168	154
BR8	0	1	0	132	130	0	132	0
BR9	0	1	0	132	130	0	132	C
C11	0	0	0	14	14	0	0	Q
C4	1	1	1	155	155	155	155	155
C5	0	1	1	168	168	0	168	168
C6	0	1		240	240	0	240	240
D123 FALL	0	1	0	24	24	0	24	0
GH1	0	1	1	32	48	0	32	48
GH2	1	1	1	502	509	502	502	509
GH3	0	1	1	492	494	492	492	494
GH4	1	1	1	490 482	496 467	0	490	496
GR12	0	1	0	402	467	482	482	467
GR3	0	0	1	71	68	0	44	0
GR4	0	1	0	107	100	0	107	68
H123	0	Ö	0	36	36	0	0	0
M1	1	1	1	309	308	309	309	308
M2	0	Ó	1	308	306	0	0	306
МЗ	0	1	1	397	391	0	397	391
M4	1	1	1	492	480	492	492	480
P11	0	Ö	ò	13	12	0	0	0
P12	0		o	28	23	Ö	Ö	0
P13	0	0	1	175	158	ő	Ö	158
PINE	0	0	0	0	0	Ō	o	0
T1	0	1	1	515	515	Ō	515	515
T5	0	0	1	174	155	0	0	155
T6	0	0	1	174	155	0	0	155
TY12	0	0	0	63	58	0	0	0
TY3	0	1	1	72	71	0	72	71
W7	0	0	0	13	11	0	0	0
W8	0	0	0	13	11	0	0	0
ZN	0	0	0	16	14	0	0	0
				704-	7.66			
				7,317	7,194	3,129	6,051	6,193
				 		Base	Intermediate	Peak
				BIP Allocators		50.5248%	33.8745%	Peak 15.6007%

Exhibit DHBK - 2

Electric Cost of Service Study Calculation of POD Allocators

	HOURS	OF UNIT DIS	SPATCH PER	RCOSTING	PERIODS				
	2003	2003	2003	2002	2002	2002	2001	2001	2001
		Winter	Summer		Winter	Summer		Winter	Summe
	Off-Peak	Peak	Peak	Off-Peak	Peak	Peak	Off-Peak	Peak	Peak
	Dispatch	Dispatch	Dispatch	Dispatch	Dispatch	Dispatch	Dispatch	Dispatch	Dispatch
JNIT	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours
BR1	4,834	2,222	923	4,968	2,216	946	4,883	2,294	90
BR10	23	57	3	-1,300	67	225	4,063	110	12
BR11	11	40	10	43	50	140	39	86	8
BR2	4,624	1,975	924	4,262	1,792	934	3,890	1,947	59
3R3	4,640	2,067	935	4,392	1,816	904	4,586	2,019	92
3R5	7,010	30	8	204	316	396	144	143	43
3R6	29	87	90	237	233	481	8	54	3
3R7	25	43	94	145	314	305	154	135	24
3R8	33	72	10	152	127	311	152	309	26
3R9	24	42	2	86	89	263	97	186	20
C11	3	2	0	0	12	3	0	17	2
C4	4,640	2,279	830	4,883	2,279	933	4,433	2,191	86
C5	4,454	2,047	926	4,548	2,173	896	4,314	1,774	91
26	4,721	2,131	888	2,829	2,290	37	4,312	2,006	89
D123	2,502	1,694	554	1,858	1,592	30	830	739	
FALL	3,468	1,391	738	3,947	1,607	825	4,952	2,223	91
GH1	4,818	2,099	935	4,394	1,983	835	4,880	2,169	91
GH2	4,849	2,268	935	4,512	2,225	808	4,607	2,135	940
ЭН3	3,788	1,655	871	4,984	2,217	936	4,819	2,137	93
GH4	4,636	1,985	957	3,659	1,378	895	5,020	2,409	91:
3R12	911	591	0	1,340	168	498	1,316	655	31:
GR3	3,113	1,597	569	2,497	1,075	604	3,999	2,024	79
GR4	2,885	1,179	620	3,875	1,940	858	4,093	2,087	88
H123	0	0	0	0	0	6	1	0	
VI 1	4,664	2,198	931	4,329	1,912	892	4,396	2,062	84
VI2	4,190	1,784	932	4,686	2,149	867	4,412	1,909	93
VI3	4,748	2,212	957	4,273	1,904	869	4,769	2,293	89
/1 4	4,359	1,984	829	4,292	2,044	873	3,868	1,555	90
211	0	5	0	0	0	0	1	2	1
212	0	0	0	0	0	8	0	2	10
213	43	82	155	197	162	536	74	41	33
PINE	0	0	0	1	0	0	2,061	1,516	70
<u>[1</u>	4,684	2,026	936	4,724	2,384	797	4,377	1,855	89
75	62	90	232	228	65	524	0	0	1
6	48	81	180	190	59	544	0	0	
Y12	359	0	0	362	0	0	266	0	10
TY3	3,289	1,418	818	3,341	1,516	853	3,506	1,667	79
N7	0	0	0	0	3	1	1	5	
N8	0	0	0	0	2	2	0	3	
ZN	1	0	4	0	2	5	3	5	2
							<u> </u>		
							<u> </u>	<u> </u>	
							 		

Exhibit DHBK - 3

Electric Cost of Service Study Calculation of Transmission Allocators

	PROBABIL	ITY OF DISP	ATCH DEN	AND ALL	OCATOR				
	CALCULA	ATION OF U	NIT COST I	BY COSTI	NG PERIOD				
	0.1202				10				
	Total	Total	Total					Winter	Summer
	1	Winter	Summer			Plant	Off-Peak	Peak	Peak
· · · · · · · · · · · · · · · · · · ·	Off-Peak	Peak	Peak	Total	Plant	Per Hour	Plant	Plant	Plant
	Dispatch	Dispatch	Dispatch	Dispatch	Cost	Cost	Cost	Cost	Cost
UNIT	Hours	Hours	Hours	Hours	\$	\$	\$	\$	\$
		· · · · · · · · · · · · · · · · · · ·						7	1
BR1	14,685	6,732	2,776	24,193	45,247,316	1,870	27,464,838	12,590,623	5,191,855
BR10	175	234	357	766	27,720,786	36,189	6,333,078		1
BR11	93	176	234	503	42,757,087	85,004	7,905,386		
BR2	12,776	5,714	2,455	20,945	38,238,854	1,826	23,324,879		
BR3	13,618	5,902	2,762	22,282	116,091,020	5,210	70,950,880		
BR5	355	489	834	1,678	44,407,281	26,464	9,394,866		
BR6	274	374	601	1,249	60,676,456	48,580	13,310,928		
BR7	324	492	646	1,462	62,080,069	42,462	13,757,827		
BR8	337	508	585	1,430	27,638,671	19,328	6,513,449		
BR9	207	317	468	992	36,697,794	36,994	7,657,705		+
C11	3	31	25	59	2,798,451	47,431	142,294		
C4	13,956	6,749	2,624	23,329	62,890,756	2,696	37,622,847		
C5	13,316	5,994	2,735	22,045	73,583,952	3,338	44,447,444		
C6	11,862	6,427	1,818	20,107	122,310,986	6,083	72,156,608		
D123	5,190	4,025	584	9,799	9,914,306	1,012	5,251,071		
FALL	12,367	5,221	2,476	20,064	9,727,502	485	5,995,814		
GH1	14,092	6,251	2,684	23,027	138,894,035	6,032	84,999,989		
GH2	13,968	6,628	2,689	23,285	144,169,095	6,192	86,482,882	41,037,267	16,648,946
GH3	13,591	6,009	2,744	22,344	276,892,827	12,392	168,423,309	74,465,136	34,004,382
GH4	13,315	5,772	2,765	21,852	271,961,803	12,446	165,713,500		34,412,154
GR12	3,567	1,414	811	5,792	20,081,091	3,467	12,366,929	4,902,393	2,811,769
GR3	9,609	4,696	1,963	16,268	16,872,163	1,037	9,965,860	4,870,401	2,035,902
GR4	10,853	5,206	2,361	18,420	35,240,942	1,913	20,763,841		4,517,039
H123	1	0	13	14	5,296,000	378,286	378,286	0	4,917,714
M1	13,389	6,172	2,664	22,225	130,303,144	5,863	78,498,483	36,185,872	15,618,789
M2	13,288	5,842	2,738	21,868	113,759,971	5,202	69,125,777		
M3	13,790	6,409	2,725	22,924	186,055,701	8,116	111,922,357	52,016,707	22,116,637
M4	12,519	5,583	2,608	20,710	407,760,754	19,689	246,487,536	109,924,109	51,349,109
P11	1	7	18	26	1,800,462	69,249	69,249	484,740	1,246,474
P12	0	2	24	26	3,162,286	121,626	0		
P13	314	285	1,029	1,628	63,892,328	39,246	12,323,213		· · · · · · · · · · · · · · · · · · ·
PINE	2,062	1,516	702	4,280	226,833	53	109,283		37,205
T1	13,785	6,265	2,624	22,674	582,427,453	25,687	354,095,547		
T5	290	155	756	1,201	55,014,995	45,808	13,284,220		
T6	238	140	724	1,102	54,986,100	49,897	11,875,401	6,985,530	36,125,169
TY12	987	0	14	1,001	6,639,170	6,633	6,546,314	0	92,856
TY3	10,136	4,601	2,463	17,200	18,792,326	1,093	11,074,361	5,026,947	
W7	1	8	3	12	2,080,138	173,345	173,345	1,386,759	
W8	0	5	7	12	2,080,138	173,345	0	866,724	
ZN	4	7	29	40	1,889,560	47,239	188,956	330,673	1,369,931
	-				0.000.000.000				
	 	i			3,323,060,602		1,817,098,554	904,032,390	601,929,659
	 							181' 4	
							O# D	Winter	Summer
	1				Allocators		Off-Peak	Peak	Peak
	<u> </u>				Allocators		54.6815%	27.2048%	18.1137%

CALCULATION OF TRANSMISSION DEMAND ALLOCATOR

BASED ON MEGAWATT-HOURS OF USE DURING EACH COSTING PERIOD

Year	Off-Peak MW-hrs	Winter Peak MW-hrs	Summer Peak MW-hrs	Total MW-hrs
2003	20,165,247	10,852,348	5,022,232	36,039,827
2002	19,978,868	10,756,333	4,974,552	35,709,753
2001	20,645,216	10,729,667	4,972,776	36,347,659
TOTAL	60,789,331	32,338,348	14,969,560	108,097,239
ALLOCATOR	56.2358%	29.9160%	13.8482%	100.0000%

Exhibit DHBK-4

Electric Cost of Service Study

Functional Assignment, Time Differentiation and Classification

OFFICE OF THE A1. AY GENERAL KU Cost of Service Study
Functional Assignment and Cassification

12 Months Ended September 30, 2003

				L						
		Functional	_	Total	Prod	uction Demand			Production Energy	
Description	Name	Vector	System	Ę.	Off Peak	k Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Plant in Service										
intengible Plent 301 OC OPCANIZATION	P301	OSTA	988	88	11.112	5,528	3,681			
302.00 FRANCHISE AND CONSENTS	P301	PT&D	83,453	i R	24,006	11,944	7,952	,		•
303.00 SOFTWARE	P302	PT&D	18,795,647	74	5,406,830	2,689,972	1,791,057	•	•	•
Total Intangible Plant	TNIId		\$ 18,917,728	28 \$	5,441,948 \$	2,707,444 \$	1,802,690 \$	1	€\$	
Steam Production Plant										
Total Steam Production Plant	PSTPR	F017	\$ 1,079,124,848	84	590,081,654	293,573,757	195,469,438	1	•	•
Hydraulic Production Plant										
Total Hydraulic Production Plant	PHDPR	F017	\$ 9,257,399	8	5,062,084	2,518,457	1,676,857	•		•
Other Production Plant										
Total Other Production Plant	POTPR	F017	\$ 305,790,587	87	167,210,880	83,189,718	55,389,990	•		1
Total Production Plant	PPRTL		\$ 1,394,172,833	\$	762,354,618 \$	379,281,931	\$ 252,536,284 \$	•		
Iransmission KENTUCKY SYSTEM PROPERTY VIRGINIA PROPERTY - 500 KV LINE	P350 P352	F011	\$ 368,374,379 7,441,831	79 131					. ,	
Total Transmission Plant	PTRAN		\$ 375,816,211	÷		•	,	,		•
Distribution TOTAL ACCTS 280.382	CSEC	F004	8 94.317.764	3						•
364 & 365-OVERHEAD LINES	P365	F003	ന	3	1		•		•	
366 & 367-UNDERGROUND LINES	P367	20 G	57,888,132 4.870.009	8 8			. ,			
368-TRANSFORMERS - PLY OTHER	P368a		202,497,962	3 23	•	•		•	•	,
369-SERVICES	P369	F006	77,810,644	4			,		•	•
370-METERS	P370	F007	58,686,627	, S						
373-STREET LIGHTING	P373	F008	49,500,090	26	•	•	•	1	1	•
Total Distribution Plant	PDIST		\$ 880,168,018	318	1	,	•	•	• · · · · · · · · · · · · · · · · · · ·	
Total Prod, Trans, and Dist Plant	PT&D		\$ 2,850,157,061	. 	762,354,618 \$	379,281,931	\$ 252,536,284 \$			•

OFFICE OF THE A1. AY GENERAL KU Cost of Service Study
Functional Assignment and Classification

12 Moaths Ended September 30, 2003

		1		j			Olstribution	Polen	Distribution	2	See I would a be a see I	į
Description	Name	Vector	╛╽	Off Peak	k Winter Peak	Summer Peak	Specific	2	General	Specific	Demand	Сивтотне
Plant in Service												
Internalible Plant 301.00 ORGANIZATION 302.00 FRANCHISE AND CONSENTS	P301	OPTRO Costo		3,080 6,655 8,655	1,639 3,540 707,970	759 1,639			1,375 2,970 668,928		1,361 2,940 662 239	2,979 6,436 1,449,468
US.UO SOFTWARE Total Intendible Plant	Z L		•	1,508,640 \$	802,558 \$	371,506	es.	**	673,272 \$,	\$ 666,541 \$	
Steam Production Plant												
Total Steam Production Plant	PSTPR	F017		1	•	•			٠	ı	1	,
Hydraulic Production Plant												
Total Hydraulic Production Plant	PHDPR	F017		•	•	r				ι	ı	•
Other Production Plant												
Total Other Production Plant	POTPR	F017			•					•	,	•
Total Production Plant	PPRTL		69		69	•	69		49		' •	
<u>Transmiseion</u> Kenticky system property Virgana property - 500 kV line	P350 P352	F011		207,158,279 4,184,973	110,202,879 2,226,298	51,013,221 1,030,580					1 1	
Total Transmission Plant	PTRAN		49	211,343,253 \$	112,429,178 \$	52,043,781	•	65		•	 -	,
Distribution TOTAL ACCTS 260.262	798.d	F001				,			94.317.764		,	٠
364 & 365-OVERHEAD LINES	P365	F003		•	,	•					73,294,310	167,014,902
368 & 36/-UNDERGROUND LINES 368-TRANSFORMERS - POWER POOL	986	5 20		. 1	, ,				, ,		- C. (200)	
368-TRANSFORMERS - ALL OTHER	P368e	F005		ì		•			,	•	•	•
369-SERVICES	P369	F006		,		•						•
370-METERS	P370	F007								4 1	. (
373-STREET LIGHTING	P373	88							ı	İ	•	•
Total Distribution Plant	PDIST		69	1			•9	69	94,317,764 \$	1	\$ 93,374,713	\$ 204,372,724
Total Prod. Trans. and Dist Plant	DT&D		49	211,343,253 \$	112,429,178 \$	52.043.781	69	€	94,317,764 \$)	\$ 93.374,713	\$ 204,372,724

OFFICE OF THE A1. 6Y GENERAL KU Cost of Service Study Functional Assignment and Cassification

12 Moaths Ended September 30, 2003

		Functional	Distribut	Distribution Sec. Lines		Distribution Line Trans.	ne Trans.	Distribution Services	Meters	Meters Cust Lighting	ž ž
Description	Marne	Vector	Demand	3	Customer	Demand	Customer	Customer			$\ \ $
Plent in Service											
intengible Plent 301.00 ORGANIZATION	P301	PT&D	348		783	1,418	1,605	£1,7	855		975
302.00 FRANCHISE AND CONSENTS 303.00 SOFTWARE	P301	PT&D PT&D	743 167,433		1,692 381,062	3,063 689,911	3,467 780,800	2,450 551,855	1,848 416,222	2,107 474,477	\$ \$
Total Intengible Plant	PINT		\$ 168,521	€9	383,537 \$	694,392 \$	785,872 \$	555,439	\$ 418,925	\$ 477,559	92
Steam Production Plant											
Total Steam Production Plant	PSTPR	F017	•		•	•	· ·	,			
Hydraulic Production Plant											
Total Hydraulic Production Plant	PHDPR	F017	•		•		•	•			
Other Production Plant											
Total Other Production Plant	POTPR	F017	•		1	,	ı	•	•		
Total Production Plant	PPRTL				100		•			6	
<u>Iransmänskon</u> Kentucky system property Vrginja property - 500 kv line	P350 P352	F011	1 1				, ,	. ,	1 1		
Total Transmission Plent	PTRAN		•	₩	•	,	•	•	•	10	
Distribution TOTAL ACCTS 360-362	P362	F004	,			,	•		,		
364 & 385-OVERHEAD LINES	P365	F003	23,450,572	8	53,436,550		•		•		
366 & 367-UNDERGROUND LINES	P367	100 t	157,287		292,619	2 284 K21	- 2 585 487		1 1		
368-TRANSFORMERS - ALL OTHER	P368	505				94,991,794	107,506,168	•			
369-SERVICES	P369	F006	1		•		•	77,810,644			
370-METERS 371-CUSTOMER INSTALLATION 373-STREET I POLITAGE	P370 P371	7008 7008 7008							/7g'ggg'gc	17,400,456	. გ. გ
	5										
Total Distribution Plant	PDIST		\$ 23,607,860	69	53,729,169 \$	97,276,315 \$	\$ 110,091,655 \$	77,810,644	\$ 58,686,627	\$ 66,900,546	\$
Total Prod. Trans, and Dist Plant	PT&D		\$ 23,607,860	69	53,729,169 \$	97,276,315 \$	\$ 110,091,655 \$	77,810,644	\$ 58,586,527	\$ 66,900,546	2

OFFICE OF THE A1 AY GENERAL KU Cast of Service Study Functional Assignment and Cassification

12 Moaths Ended September 30, 2003

				Accounts	Customer	<u> </u>	
Description	Name	Functional Vector		Expense	Service & Imo.	2	Sales Expense
Plant in Service							
Intendible Plent 301, 00 Organization 302,00 Franchise and Consents 303,00 SOFTWARE	P301 P301 P302	PT&D PT&D D&TP					
Total Intangible Plant	PINT		69	ı	•	**	,
Steen Production Plant							
Total Steam Production Plant	PSTPR	F017		•	•		•
Hydraufic Production Plant							
Total Hydraulic Production Plant	PHDPR	F017		•	•		,
Other Production Plant							
Total Other Production Plant	POTPR	F017		•	•		•
Total Production Plant	PPRTL		69		•	**	,
<u>Transmission</u> Kentucky system property Virginia property - 500 kV line	P350 P352	F011 F011		1 1	, 1		r ,
Total Transmission Plant	PTRAN		₩.		•	₩	, 10
Distribution TOTAL ACCTS 360-362 364 8.365-07ERHEAD LINES 366 8.367-UNDERGROUND LINES 369-TRANISFORMERS - POWER POOL 369-TRANISFORMERS - ALL OTHER 369-ERNIVES 371-CUSTOMER INSTALLATION 373-STREET LIGHTING	P362 P365 P367 P368 P368 P369 P370 P371	F003 F004 F005 F005 F005 F006 F006					
Total Distribution Plant	POIST		69		•		,
Total Prod, Trans, and Dist Plant	PT&D		₩.	•	•	₩	,

OFFICE OF THE A1. LY GENERAL KU Cost of Service Study Functional Assignment and Classification 12 Months Ended September 30, 2003

Parecipidan Name Vector System Total Production Denoted System Syste											
Heine Vector System Off Peak Minter Peak Surrince Peak Surrince Peak Off Peak Minter Peak Surrince Peak Minter Peak Surrince Peak Minter Peak			Functional	Total		Prode	premed uction			Production Energy	
ASSIFIED	Description	Neme	Vector	System		Off Peak	Winter Peak	Surremer Peak	Off Poak	Winter Peak	Summer Peak
ASSIFIED PGP PT&D \$ 100,450,529 28,895,995 14,376,156 8,572,038 PCOM PT&D \$ 100,450,529 28,895,995 14,376,156 8,572,038 PDIST \$ 100,450,529 1 28,895,995 14,376,156 8,572,038 PDIST \$ 2,769,525,318 \$ 796,892,580 \$ 396,365,531 \$ 283,911,013 CWIP? F017 \$ 240,113,351 131,297,582 65,322,357 43,493,412 CWIP? F017 \$ 240,113,351 131,297,582 65,322,357 43,493,412 CWIP PT&D \$ 3,320,952 955,318 475,284 316,457 TCWIP F044 \$ 1260 \$ 396,042,028 \$ 928,945,461 \$ 462,163,172 \$ 307,720,882	Plent in Service (Continued)										
ASSIFED PT&D \$ 100,450,529 28,895,995 14,376,156 9,572,038 PCOM PT&D \$ 100,450,529 CRIPS STAND CWIP2 PD11 40,584,708 PD18T 40,584,708 PD18	General Plant										
ASSIFIED PLOM PT&D \$ PT&D PLOM PT&D PLOM PLOM PT&D PLOM PT&D PLOM PLOM PT&D PLOM PT&D PLOM PLOM PLOM PLOM PLOM PLOM PLOM PLOM	Total General Plant	PGP	PT&D	\$ 100,450,529		28,895,995	14,376,156	9,572,038		,	1
TPIS \$ 2,789,525,318 \$ 796,692,580 \$ 396,365,531 \$ 263,911,013 CWIP1 F017 \$ 240,113,351 131,297,582 65,322,357 43,493,412 CWIP2 F011 10,684,708 65,322,367 43,493,412 CWIP3 PDIST 42,397,688 955,318 475,284 316,457 CWIP4 PT&D 3,320,952 955,318 475,284 316,457 TCWIP \$ 296,516,710 \$ 132,232,900 \$ 65,797,841 \$ 43,809,869 \$ 3,066,042,028 \$ 928,945,461 \$ 462,163,172 \$ 307,720,882	TOTAL COMMON PLANT 108.00 COMPLETED CONSTR NOT CLASSIFIED 105.00 PLANT HELD FOR FUTURE USE	PCOM P106 P105	PT&D PT&D PDIST	49 49 49					1 1 1		, , ,
TPIS \$ 2,769,525,318 \$ 796,892,560 \$ 396,365,531 \$ 263,911,013 CWIP1 F017 \$ 240,113,351	OTHER		PDIST				,	ı			•
CWIP1 F017 \$ 240,113,351 131,297,582 65,322,357 43,483,412 CWIP2 F011 10,584,708 10,584,708 CWIP4 PT&D 3,320,952 955,318 475,284 316,457 CWIP5 F004 \$ 296,516,710 \$ 132,252,900 \$ 65,797,641 \$ 43,809,869 TCWIP \$ 3,066,042,028 \$ 928,945,461 \$ 462,163,172 \$ 307,720,882	Total Plant in Service	TPIS		\$ 2,769,525,318	₩			263,911,013	•	•	r
CWIP1 F017 \$ 240,113,351 131,297,682 65,322,357 43,493,412 CWIP2 F011 10,684,708 956,318 475,284 316,457 CWIP3 F004 \$ 296,516,710 \$ 132,252,900 \$ 65,797,641 \$ 43,809,869 TCWIP \$ 3,066,042,028 \$ 928,945,461 \$ 462,163,172 \$ 307,720,882	Construction Work in Progress (CMIP)										
### ##################################	CWIP Production CWIP Distribution Plent CWIP General Plant RWIP	CWIP1 CWIP2 CWIP3 CWIP4 CWIP5	F017 F011 PDIST PT&D	N.		131,297,582	65,322,357 - 475,284	43,493,412 - 316,457		,	
\$ 3,066,042,028 \$ 928,945,461 \$ 462,163,172 \$ 307,720,882	Total Construction Work in Progress	TCWIP			•		\$ 1497,841		,	,	,
	Total Utility Plant			\$ 3,066,042,028	•	928,945,461 \$	462,163,172	307,720,882	,	1	•

OFFICE OF THE A1. ... £Y GENERAL KU Cost of Service Study
Functional Assignment and Classification

Description Description				L					-					
ASSIFIED POGP PT&D 6,010,673 4,261,472 1,972,647 5 ppclific General Specific General Specific ASSIFIED PCOM PT&D 6,010,673 4,261,472 1,972,647 3,574,984 1,574,984 PCOM PT&D PT&D 1,605 PT&D 1,605 <th></th> <th></th> <th>Functional</th> <th></th> <th>Trans</th> <th>smission Demand</th> <th></th> <th>Δ</th> <th>stribution Poles</th> <th>Distribution Substantion</th> <th></th> <th>Oistribe</th> <th>don Primery L</th> <th>ines</th>			Functional		Trans	smission Demand		Δ	stribution Poles	Distribution Substantion		Oistribe	don Primery L	ines
ASSIFED PT&D 8,010,673 4,261,472 1,972,647 3,574,984 3,574,984 3,574,984 4,914,185 1,972,647 1,1972,647 3,1972,647 3,1972,647 3,1972,647 3,1972,647 3,1972,647 3,1972,647 3,1972,647 3,1972,647 3,1972,137,1972,1972,1972,1972,1972,1972,1972,197	Description	Name	Vector]	Off Peak	Winter Peak	Summer Peak		Specific	Genera	S	Sectific	Demand	Customer
PGP PT&D 8,010,673 4,261,472 1,972,647 3,574,984 PCOM PT&D	Plant in Service (Continued)													
ASSIFIED PCOM PT&D PT&D 4,261,472 1,972,647 3,574,984 3,574,984 PCOM PT&D PT&D 1 <td>General Plant</td> <td></td>	General Plant													
ASSIFIED P106 P106 P107 P108 P108 P108 P108 P108 P108 P108 P108	Total General Plant	PGP	PT&D		8,010,673	4,261,472	1,972,647			3,574,98	*	,	3,539,239	7,748,465
TPIS \$ 220,862,566 \$ 117,493,208 \$ 54,387,934 \$ \$ 98,566,020 \$ \$ CWIP1 FO17	TOTAL COMMON PLANT 106.00 COMPLETED CONSTR NOT CLASSIFED 105.00 PLANT HELD FOR FUTURE USE	PCOM P106 P105	0279 0219 7200 7300			1 1 1				• • •			1 + +	• • •
TPIS \$ 220,862,566 \$ 117,493,208 \$ 64,387,934 \$ 98,566,020 \$	OTHER		PDIST							•			•	•
CWIP1 F017 CWIP2 F011 CWIP3 PT&LD CWIP4 PT&LD CWIP4 PT&LD CWIP5 F004 TCWIP S F004 \$ 6,273,469 \$ 3,337,324 \$ 1,544,857 \$ \$ 4,661,478 \$ \$ 227,136,035 \$ 120,830,532 \$ 55,832,791 \$ \$ 103,227,498 \$	Total Plant in Service	₽₽S		•			54,387,934	57		98,566,021		,	97,580,493	\$ 213,578,071
duction CWIP2 F017 6,008,631 3,196,437 1,479,640 4543,287 ribution Plant CWIP3 PDIST 264,837 140,887 65,217 118,191 ribution Plant CWIP4 PT&D 264,837 140,887 65,217 118,191 ribution Plant CWIP5 FOO4 \$ 6,273,469 \$ 3,337,324 \$ 1,544,857 \$ 4,661,478 \$ - ribution Plant CWIP5 S 227,136,035 \$ 120,830,532 \$ 55,932,791 \$ 103,227,498 \$ -	Construction Work in Progress (CMIP)													
TCWIP \$ 6,273,469 \$ 3,337,324 \$ 1,544,857 \$ - \$ 4,661,478 \$ - \$ 227,136,035 \$ 120,830,532 \$ 55,832,791 \$ - \$ 103,227,498 \$ -	CWIP Production CWMP Transmission CWIP Distribution Plant CWIP General Plant RWIP	CWP1 CWP2 CWP3 CWP4 CWP5	F017 F011 P018T P78D F004		6,008,631 264,837	3,196,437	1,479,640 65,217			4,543,28 118,19	~ -		4,497,960 117,009	9,844,635 256,103
\$ 227,136,035 \$ 120,830,532 \$ 55,832,791 \$ - \$ 103,227,498 \$	Total Construction Work in Progress	TCWIP		**			1,544,857	69	•	4,661,47		,	4,614,870	\$ 10,100,738
	Total Utility Plant			69			55,832,791	•	,			,	M02,195,363	\$ 223,678,809

OFFICE OF THE AT, AY GENERAL KU Cost of Service Study Functional Assignment and Classification

								ŀ			ŀ		ſ
		Functional	D.	Distribution Sec. Lines	c. Lines	Oistribution Line Trans.	E P	**************************************	Distribution	District	ibution [Distribution Distribution St. & Maters Cust. Lighting	stribution St. & Cust. Lighting
Description	Name	Vector	ă	Demand	Customer	Demend		Customer	Customer				
Plant in Service (Continued)													
General Plant													
Total General Plant	P.GP	OSTA	66	894,823	2,036,530	3,687,124		4,172,872	2,949,305	2,22	2,224,435	2,5	2,535,772
TOTAL COMMON PLANT 106.00 COMPLETED CONSTR NOT CLASSIFIED 105.00 PLANT HELD FOR FUTURE USE	PCOM P108 P105	PT&D PT&D PDIST				1 1 1		1 1 1	,		1 1 1		
OTHER		PDIST			•	•			•				1
Total Plant in Service	TPIS		\$ 24,67	24,671,204 \$	56,149,236	56,149,236 \$ 101,657,830 \$ 115,050,399	*	\$ 662,399 \$	81,315,388	\$ 61,329,987		6'69	69,913,878
Construction Work in Progress (CWIP)													
CWIP Production CWIP Transmission CWIP Distribution Plant CWIP General Plant RWIP	CWP1 CWP2 CWP3 CWP4 CWP6	F017 F011 P08T F004	4. 2.	1,137,191 29,583	2,588,134 67,329	4,685,801 121,898		5,303,116 137,958	3,748,139 97,506	2,828	2,826,935 73,541	3,2	3,222,600 83,834
Total Construction Work in Progress	TCWIP		\$ 1,16	1,166,774 \$	2,655,463	\$ 4,807,699	44	5,441,073 \$	3,845,645	\$ 2,900	2,900,476	\$ 3,3	3,306,434
Total Utility Plant			\$ 25,83	25,837,978 \$	58,804,700	58,804,700 \$ 106,465,529 \$ 120,491,472 \$	\$	0,491,472 \$	85,161,033	\$ 64.23	64,230,464 \$		73,220,311

				Customer	Customer		
		Functional		Expense	Service & Info.		Sales Expense
Description	Name	Vector	֓֞֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֡֓֓֓֡֓֡֡֓֓֡֓֡֓֡֓֡] [
Plant in Service (Continued)							
General Plant							
Total General Plant	PGP	PT&D		•	•		•
TOTAL COMMON PLANT 106.00 COMPLETED CONSTR NOT CLASSIFIED 105.00 PLANT HELD FOR FUTURE USE	PCOM P106 P105	PT&D PT&D PDIST		1 1 1	, , ,		
OTHER		PDIST		í	•		•
Total Plant in Service	TPIS		69	•	, ••	u>	•
Construction Work in Progress (CMIP)							
CWIP Production CWIP Transmission CWIP Distribution Plant CWIP General Plant RWIP	CWIP1 CWIP2 CWIP3 CWIP4 CWIP6	F017 F011 PDIST PT&D F004		1 + + + +			1 4 4 1 4
Total Construction Work in Progress	TCWIP		•	İ	•	•	
Total Utility Plant			49	•	•	*	•

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OFFICE OF THE A1. ... LY GENERAL KU Cost of Service Study Functional Assignment and Classification

		Firefloor	Total			Control of the Control			Droduction Energy	
Description	Name	Vector	System		Off Peak	k Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Rate Base										
Utility Plent Plant in Service Construction Work in Progress (CWIP)			\$ 2,769,525,318 296,516,710	∾ 5	796,692,580 \$ 132,252,900.32	396,365,531 \$	263,911,013 \$ 43,809,869,16	6 9	1 1	1 1
Total Utility Plant	ā		\$ 3,066,042,028	49	928,945,461 \$	462,163,172 \$	307,720,882 \$,	•	Í
Less: Acuminalesed Provision for Depreciation Steam Production Hydraulic Production Other Branch with an activities	ADEPREPA RWIP		\$ 690,194,963 7,267,174		377,408,959 3,973,800	1,97,766,159	125,019,845 1,316,354 9,063,905			(e :
Transmission - Kentucky System Property Transmission - Virginia Property Distribution General Plant Hilangible Plant	ADEPRIT ADEPRD1 ADEPRD11 ADEPRD12 ADEPRG9	PTRAN PTRAN PDIST PT&D PT&D	48,596,740 204,637,711 3,722,618 361,728,344 48,927,481 11,623,254		21, 120, 241 14,074,672 3,343,591	7,002,343	4,662,352 1,107,592			
Total Accumulated Depraciation	TADEPR		\$ 1,377,898,286	49	425,921,263 \$	211,901,699 \$	141,089,948 \$,	
Net Utility Plant	NTPLANT		\$ 1,688,143,742	•	503,024,198 \$	250,261,472 \$	166,630,934 \$,	•	•
Working Cepital Cash Working Capital - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAY	OMLPP Energy TPIS	\$ 52,060,124 57,926,039 2,935,464		2,832,344 844,427	1,409,130	938,237 - 279,723	33,635,347 57,926,039 -) ((1 1 1
Total Working Capital	JWC		\$ 112,921,627	49	3,876,771 \$	1,829,244 \$	1,217,961 \$	91,561,386 \$	45	ı
Emission Allowance	EMALL	PROFIX	59,742		32,668	16,253	10,822	•	•	•
Deferred Debts Service Pension Cost Accumietad Deferred Income Tax	PENSCOST	11.8	•		í	•		,	•	ı
Total Transmission Plant Total Distribution Plant Total General Plant	ADITP ADITIP ADITOP ADITGP	F017 F011 P018T PT&D	126,646,995 38,696,657 76,404,224 5,047,368		69,252,477 - 1,451,946	34,454,062	22,940,457 - 480,969	, , , ,		
Total Accumulated Deferred Income Tax	ADITT		244,795,245		70,704,422	35,176,425	23,421,426	ı	,	ı
Accumulated Deferred Investment Tax Credits Production Transmission Transmission VA Distribution VA Distribution Plant KY, FERC & TN General	ADITCP ADITCT ADITCTVA ADITCDVA ADITCDKY ADITCC	F017 F011 F011 PDIST PT&D	3.272.375 887.992 55.985 1.115.509		1,789,384	890,243	592,748			
Total Accum. Deferred Investment Tax Credits	Арпсп		5,453,270		1,824,309	907,619	604,317	,	1	,
Total Deferred Debits Less: Customer Advances	сѕтрер	F027	\$ 250,248,515 \$ 1,455,980	()	72,528,731 \$	36,084,044 \$	24,025,743 \$	1 (1 1	I F
Net Rate Base	82		\$ 1,549,420,617	49	434,204,906 \$	216,022,926 \$	143,833,973 \$	91,561,386 \$,	

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KU Cost of Service Study
Functional Assignment and Cassification

		Functional		, and the state of	mission Damen		_ <u></u>	Distribution	Distribution	1	of action	
Description	Name	Vector	J	Off Peak	k Winter Peak	Summer Peak]	Specific	General	Specific	Specific Demand	Customer
Rate Base												
<u>Utitiby Plant</u> Plant in Service Construction Work in Progress (CWIP)			*	220,862,566 \$ 6,273,468.57	117,493,208 \$	54,387,934	69	***	98,566,020 \$ 4,661,478.22	1 1	\$ 97,580,493 4,614,869.73	\$ 213,578,071 10,100,737.82
Total Utility Plant	J.		ø	227,136,035 \$	120,830,532 \$	55,932,791	₩	•	103,227,498 \$	1	\$102,195,363	\$ 223,678,809
Less: Acummalered Provision for Depreciation Steam Production Steam Production Other Brack without	ADEPREPA RWIP							t t		1 1		
Order Production Transmission - Kentucky System Property Transmission - Virginia Property Distribution General Plant Antangible Plant	ADEPRIT ADEPRO1 ADEPRO12 ADEPRO12 ADEPRO6P	FUT/ PTRAN POIST PT&D PT&D		115,192,125 2,093,444 3,901,842 926,925	61,279,250 1,113,658 2,075,679 493,100	28,366,336 515,516 960,838 228,257		1 + + + 1 1	38,762,382 1,741,305 413,686	, , , , , , ,	38,374,810 1,723,894 409,530	83,992,381 3,773,151 896,353
Total Accumulated Depreciation	TADEPR		49	122,114,336 \$	64,961,688 \$	30,070,947	1/3	1	40,917,352 \$	į	\$ 40,508,234 \$	88,661,884
Net Utility Plant	NTPLANT		69	105,021,699 \$	55,868,844 \$	25,861,844	•	•	62,310,147 \$,	\$ 61,687,129	\$ 135,016,924
Working Capital Cash Working Capital - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAY	OMLPP Energy TPIS		1,333,124 234,096	709,188 - 124,533	328,285		1 1 1	554,283 - 104,472		1,002,580	2,237,621 226,375
Total Working Capital	TWC		49	1,567,219 \$	833,720 \$	385,932	*	69	658,755 \$	1	\$ 1,106,007 \$	2,463,995
Emission Allowance	EMALL	PROFIX				•		,		•	•	ı
Deferred Debits Service Pension Cost Actumulated Deferred Income Tay	PENSCOST	먑		•		•		ı		•	•	,
Total Transmission Plant Total Distribution Plant Total General Plant	ADITPP ADITTP ADITGP ADITGP	F017 F011 PDIST PT&D		20,636,659	10,978,172	5,081,827		1 (1 (8,187,386 179,633		8,105,523 177,837	- 17,740,862 389,239
Total Accumulated Deferred Income Tax	ADITT			21,039,174	11,192,300	5,180,947		•	8,367,020	ı	8,283,361	18,130,101
Accumulated Deferred Investment Tax Credits Production Transmission Transmission VA Distribution VA Distribution Plant KY, FERC & TN General	ADITICE ADITICITA ADITICIDA ADITICIDA ADITICIC	F017 F011 F011 PDIST PDIST PT&D		499,369 31,484 9,882	286.852 16,749 -	122,971 7,753		1 (1 1 4 1		1 * 1 * 1 1	118,341 4,278	
Total Accum. Deferred Investment Tax Credits	ADITCIL			540,535	287,551	133,108		ı	123,857	•	122,619	268,381
Total Deferred Debits Less: Customer Advances	сѕтрер	F027	₩	21,579,709 \$	11,479,850 \$	5,314,055	•		8,490,877 \$, ,	\$ 8,405,980 \$ 362,456	18,398,482 793,321
Net Rate Base	82		69	85,009,210 \$	45,222,714 \$	20,933,721	•		54.478,024 \$	4	\$ 54,024,700	\$ 118,289,117

OPPICE OF THE A1. AY GENERAL KU Cont of Service Study
Functional Assignment and Cassification

			L				-			
		Functional		Diatribution Se	c. Lines	Distribution Li	ne Trans.	Distribution	Distribution Meters	Distribution Distribution St. & Meters Cust. Lighting
Description	Name	Vector] [Demand Customer	Customer	Demand Customer	Customer	Customer		
Rate Base										
Utility Plant Plant in Service Construction Work in Progress (CWIP)			**	24,671,204 \$ 1,166,774.10	56,149,236 \$ 2,655,463.23	101,657,830 \$ 4,807,699.06	115,050,399 \$ 5,441,073.18	81,315,388 \$ 3,845,644.86	61,329,987 2,900,476.25	\$ 69,913,878 3,306,433.77
Total Utility Plant	J		€	25,837,978 \$	58,804,700 \$	106,465,529 \$	120,491,472	85,161,033 \$	64,230,464	\$ 73,220,311
Less; Acutimisted Provision for Depreciation Steam Production Hydraulic Production Hydraulic Production	ADEPREPA RWIP	A F017			1 1		, ,	, ,	. ,	
Ornel Production Transmission - Kertucky System Property Transmission - Virginia Property Distribution General Plant Intangible Plant	ADEPRIP ADEPRD1 ADEPRD11 ADEPRD12 ADEPRGP			9,702,275 435,851 103,541	22,081,424 991,964 235,649	39,978,276 1,785,926 426,642	- 45,245,080 2,032,524 482,848	31,978,344 1,436,548 341,268	24,118,623 1,083,479 257,392	27,494,550 1,236,125 293,417
Total Accumulated Depreciation	TADEPR		49	10,241,667 \$	23,309,027 \$	42,200,844 \$	47,760,452 \$	33,756,160 \$	25,459,694	\$ 29,023,093
Net Utility Plant	NTPLANT		**	15,596,311 \$	35,495,672 \$	64,264,686 \$	72,731,020 \$	51,404,873 \$	38,770,770	\$ 44,197,219
Working Capital Cash Working Capital - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAY	OMLPP Energy TPIS		285,745 - 26,149	850,755 59,513	390,594 107,749	442,051 121,944	309,813 - 86,187	705,638	307,152
Total Working Capital	TWC		69	311,894 \$	710,269 \$	498,342 \$	\$ 988,586	396,000	770,642	\$ 381,255
Emission Allowance	EMALL	PROFIX		,			1		•	•
Deferred Debits Service Pension Cost Accumulated Deferred Income Tax Total Production Plant Total Transmission Plant Total Distribution Plant	PENSCOST ADITPP ADITP ADITOP	F 1LB F017 F011 PDIST		2.049.314	4.664.036	8.444,208	9,556,661	6.754.463	5.094.375	- - 5.807.396
Total General Plant	ADITGP	Dara		44.962	102,330	185,268	209,676	148,195	111,772	127,416
Total Accumulated Deferred Income Tax	ADITT			2,094,276	4,766,366	8,629,476	9,766,337	6,902,657	5,206,147	5,934,812
Accumulated Deferred Investment Tax Credits Production Transmission Transmission VA Distribution VA Distribution Plant KY, FERC & TN General	ADTICP ADTICT ADTICTVA ADTICDVA ADTICDKY ADTICG	F017 F011 F011 PDIST PDIST		29,920 1,082			139,528 5,044	98,618 3,565	74,378 2,689	
Total Accum, Deferred investment Tax Credits	Арпсл			31,002	70,557	127,743	144,572	102,180	77,067	87,853
Total Deferred Debits Less: Customer Advances	CSTDEP	F027	**	2,125,278 \$ 91,640	4,836,923 \$ 208,563	8,757,218 \$	9,910,908 \$	7,004,838 \$	5,283,214	\$ 6,022,665
Net Rate Base	92		49	13,691,288 \$	31,160,455 \$	56,005,810 \$	63,384,107 \$	44,796,035 \$	34,258,198	\$ 38,555,809

OFFICE OF THE A1. AY GENERAL KU Cost of Service Study Functional Austranean and Chansification

				Customer	Ľ	Customer	
Description	Name	Functional Vector	_	Ехрепзе	Servic	Service & info.	Sales Expense
Kate Base							
<u>Uditiv Plant</u> Plant in Service Construction Work in Progress (CWIP)			**		•		ı ı
Total Utility Plant	<u> 1</u> 2		•	•	49		
Less: Acummulanted Provision for Depreciation Steem Production Hydratic Production Others Production	ADEPREPA RWIP	F017 F017					
Orber Froncours Transmission - Virginia Property Transmission - Virginia Property Distribution General Plant intangible Plant	ADEPRTP ADEPRD1 ADEPRD12 ADEPRD12 ADEPRGP	PTRAN PTRAN PDIST PT&D					
Total Accumulated Depreciation	TADEPR		69	•	•	,	•
Net Utility Plant	NTPLANT		•	•	49		. ↔
Working Capital Cash Working Capital - Operation and Maintenance Expenses Materials and Supplies Prepayments	CWC M&S PREPAY	OMLPP Energy TPIS		3,324,155		664,084	
Total Working Capitel	TWC		s)	3,324,155	•	664.084	•
Emission Allowance	EMALL	PROFIX		4		•	
Deferred Debite Service Pension Cost Accurulated Deferred Income Tax Total Production Plant Total Transmission Plant Total Distribution Plant Total General Plant	PENSCOST ADITP ADITP ADITOP ADITGP	TLB F017 F011 PDIST PT&D					V P. I. P. A
Total Accumulated Deferred Income Tax	ADITT			•		,	•
Accumulated Deferred investment Tax Credits Production Transmission Transmission Transmission Distribution VA Distribution Plant KY, FERC & TN General	ADITICP ADITICT ADITICTIVA ADITICDIVA ADITICG	F017 F011 F011 P0IST P0IST					1 + 1 + 1 +
Total Accum, Deferred Investment Tax Credits	ADITCTL			•			•
Total Deferred Debits Less: Customer Advances	CSTDEP	F027	•		ø		, ,
Net Rato Base	82		**	3,324,155	69	964,084	· ·

OFFICE OF THE A: EY GENERAL KU Cost of Servke Study Functional Assignment and Classification

, , .											-
Description	Mana	Functional		Total System		Produ Off Peak	Production Demand k Winter Peak	Summer Peak	Off Peak	Production Energy Winter Peak	Surmer Peak
Operation and Maintenance Expenses								:			
Steam Power Generation Operation Expenses 500 OPERATION SUPERVISION & ENGINEERING	00000	LBSUB1	177	1,853,785		838,239	417,036	277,674	320,837		•
501 FUEL	OM501	Energy		210,611,918		, 280.624	4 434 640	766.475	210,611,918		, ,
505 ELECTRIC EXPENSES	OMSOS		**	4,189,422		1,556,939	774,599	515,749	1,342,135	,	
506 MISC. STEAM POWER EXPENSES 507 RENTS	OM506 OM507	PROFIX PROFIX	w w	3,845,191 49,434		2,102,608 27,031	1,046,076 13,449	696,506 8,954	, ,	1 1	1 1
Total Steam Power Operation Expenses			€9	227,388,146	•	6,805,439 \$	3,385,800 \$	2,254,358 \$	214,942,550	,	٠
Steam Power Generation Maintenance Expenses											
510 MANTENANCE SUPERVISION & ENGINEERING	OM510	LBSUBZ	69 6	3,833,466		285,514	142,047	94,579	3,311,326	, ,	()
512 MAINTENANCE OF SCHOOL DARKS	OM512	Energy	9 69 9	17,897,375		,012,930		? . **	17,897,375	, ,	
513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF MISC STEAM PLANT	OM513 OM514	Energy	.	9,730,732 893,440) 1			9,730,732 893,440		* 1
Total Steam Power Generation Maintenance Expense			₩	35,414,434	69	1,958,452 \$	974,357 \$	648,753 \$	31,832,872	,	ι
Total Steam Power Generation Expense			6 9	262,802,580	•	8,763,891 \$	4,360,156 \$	2,903,111 \$	246,775,422	,	1
Hydraudic Power Generation Operation Expenses	0	care of	•	8		5	9	9			
536 WATER FOR POWER	OM536	PROFIX	A 44	OSO'S			Ŧ,	8,			, ,
537 HYDRAULIC EXPENSES	OM537	PROFIX	6) 6	1,403		767	382	254	1 1 1	•	
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	A 64	13,186		7,210	3,587	2,389	<u>.</u>) 1	1 1
540 RENTS		PROFIX	1 2	•			•	•	1	•	į
Total Hydraulic Power Operation Expenses			•	19,709	69	10,496 \$	5,222 \$	3,477 \$	515	ъ	•
Hydraulic Power Generation Maintenance Expenses			•	1			į		1		
541 MAINTENANCE SUPERVISION & ENGINEERING 542 MAINTENANCE OF STRUCTURES	OM541	PROFIX	» »	101,483		20,460 55,493	10,179 27,608	6,778 18,382	997.Gg		
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT	OM543	PROFIX Energy	6 9 69	37.364		' '			37,364		
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	49	32,410		1	1	Þ	32,410	•	•
Total Hydraulic Power Generation Maint. Expense			•	243,963	•	75,853 \$	37,788 \$	25,160 \$	105,062	1	*
Total Hydraulic Power Generation Expense			₩	263,672	•	86,449 \$	43,009 \$	28,637 \$	105,577		1
Other Power Generation Operation Expense 546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUBS	49 (237,090		129,644	64,500	42,946	, ,	,	•
548 GENERATION EXPENSE	OM548	Energy	19 6 5	9,240,007		- 75 56	47 234	31.450	9,240,007	, .	
549 MISC OTHER POWER GENERATION 550 RENTS	OM549 OM550	PROFIX PROFIX	• • •	68,795		48,554	24,156	16,084			£ \$
Total Other Power Generation Expenses			69	9,739,516	•	273,139 \$	135,890 \$	90,480 \$	9,240,007	,	

OFFICE OF THE A1 2'Y GENERAL KU Cost of Service Study
Functional Assignment and Classification

							ă	Distribution	Distribution			
Description	Name	Functional Vector		Trans Off Peak	Transmission Demand k Winter Peak	Summer Peak		Poles Specific	Substation	Distribo	Distribution Primary Lines seific Demand	Customer
Operation and Maintenance Expenses												
Steam Power Generation Operation Expenses 500 OPERATION SUPERVISION & ENGINEERING 501 FUEL 502 STEAM EXPENSES 505 ELECTRIC EXPENSES 506 MISC. STEAM POWER EXPENSES 507 RENTS	OMSOO OMSO1 OMSO2 OMSOS OMSOS OMSOS	LBSUB1 Energy PROFIX PROFIX										
Total Steam Power Operation Expenses			w	1	'		•	• •	,	,	4A ,	
Steam Power Generation Maintenance Expenses 510 MAINTENANCE SUPERVISION & ENGINEERING 511 MAINTENANCE OF STRUCTIVES 512 MAINTENANCE OF BOLLER PLANT 513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF FILE PLANT	OM510 OM511 OM512 OM513 OM514	LBSUB2 PROFIX Energy Energy Energy								, , , , ,		
Total Steem Power Generation Maintenance Expense			69	,	,	•	₩	⇔		,	€9 1	
Total Steam Power Generation Expense			₩	,	٠	,	49	•				,
Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING 536 WATER FOR POWER 537 HYDRAULIC EXPENSES 538 ELECTRIC EXPENSES 539 ELECTRIC EXPENSES 539 MISC. HYDRAULIC POWER EXPENSES 540 RENTS	OM536 OM536 OM536 OM538 OM538	LBSUB3 PROFIX PROFIX PROFIX			11111	11111				.,	, , , , , ,	
Total Hydraulic Power Operation Expenses			•	• •	,		44	69	,	,	69 ,	
Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING 642 MAINTENANCE OF STRUCTURES 543 MAINT OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM541 OM542 OM543 OM543 OM544	LBSUB4 PROFIX PROFIX Energy Energy		,,,,,	, , , , ,							
Total Hydraulic Power Generation Maint. Expense			₩	69	,		•	69	,	,	,	
Total Hydraulic Power Generation Expense			65		,	,	••	,	'	,	•	
Other Power Generation Operation Expense 546 OPERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	OM546 OM547 OM548 OM549 OM550	LBSUB5 Energy PROFIX PROFIX										
Total Other Power Generation Expenses			₩	€	,	•	•	69	,	,	•	

OFFICE OF THE A1. 27 CENERAL KU Chat of Service Study Functional Assignment and Cassification

		Functional	į	Section 1		A A A	Mention I no Trans		Distribution	Distribution	耆	tribution St. & Cust. Lighting
Description	Name	Vector	Derr	Demand Cust	Customer	Demand	nd Cus	Customer	Customer			
Operation and Maintenance Expenses												
Steam Power Generation Operation Expenses 500 OPERATION SUPERVISION & ENGINEERING 501 FUEL 502 STEAM EXPENSES 505 CT ENCORMED	OM500 OM501 OM502	LBSUB1 Energy				• • •			1 1 1			
SUS ELECTRIC EXPENSES 506 MISC. STEAM POWER EXPENSES 507 RENTS	OMS06 OMS07	PROFIX PROFIX		,								• • •
Total Steam Power Operation Expenses			**	59	,	•	w	•	,	, •	•	٠
Steam Power Generation Maintenance Expenses 510 MAINTENANCE SUPERVISION & ENGINEERING 511 MAINTENANCE OF STRUCTURES 512 MAINTENANCE OF BOLLER PLANT 513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF MISC STEAM PLANT	OM510 OM511 OM512 OM513 OM514	LBSUB2 PROFIX Energy Energy Energy										
Total Steam Power Generation Maintenance Expense			₩	•	+ 9	•	₩	•		,	₩	
Total Steam Power Generation Expense			49	*		•	w	•	•	, •	₩	
Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING 536 WATER FOR POWER 531 HYDRAULIC EXPENSES 538 ELECTRIC EXPENSES 539 MISC. HYDRAULIC POWER EXPENSES 540 RENTS	OM535 OM536 OM537 OM538	LBSUB3 PROFIX PROFIX PROFIX PROFIX		, , , , , ,								
Total Hydraulic Power Operation Expenses			69	*	,	•	•	•	1	, es	69	
Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING 542 MAINTENANCE OF STRUCTURES 543 MAINT OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM541 OM542 OM543 OM544 OM545	LBSUB4 PROFIX PROFIX Energy Energy							1	11111		
Total Hydraulic Power Generation Maint. Expense			5	\$ 5	,	•	•	•	,		•	•
Total Hydraulic Power Generation Expense			69	87		•	w	•	1		•	٠
Other Power Generation Operation Expense 548 OPERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	OM546 OM547 OM548 OM549 OM550	LBSUBS Energy PROFIX PROFIX PROFIX								11111		
Total Other Power Generation Expenses			•	∽	,	•	**	↔	'	,	ø	•

OFFICE OF THE A: ... EY CENERAL KU Cost of Service Study Functional Antignment and Classification

			Circtomer		ſ	
		Functional	Accounts		Customer Service & Info.	Sales Expense
Description	Name	Vector		-		
Operation and Maintenance Expenses						
Steam Power Generation Operation Expenses						
500 OPERATION SUPERVISION & ENGINEERING FOR THE	OMSOO	LBSUB1	,			1
502 STEAM EXPENSES	OM502	Š E	, ,			
505 ELECTRIC EXPENSES	OM505	i	•			•
SUS MISU. S FEAM POWER EXPENSES 507 RENTS	OM507	PROFIX	•			• •
Total Steam Power Operation Expenses				₩		•
Steam Power Generation Meintenance Expenses 510 MANTENANCE SUPERVISION & ENGNEERING 511 MANTENANCE OF STRUCTURES 512 MANTENANCE OF BOLER PLANT 513 MANTENANCE OF ELECTRIC PLANT 514 MANTENANCE OF MISC STEAM PLANT	OM510 OM511 OM512 OM513	LBSUB2 PROFIX Energy Energy Energy				
Total Steam Power Generation Maintenance Expense			•	49	•	•
Total Steam Power Generation Expense			·	4		,
Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING 536 WATER FOR POWER 537 HYDRAULIC EXPENSES 538 ELECTRIC EXPENSES 539 MISC. HYDRAULIC POWER EXPENSES 540 RENTS	OM535 OM536 OM536 OM538 OM538	LBSUB3 PROFIX PROFIX PROFIX PROFIX				
Total Hydraulic Power Operation Expenses			•	69		e9
Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING 542 MAINTENANCE OF STRUCTURES 543 MAINT. OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF ELECTRIC PLANT	OM541 OM542 OM543 OM544 OM545	LBSUB4 PROFIX PROFIX Energy	1 1 1 4 4			, , , , ,
Total Hydraulic Power Generation Maint. Expense			•	•		•
Total Hydraulic Power Generation Expense				•	•	•
Other Power Generation Operation Expense 548 OPERATION SUPERVISION & ENGINEERING 547 FIEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	OM546 OM547 OM548 OM549 OM550	LBSUB5 Energy PROFIX PROFIX PROFIX				
Total Other Power Generation Expenses			, es	€9		, 49

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Description	Name	Functional		Total System		Prod Off Peak	Production Demand k Winter Peak	Summer Peak	Off Peak	Production Energy Winter Peak	Summer Peak	ا د [""
Other Power Generation Maintenance Expense												ı
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	49 4	52,262		28,578	14,218	9.467	•	•	•	
563 MANTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	9 €9	744 316		407 003	202 490	134 823				
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	49	375,613		205,391	102,185	68,037	,	•	•	
Total Other Power Generation Maintenance Expense			69	1,173,983	₩.	641,957 \$	319,382	212,654 \$,	i	
Total Other Power Generation Expense			**	10,913,509	**	915,096 \$	455,273	303,133 \$	9,240,007 \$,	•	
Total Station Expense			**	273,979,761	w	9,765,435 \$	4,858,439 \$	3,234,881 \$	256,121,006 \$,	,	
Other Power Supply Expenses 655 PURCHASED POWER 656 PURCHASED POWER OFTONS 658 BROKERAGE FEES 656 MISO TRANSMISSION EXPENSES 656 SYSTEM CONTROL AND LOAD DISPATCH 657 OTHER EXPENSES	OMESS OMOSSS OMINESS OMINESS OMINESS OMISS	OMPP OMPP OMPP OMPP PROFIX PROFIX	<i>•</i> • • • • •	130,560,629		18,480,734 - - 584,060 7,509	8,388,076 - - 290,578 3,736	3,295,445 - - 193,475 2,487	100,396,373			
Total Other Power Supply Expenses	dd.		69	131,642,474	69	19,072,304 \$	8,682,390 \$	3,491,407 \$	100,396,373 \$,		
Total Electric Power Generation Expenses			69	405,622,235	69	28,837,739 \$	13,540,829 \$	6,726,289 \$	356,517,379 \$,	,	
TATION EXPENSES 560 OPERATION SUPERVISION AND ENG 561 LOAD DISPATCHING 561 LOAD DISPATCHING 562 STATION EXPENSES 563 OVERHEAD LINE EXPENSES 565 TRANSMISSION OF ELECTRICITY BY OTHERS 566 MISC. TRANSMISSION OF ELECTRICITY 568 MISC. TRANSMISSION EQUIPMENT 578 MAINTENACE SUPERVISION AND ENG 569 STRUCTURES 570 MAINT OF STATION EQUIPMENT 571 MAINT OF OYERHEAD LINES 572 UNDERGROUND LINES 572 UNDERGROUND LINES 573 MISC PLANT TOLAL TRAING EXPENSES 580 OPERATION SUPERVISION AND ENGI 581 LOAD DISPATCHING 582 STATION EXPENSES 584 UNDERGROUND LINE EXPENSES 584 UNDERGROUND LINE EXPENSES 585 STREET LIGHTING EXPENSE 586 METER EXPENSES 587 METER EXP	0M560 0M562 0M563 0M565 0M667 0M669 0M670 0M672 0M672 0M672 0M682 0M682 0M682 0M682 0M682 0M683	LBTRAN LB	er en	556.281 1,010,778 646.389 27.1,955 3,680,248 4,247,095 46,717 2908,673 2,908,673 14,521,632 14,521,632 11,251,708 887,085 3,617,947 212,755 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 3,545,368 19,859 19,8	w	••••••••••••••••••••••••••••••••••••••	***************************************	•	• 9	••••••••••••••••••••••••••••••••••••••		
Total Distribution Operation Expense	OMIDO		•	14,511,375	ø	1	,	1	,		,	

OFFICE OF THE A1 27 CENERAL KU Cost of Service Study Functional Assignment and Classification

			L					-			ſ
		Functional		F	America Democratic		Distribution	Distribution	, distance of	Clebella office Belgment I inse	
Description	Name	Vector	$\rfloor $	Off Peak	k Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Other Power Generation Maintenance Expense											
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX		1	,		į.	•	ı.	1	•
553 MAINTENANCE OF STRUCTURES	OMESS	PROFIX				•		1 ,	• 1	s 1	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX									
Total Other Power Generation Maintenance Expense			60	1	•			69 1	69	**	•
Total Other Power Generation Expense			**	()	,	,	,	,	,	• •	
Total Station Expense			•	,	,	,			,	•	
Other Power Supply Expenses 555 PURCHASED POWER 555 PURCHASED POWER OFTONS 555 ROWERAGE FEES 555 MISO TRANSMISSION EXPENSES 566 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES	OM565 OMO655 OMB555 OMN555 OM566 OM556	OMPP OMPP OMPP OMPP PROFIX PROFIX									
Total Other Power Supply Expenses	ПРР		•	,	,	,		,	1	,	,
Total Electric Power Generation Expenses			•	1	,	,				•	•
560 OPERATION SUPERVISION AND ENG 561 LOAD DISPATCHING 562 STATION EXPENSES 563 OVERHEAD LINE EXPENSES 563 OVERHEAD LINE EXPENSES 565 TRANSMISSION OF ELECTRICITY BY OTHERS 568 MAINTENACE SUPERVISION AND ENG 569 STRUCTURES 569 STRUCTURES 571 MAINT OF STATION EQUIPMENT 571 MAINT OF STATION EQUIPMENT 571 MAINT OF STATION EQUIPMENT 571 MAINT OF OVERHEAD LINES 572 UNDERGROUND LINES 572 UNDERGROUND LINES 573 MISC PLANT TOtal Transmission Expenses 580 OPERATION SUPERVISION AND ENGINES 580 OPERATION SUPERVISION AND ENGINES 581 LOAD DISPATCHING 682 STATION EXPENSES 583 OVERHEAD LINE EXPENSES 584 UNDERGROUND LINE EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 588 MISC ELLANDONS DISTRIBUTION EXP 588 MISC ELLANDONS DISTRIBUTION EXP 588 MISC ELLANDONS DISTRIBUTION EXP	OM560 OM561 OM562 OM563 OM563 OM568 OM568 OM570 OM572 OM572 OM580 OM572 OM581 OM581 OM581 OM581 OM581 OM581 OM582 OM581 OM582 OM581 OM582 OM583	LBITAN LB	•	312,829 368,419 368,419 368,339 152,936 2,058,370 2,388,338 26,272 509,509 1,636,719 1536,719	166,417 190,363 11,356 1,095,000 1,270,561 13,976 13,976 17,1046 870,160 79,836 4,344,291	77,035 139,975 86,586 37,661 506,878 581,446 6,469 402,468 402,468 402,468 402,468 125,468 402,468	***************************************	147,344	**************************************	170,662 	380,320 1,904,975 137,300 1,176,694
Total Distribution Operation Expanse	OMIDO		•	1	,	,		3 1,569,119 \$	€ Э	1,619,704 \$	3,602,860

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KU Cost of Service Study
Functional Assignment and Classification

Other Power Generation Melninance Expense Name Vector Dain Other Power Generation Melninance Expense CM552 PROFIX PROFIX 551 MANTENANCE SOF STRUCTHERS CM552 PROFIX PROFIX 552 MANTENANCE OF REMEATING & ELEC PLANT CM552 PROFIX PROFIX 553 MANTENANCE OF REMEATING & ELEC PLANT CM553 PROFIX PROFIX 554 MANTENANCE OF GENERATING & ELEC PLANT CM553 PROFIX SPROFIX 555 MANTENANCE OF GENERATION EXPENSES CM653 PROFIX SPROFIX 556 PURCHASED POWER OFTONS CM6555 CM4PP SPROFIX 557 OTHER EXPENSES CM6555 CM4PP SPROFIX 558 OVERHELO LINE EXPENSES CM6555 CM7555 CM7555 558 TRANSMISSION OF ELECTRICITY CM6555	Name Name Neering OM552 COM553 ET GEN PLT OM554 OM555 OM6555 S TPP	Demand Cust	Customer	Demend Cus	Customer	Customer		
NATIONS ENGINEERING OMISSI PROFIX OMISSION & ENGINEERING OMISSION PROFIX OMISSION ABILITAN OMISSION ABILITAN OMISSION AMIDENCE COTHERS COMPRISED OMISSION OMISSION OMISSION AND ENGINEERING OMISSION OMISSION AND ENGINEERING OMISSION OMISSI	REERING OM551 OM552 EC PLANT OM553 ER GEN PLT OM554 OM O555 OM O555 OM O555 OM O555 OM M O555 OM M O555 OM M O555 OM M O M O555 OM M O M O555 OM M O M O555 OM M O M O M O M O M O M O M O M O M O	ун ун	1 ()					
Vision & Engine Ring	RING OM551 OM552 PLANT OM553 GEN PLT OM554 Expense COM6555 OM0555 OM6555 OM6555 OM6555 OM6557 TPP	 	1 ()					
PERTONS COTHER POWER GEN PLT OMISSA COTHER POWER GEN PLT OMISSA COTHER POWER GEN PLT OMISSA COTHER POWER GEN PLT OMISSA COMPP OMISSA OM	PLANT OMSS3 GEN PLT OMSS4 Expense OMOSS5 OMOSS5 OMMSS5 OMMSS5 OMMSS5 OMMSS6 OMSS6 TPP			•		•	1	•
C OTHER POWER GEN PLT OMS54 PROFIX ration Maintenance Expense	GEN PLT OM554 Expense OM6555 OM0565 OM0565 OM6565 OM6565 OM6567 TPP	49 49 69		, ,	٠ ،	, ,	, ,	
ration Maintenance Expense ration Expense PPTONS OM555 OM6555 OMPP OM6555 OM6555 OM6555 OM6555 OM6557 PROFIX S S S S S S S S S S S S S	Cypense OM555 OM0565 OM8565 OMM665 OM656 OM656 OM656	у у у					•	t
## COMPANS OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS OWIPP OWIGSS LIBTRAN OWIGSS OWIGSS PORT OWIGSS OWIGSS PORT OWIGSS OWIGSS PORT OWIGS PORT OWIGSS ORT OWIGSS PORT OWIGSS PORT OWIGS PORT OWIGS PORT OWINGS PORT	OM655 OM0565 OMM655 OMM655 OM557 TPP		49		•	'	,	•
## COMPANS OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP OMMSSS OMPP PROFIX OMSSS PROFIX OMSSS LBTRAN OMSS PPROFIX COMSSS PPROFIX OMSSS PROFIX OM	OM555 OM0565 OM8565 OM866 OM566 OM567 TPP			•	• /1	1	,	•
COMPANY	OM655 OM0565 OM8565 OM656 OM656 OM657 TPP		•	,	•	,	,	•
## STATE	ф; :::							
## STORY COMPOSED	\$		€	,	•	67	,	
HOW AND ENG OM560 LBTRAN OM565 LBTRAN OM563 LBTRAN OM563 LBTRAN OM565 LBTRAN OM565 LBTRAN OM565 LBTRAN OM566 LBTRAN OM566 LBTRAN OM566 LBTRAN OM568 LBTRAN OM568 LBTRAN OM568 LBTRAN OM569 LBTRAN OM572 LBTRAN OM572 LBTRAN OM573 PTRAN OM573 PTRAN OM573 PTRAN OM574 LBTRAN OM574 LBTRAN OM575 LBTRAN OM575 LBTRAN OM575 LBTRAN OM575 CM569 PTRAN OM581 P962 OM584 P965 OM584 P967 OM584 P967 OM584 P967 OM584 P967 OM584 P967 OM584 P967 OM584 P967 OM584 P977	į	1	,	,	•	•	٠	· •••
NSES OMFGES LETRAN ECTRICITY BY OTHERS OMFGES LETRAN EXPENSES OMFGES LETRAN ENDERS COMFGES LETRAN ENDERS OMFGES PSGES ENSES OMFGES	OM560 OM561						, ,	
CURCITY BY OTHERS OWEGE LEFTAN EXPENSES OWEGE PTRAN CM568 LEFTAN CM568 LEFTAN CM569 LEFTAN CM571 LEFTAN CM571 LEFTAN CM571 LEFTAN CM571 LEFTAN CM571 LEFTAN CM571 LEFTAN CM572 LEFTAN CM572 LEFTAN CM572 LEFTAN CM573 PTRAN CM573 PTRAN CM573 PTRAN CM574 CM584 P962 CM584 P965 CM585 CM584 P967 CM585 CM584 P967 CM585 CM584 P967 CM585 CM584 P967 CM586 P977	OM563 OM563					4 3		
SION AND ENG OM567 PTRAN SION AND ENG OM568 LBTRAN OM569 LBTRAN OM571 LBTRAN OM572 LBTRAN OM572 LBTRAN OM573 PTRAN OM574 CMTAN OM574 CMTAN OM575 CMTAN OM575 CMTAN STAN ST	OM566		, ,		, ,		1 1	, ,
UPMENT OM570 LBTRAN UNES OM571 LBTRAN OM572 LBTRAN OM572 LBTRAN OM573 PTRAN OM573 PTRAN OM573 PTRAN \$ CN AND ENGI OM580 LBDO OM581 P982 OM582 P982 OM583 P985 XYPENSES OM584 P987 OM584 P987 OM585 P373 ENSE OM584 P987	OM567		1	•	,		1	1
MINES OM570 LBTRAN LINES OM571 LBTRAN OM572 LBTRAN OM573 PTRAN OM573 PTRAN OM573 PTRAN OM580 LBDO OM581 P362 OM581 P362 OM582 P362 OM585 P365 CXPENSES OM588 P365 CM688 P370 ENSE OM588 P370	OM/569			, ,	, ,			,
OM572 LBTRAN OM573 PTRAN OM573 PTRAN \$ OM 590 LBDO OM 580 LBDO OM 581 P962 OM 581 P962 OM 582 P962 OM 584 P967 OM 584 P967 OM 584 P967 OM 584 P967 OM 584 P967 OM 584 P967 OM 584 P967 OM 584 P967 OM 584 P967 OM 584 P967		' '			1 1			
\$ (NA AND ENG! (NAS90 (NAS91 (NAS92 (NAS92 (NAS92 (NAS92 (NAS92 (NAS93 (NAS93 (NAS93 (NAS93 (NAS93 (NAS93 (NAS94 (NAS9							. ,	
CON AND ENG! OM580 LBDO COM581 P962 COM582 P962 OM582 P962 OM583 P965 COM584 P967 COM584 P967 COM584 P977 COM586 P773	φ.	,	•		,	1	,	•
LOAD DISPATCHING OM591 P362 STATION EXPENSES OM562 P362 OVERHEAD LINE EXPENSES OM683 P365 UNIDERGOUND LINE EXPENSES OM584 P367 STREET LIGHTING EXPENSE OM584 P367 METER EXPENSES CM468 P377	OM580	48 212	109 793	49.436	55 040	39 543	213 640	36 808
STATION DEPENSES OVERHEAD THE EXPENSES OVERHEAD THE EXPENSES OWEST OWEST OWEST LIGHTING EXPENSE OWEST OWEST OWEST OWEST OWEST	OMSB1	! ! !	,	<u>.</u>	: • •	2 '	! } !	,
UNDERGROUND LINE EXPENSES OMES P367 STREET LIGHTING EXPENSE P373 METER EXPENSES P370	M582	267 47B	600 408	• •			• •	
STREET LEATING EXPENSE CAMERS P373 METER EXPENSES P370	M584	578	1,075					. ,
	M585	•	•	ı	,			19,859
METER EXPENSES - LOAD MANAGEMENT OMS98x	NT OMSBEX						3,545,369	• •
M587 P371 M588 PDIST	E OM587	135 924	309.350	560 077	. 633 862	. 448 002	237 803	(86,370)
MISC DISTR EXP - MAPPIN OM588X PDIST RENTS OM689 PDIST	OM588x OM589	412	- 686	1,700	1,923	1,359	1,025	1,169
6		450 504	9 000 1		100			010

		i	Customer		Customer	
Description	Name	Functional	Expense		Service & mro.	Sales Expense
Other Power Generation Maintenance Expense						
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	•			•
552 MAINTENANCE OF STRUCTURES 553 MAINTENANCE OF GENERATING & FLFC PLANT	OMOSZ	PROFIX	• •			•
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	•			•
Total Other Power Generation Maintenance Expense			i 69	w	r	1 107
Total Other Power Generation Expense			1 19	•	•	•
Total Station Expense			•	**		•
Other Power Supply Expenses 555 PURCHASED POWER 555 PURCHASED POWER OPTIONS 555 BROKERAGE FEES 555 MISO TRANSMISSION EXPENSES 555 WISO TRANSMISSION EXPENSES 557 ONLINE CONTROL AND LOAD DISPATCH	OM655 OMO655 OMR555 OMM555 OM556	OMPP OMPP OMPP PROFIX				
50/ OTHER EAPTENSES Total Other Power Supply Expenses	TPP 9/	7.40x7	· ·	69		, i
Total Electric Power Generation Expenses			•	69		•
Transmiss on Frances			•	•		•
I FINATRIBION EXPONENTS 560 OPERATION SUPERVISION AND ENG 561 I OAD DISPATCHING	OM560	LBTRAN				•
	OW562	LBTRAN	٠,			
563 OVERHEAD LINE EXPENSES 585 TRANSMISSION OF 61 SCIENCITY BY OTHERS	OMS63	LBTRAN	•			1
	OM566	PTRAN	•		. ,	
567 RENTS Reg managed eliberations and end	OM567	PTRAN	ı			•
	OM569	LBTRAN	, 1			. (
570 MAINT OF STATION EQUIPMENT 571 MAINT OF OVERHEAD TIMES	OM570	LBTRAN	•			•
	OM572 OM573	LBTRAN PTRAN				,
Total Transmission Expenses			· •	•		,
Distribution Operation Expense 580 OPERATION SUPERVISION AND ENGI 581 LOAD DISPATIONIG 582 STATION EXPENSES	OM580 OM581 OM582	LBDO P362 P367	, . ,			
583 OVERHEAD LINE EXPENSES	OM583	P365			,	r
585 STREET LIGHTING EXPENSES	OM585	P373	1 1			
596 METER EXPENSES	OM586	P370	İ			•
	OM567	P371				
588 MISCELLANEOUS DISTRIBUTION EXP 588 MISC DISTR EXP - MAPPIN 589 RENTS	OM588 OM588x OM589	PDIST PDIST PDIST				4 1 1
Total Distribution Operation Expense	ОМВО		, es	•		, **

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		1		I								
Description	Name	Vector		System	Off Peak	Production Demand k Winter Peak		Summer Peak	Off Peak	Production Energy Winter Peak		Summer Peak
Operation and Maintenance Expenses (Continued)												
Distribution Maintenance Expense												
	OM290	LBDM	49	31,487	•		,			•		
591 STRUCTURES	OM591	P362	69	•	•		,	•		•		,
592 MAINTENANCE OF STATION EQUIPME	OM592	P362		468,063	1			•		•		
593 MAINTENANCE OF OVERHEAD LINES	OMS83	P365	•	16,669,271	•			•	•	•		
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367		504,734	•			•	•	•		ı
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368		55,887	•			,	•	•		
596 MAINTENANCE OF STLIGHTS & SIG SYSTEMS	OM596	P373		390,733	•			,	,	,		,
597 MAINTENANCE OF METERS	OM597	P370		61,747	•		,		,	,		
598 MISCELLANEOUS DISTRIBUTION EXPENSES	965MO	PDIST		Ź	•			1	•	•		
Total Distribution Maintenance Expense	OMDIM		69	18,182,563 \$	•	••	59		,	,	•	1
Total Distribution Operation and Maintenance Expenses			.,	32,693,938								
Transmission and Distribution Expenses			•	47,215,570	1				1			
Production, Transmission and Distribution Expenses	OMSUB		∾	452,837,805 \$	28,837,739	9 \$ 13,540,829	\$ 628	6,726,289 \$	356,517,379	,	€9	,
Circhonar Accounts Excesse												
901 SUPERVISION/CHISTOMER ACCTS	OMO	FN35	•	650 375	,							·
902 METER READING EXPENSES	OM902	F025	•	4.105.715	•			. ,				. ,
903 RECORDS AND COLLECTION	OM903	F025		8,094,596	•		,	1		•		1
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025		1,756,433	•			,		•		
905 MISC CUST ACCOUNTS	OM903	F025		1,706,822	•			,		•		
Total Customer Accounts Expense	OMCA		69	16,322,942 \$	•	•	٠,	,	,		*	•
Customer Service Expense												
907 SUPERVISION	OM907	F026	₩,	110,299	•					•		,
908 CUSTOMER ASSISTANCE EXPENSES	906MO	F026		3,490,519	•				•	•		
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026			•		,		•	•		
809 INFORMATIONAL AND INSTRUCTIONA	608WO	F026		340,393	•		•	•		å		,
SOURCEM AND BOUND FLOOR FLOAD MIGHT	CARPIO	8 6 6		- 308 056	•			,	•	• 1		
044 DEMONSTRATION AND RELIENCE EXP	460	900		200,087						1		•
912 DEMONSTRATION AND SELLING EXP	OM912	5026		75.863	•				1 1	. ,		
913 ADVERTISING EXPENSES	OM913	F026		Đ	٠.				•	i		
915 MDSE-JOBBING-CONTRACT	OM915	F026			,					•		ı
916 MISC SALES EXPENSE	OM916	F026		90,586	,					•		
Total Customer Service Expense	OMCS		•	4,375,715 \$	1	•	*		,	,	69	
Sub-Total Prod. Trans. Dist. Cust Acct and Cust Service	OMSUB2		47	473.538 462	28 837 739	13 540 829	628	6 726 289	356 517 379	•		,
							ì					

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Functional Assignment and Classification

		100 Sec. 100		ļ			Distribution	bution	Distribution			
Description	Name	Vector		Off Peak	Winter Peak	Summer Peak	Specific	ciffic	General	Specific	Distribution Primary Lines acific Demand	Customer
Operation and Maintenance Expenses (Continued)												
Distribution Maintenance Expense												
590 MAINTENANCE SUPERVISION AND EN	OM290	LBDM LBDM			,			•	1,171	•	6,882	15,610
SAT STRUCTORES	OM591	P362			,							
SOS MAINTENANCE OF STATION ECONTRACT SOS MAINTENANCE OF STATION CONTRACTOR	Zagwo	7362							468,063		. ;	
SOUTHWEST CONTROLLINGS CONTROLL	Security	555			•	•					3,851,756	8,776,951
204 MAINTENANCE OF UNDERCOOND LIN	0.000 0.000	P367			٠	•			•	1	175,084	325,728
DES MAINTENANCE OF LINE INANSFORME	Service	200			•						•	•
596 MAINTENANCE OF STLIGHTS & SIG SYSTEMS	OM296	P373		1	•			,		,	ŧ	
SS/ MAINTENANCE OF METERS FOR MISCRIFF AND DISTRIBUTIONS EXPENSES	/89MO	P370						,	. :	,	, !	
390 MINCELLANGUO DINIKIBUTUN EAPENNES	CMS88	FDIS		•					Ê	٠	88	149
Total Distribution Maintenance Expense	OMDIM		69	•	1		•	69	469,302 \$	•	\$ 4,033,789 \$	9,118,438
Total Distribution Operation and Maintenance Expenses				,		•			2,028,421	ı	5,653,493	12,721,298
Transmission and Distribution Expenses				8,166,356	4,344,291	2,010,985			2,028,421	1	5,653,493	12,721,298
Production, Transmission and Distribution Expenses	OMSUB		69	8,166,356 \$	4,344,291	2,010,985	₩.	**	2,028,421 \$	ı	\$ 5,653,493 \$	12,721,298
Customer Accounts Expense 801 SUPERVISION/CUSTOMER ACCTS	OMBO	Fros				,						
902 METER READING EXPENSES	OM902	F025		•							. ,	
903 RECORDS AND COLLECTION	OMBO3	F025				,			•	1	,	
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025			,	٠		,				
905 MISC CUST ACCOUNTS	OM903	F025				•				,	•	
Total Customer Accounts Expense	OMCA		**	•	,	,	69	99	•	ı	69 6	4
Customer Service Expense												
907 SUPERVISION	OM907	F026		•							•	
908 CUSTOMER ASSISTANCE EXPENSES	OW308	F026		•	•	,				,	•	•
SOCIONIONER ASSISTANCE EXPENDENTIVES OOG MECOBALATIONAL AND MICHELLANDINA	CHROCK	F026		•	•	į		•	•	•	•	•
SOS HATCHMALINAL AND INCITIONAL CONTRACTIONS AND ALCOHOL	2000	92.62			•	,					٠	
SOURCE AND AND THOU THOU MANY	CAMBUSK	97029				•			•	•	•	
911 DEMONSTRATION AND SELEND EXP	1000	50.50						,			,	,
912 DEMONSTRATION AND SELLING EXP	OM912	5026) 1							
913 ADVERTISING EXPENSES	OM913	F026		•								
915 MDSE-JOBBING-CONTRACT	OM915	F026		•						į	•	
916 MISC SALES EXPENSE	OM916	F026		•	•					•	,	•
Total Customer Service Expense	OMCS		•	• •	1	•	€9	69		1	•5	٠
Sub-Total Prod. Trans. Dist. Cust Acct and Cust Service	OMISUB2			8 166 356	4 344 291	2 010 985			2 028 421	•	5 653 403	10 704 008
				, Jeze,	24,514,515	*			1,34,020,2	ı	0,000,480	12,121,230

OFFICE OF THE A1. AY GENERAL KU Cast of Service Stady Functional Assignment and Causification

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EXDEMBREAL (CONTINUED		Demand	Сизтоппет	Demend	Customer	Customer	П	
PERVISION AND EN OM590 PERVISION AND EN OM590 OM591 OVERHEAD LINES OVERHEAD LINES OW693 UNDERGROUND LIN UNE TRANSFORME OM593 OM593 OM593 OM594 OM594 OM596 OM597 OM597 OM597 OM597 OM597 OM597 OM598 OM598 OM598 OM598 OM598 OM598 OM598 OM598 OM598 OM598 OM598 OM598 OM598 OM599 OM599 OM599 OM599 TANCE EXPENSES OM599 OM599 OM599 OM599 OM599 OM599 OM599 OM599 TANCE EXPENSES OM599 OM599 OM599 TANCE EXPENSES OM599 OM599 OM599 OM599 TANCE EXPENSES OM599								
PERVISION AND EN OM590 STATION EQUIPME OM592 OVERHEAD LINES OM593 UNDERHEAD LINES OM593 UNDERHEAD LINES OM594 UNE TRANSFORME OM596 ST LIGHTS & SIG SYSTEMS OM596 ST LIGHTS & SIG SYSTEMS OM596 ST LIGHTS & SIG SYSTEMS OM596 ST LIGHTS & SIG SYSTEMS OM596 ST LIGHTS & SIG SYSTEMS OM596 AND MAINTENANCE EXPENSES OM902 LECTION OM907 TANCE EXPENSES OM909 TANCE OM901								
STATION EQUIPME OWISS1 OVERHEAD LINES OWISS2 OVERHEAD LINES OWISS2 UNDERGROUND LIN OWISS3 UNDERGROUND LIN OWISS3 STILGHTS & SIG SYSTEMS OWISS5 STILGHTS & SIG SYSTEMS OWISS5 SITLGHTS & SIG SYSTEMS OWISS5 STILGHTS & SIG SYSTEMS OWISS5 SITLGHTS & SIG SYSTEMS OWISS5 AND MAINTENANCE EXPENSES OWISS3 OWISS4 OWISS4 OWISS4 OWISS4 OWISS4 OWISS5 OWISS5 OWISS5 OWISS5 OWIS	WQ.	2,149	4,895	8	109	0	SS.	522
STATIONER ACTES TO METERS STATIONER A SIG SYSTEMS OWESSE O	25 25			•		1	,	•
UNDERGROUND LINES UNDERGROUND LINE UNE TRANSFORME OMISSE ST LIGHTS & SIG SYSTEMS METERS ST LIGHTS & SIG SYSTEMS METERS OMISSE METERS OMISSE METERS OMISSE OMISSE OMISSE OMISSE OMISSE OMISSE LIGHTONIN OMISSE OMISSE OMISSE TOMER ACCTS OMISSE LIGHTONIN OMISSE OMISSE TANCE EXPENSES OMISSE TANCE EXPENSES OMISSE OMI	2 5	- 000 7	, 000	•	•	•	•	•
THE TRANSFORME OM595 STIGHTS & SIG SYSTEMS OM596 STIGHTS & SIG SYSTEMS OM596 STIGHTS & SIG SYSTEMS OM596 STIGHTS & SIG SYSTEMS OM596 STIGHTS & SIG SYSTEMS OM596 STIGHTS & SIG SYSTEMS OM596 STIGHTS & OM597 STIGHTS & OM597 STIGHTS & OM902 STIGHTS & OM903 S	38	1,232,372	2,808,792 2,654	•	•	ì	•	•
ATTICHER & SIG SYSTEMS OWISSE	à d	L/s'L	1,991	96.96	068.00			
METERS OM599 METERS OM599 METERS OM598 METERS OM598 METERS OM598 METERS OM598 METERS OM598 METERS OM598 METERS OM598 METERS OM598 METERS OM598 METERS OM598 METERS OM598 METERS OM599 ME	8 8	•	•	017'07	73,010	•	•	200 722
MESTELLING EXPENSES OMISSES OMISSES OMISSES OMISSES OMISSES OMISSES OMISSES OF EXPENSES OMISSES 5 2	• •				• ,	61 747	000	
Table Expense COMDM Neighbor Street Compose Co	IST	17	38	71	8	25	£	49
n Expenses A Distribution Expenses OMSUB TOMER ACCTS COUNTS APERICA APERICA AND ASTRUCTION OMSOZ AND ASTRUCTION OMSOZ AND ASTRUCTION OMSOZ AND ASTRUCTION OMSOZ AND EXPENSES OMSOZ AND ASTRUCTION OMSOZ AND ASTRUCTION OMSOZ AND ASTRUCTION AUC LOAD MGMT OMSOZ AUC LOAD MGMT OMSOZ AUC LOAD MGMT OMSOZ AUC LOAD MGMT OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ OMSOZ AUCTONA OMSOZ AUCTONA OMSOZ OMSOZ OMSOZ OMSOZ OMSOZ AUCTONA OMSOZ	₩	1,235,909 \$	2,815,678 \$	26,384 \$	29,860 \$	\$ 25	61,842 \$	391,304
A Distribution Expenses I Distribution Expenses I Distribution Expenses OMSUB TOMER ACCTS OM902 LLECTION OM903 OM102 ANTS OM904 OM103 TAUCE EXPENSES OM906 OM907 ANTS OM906 OM907 ANTS OM909 ANTS OM909 AUC LOAD MGMT OM909 AUC LOAD MGMT OM909 AUC LOAD MGMT OM909 AUC LOAD MGMT OM909 AUC LOAD MGMT OM909 AUC LOAD MGMT OM909 AUC LOAD MGMT OM909 OM909 AUC LOAD MGMT OM909 OM909 AUC LOAD MGMT OM909 OM909 OM909 AUC LOAD MGMT OM909 OM909 OM909 AUC LOAD MGMT OM909		1 G88 514	3 B46 334	637 506	721 504	488 961	4 159 772	747 954
Distribution Expenses OMSUB Distribution Expenses OMSUB OM901 TOWER ACCTS OM902 ALECTON OM902 CCOUNTS OM903 CCOUNTS OM903 OM904 OM508 TANCE EXPENSES OM908 TANCE EXPENSES OM909 AUC. LOAD MGMT OM909 A		10,000	ברים היים היים	2	100	200	1	
### Distribution Expenses OMSUB ### TOMER ACCTS OM902 ** CCOUNTS OM903 ** CCOUNTS OM904 ** NTS OM904 ** TANCE EXPENSES OM909 ** TANCE OM909 ** T		1,688,514	3,846,334	637,596	721,594	488,961	4,159,772	747,954
TOMER ACCTS TOMERS LLECTION COLUNTS COLUNTS COLUNTS COLUNTS COLUNTS COMBOS MTS Pense COMBOS TANCE EXPENSES COMBOS TANCE EXPENSES COMBOS AND MSTRUCTIONA COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. LOAD MGMT COMBOS AUC. C	49	1,688,514 \$	3,846,334 \$	637,596 \$	721,594 \$	488,961 \$	4,159,772 \$	747,954
TOMER ACCTS OM901 XPENSES OM902 XPENSES OM902 CCOLINTS OM903 CCOLINTS OM903 NTS OM904 NTS OM904 NTS OM906 NTS OM907 TANCE EXPENSES OM909 XUC LOAD MGMT COM907 TANCE EXPENSES OM909 XUC LOAD MGMT COM909								
XPENSES CM902 LLECTION CM903 CCOLINTS CM903 CCOLINTS CM904 NATS CM903 Pense CMCA Pense CM603 TANCE EXPENSES CM906 TANCE EXPENSES CM906 TANCE EXPENSES CM906 AUC -LOAD MGMT CM909 AUC -LOAD MGMT CM909 AUSTRUCTIONA CM909 AUSTRUCTIONA CM909 AUSTRUCTIONA CM909	55	,	ı	,	i	ı	•	1
LLECTION OM903 CCOLUNTS OM904 INTS OM904 INTS OM904 ANDE EXPENSES OM906 AND INSTRUCTIONA OM909 AUC. LOAD MGMT OM909 AUCHOAD MGMT AUGE EXPENSES OM909 AUCHOAD MGMT AUGE EXPENSES OM909 AUCHOAD MGMT AUGE EXPENSES OM909 AUGUSTOWNER SERVICE OM910	52	•	•	•	•	i		•
CCCUNTS	52	,				1		•
Dense OMCA TANCE EXPENSES OM506 TANCE EXP-INCENTIVES OM509 NUC-LOAD MGMT OM509 NUC-LOAD MGMT OM509 NUC-LOAD MGMT OM509 NUC-LOAD MGMT OM509 NUC-LOAD MGMT OM509 OM509	22 22		, 1				, ,	
Pense OMCA TANCE EXPENSES OM508 TANCE EXPLACENTIVES OM508 ALC LOAD MGMT OM509 LUCALOAD MGMT OM509 LUCALOAD MGMT OM509 LUCALOAD MGMT OM509	ì							
TANCE EXPENSES OM907 TANCE EXPENSES OM908 TANCE EXPLANENTIVES OM908x NUC-LOAD MGMT OM909 NUC-LOAD MGMT OM909 NUC-LOAD MGMT OM909	un	,			•		•	•
OM807 OM808 OM808 OM809 OM809 OM809								
OMBOB OMBOB OMBOB OMBOB OMBOB OMBOB	92 2				,		•	•
OMB08 OMB09 OMB09x OM910	92 92				1	Ū	•	•
OM909x ICE OM910	8 %	•		• 1	•		٠ .	
CE OM910	2 52					•		,
	2 92		•			1		٠
OM911	92	,					٠	i
LLING EXP OM912	92	•	•		•	•	•	•
OM913	9 2 S	1	•			1	•	•
915 MIDSE-JOBBING-LCM-IRAC PUZG 916 MISC SALES EXPENSE F026	e se	, ,			Fr		, ,	
	,	1	,	•	•	•	•	
Total Customar Service Expense	*	•	,	,		1	1	•
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service OMSUB2		1,688,514	3,846,334	637,596	721,594	488,961	4,159,772	747.95

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		400		Customer Accounts Expense		Customer Service & Info	Sales Expenses	
Description	Name	Vector	┛		_			ΠI
Operation and Maintenance Expenses (Continued)								
Distribution Maintenance Expense								
	OM590	LBOM		•			•	
	OM591	P362		•		•	•	
	OM592	P362					•	
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365		i		ı	•	
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367		•			•	
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368		•			•	
	OM596	P373		1		•	•	
587 MAINTENANCE OF METERS 598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM597 OM598	P370 PDIST		. ,		1 1		
Total Distribution Maintenance Expense	OMDM		•	•	₩	,	69	
Total Distribution Operation and Maintenance Expenses				•		•	•	
Transmission and Distribution Expenses				•		•	•	
Production, Transmission and Distribution Expenses	OMSUB		()		•		₩	
Customer Accounts Expense	į			į				
901 SUPERVISION/CUSTOMER ACCTS	OM801	F025		659,376		•	•	
903 RECORDS AND COLLECTION	OMBO3	F025		8.094.596		. ,		
904 UNCOLLECTIBLE ACCOUNTS	OM304	F025		1,756,433			•	
905 MISC CUST ACCOUNTS	OM903	F025		1,706,822			•	
Total Customer Accounts Expense	OMCA		49	16,322,942	*	,	· •	
Customer Service Expense								
	OM907	F026				110,299	•	
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026		•		3,490,519	•	
	CM908x	929		4			•	
909 INFORMATIONAL AND INSTRUCTIONA	806WO	9 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		•		340,383	•	
SOURISCHI ANEGES CUSTOMER SERVICE	OM910	9201				298 056		
911 DEMONSTRATION AND SELLING EXP	OM911	F026		٠		-	,	
912 DEMONSTRATION AND SELLING EXP	OM912	F026		1		75,863	•	
913 ADVERTISING EXPENSES	OM913	F026				9	,	
915 MDSE-JOBBING-CONTRACT 918 MISC SALES EXPENSE	OM915 OM916	7026 5026		. ,		. 68	•	
		200		•		8	•	
Total Customer Service Expense	OMCS		•		*	4,375,715	•	
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2			16,322,942		4,375,715	•	

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		Functional		Total		Produc	Production Demand			Production Energy	
Description	Nerno	Vector		System		Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Operation and Maintenance Expenses (Continued)											
Administrative and General Expense											
920 ADMIN & GEN SALARIES-	CM/920	LBSUB7	49	587,737		88,530	44,045	29,326	121,454	•	•
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7		992.818		149,546	74,401	49,538	205,162		•
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSU87		(1,176,349)		(177,191)	(88, 155)	(98,696)	(243,088)		,
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7		30,386,659		4,577,080	2,277,180	1,516,196	6.279.279	•	1
924 PROPERTY INSURANCE	OM924	Ę		5,245,983		1,589,421	790,759	526,509		•	
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7		1,914,372		288,358	143,462	95,521	395,597	•	
926 EMPLOYEE BENEFITS	OM926	LBSUB7		20.536.006		3.093.296	1 538,958	1 024 680	4.243.682	,	•
928 REGULATORY COMMISSION FEES	OM928	ž		•		•	•	•		•	•
929 DUPLICATE CHARGES	OM929	LBSUB7		(2,074)		(312)	(155)	(103)	(428)	•	•
930 MISCELLANEOUS GENERAL EXPENSES	OM830	LBSUB7		14.737.010		2,219,806	1 104,384	735,329	3,045,343	•	1
931 RENTS AND LEASES	OM931	g		31,924		9.183	4.589	3.042	•	•	•
932 MAINTENANCE OF GENERAL PLANT	OM932	g		. •		•	. •	. •	,	,	•
935 MAINTENANCE OF GENERAL PLANT	OM935	P GP		1,930,774		555,414	276,326	183,996			1
Total Administrative and General Expense	OMAG		•	75,184,860	•	12,393,131 \$	6,165,753 \$	4,105,327 \$	14,047,000 \$,	ì
Total Operation and Maintenance Expenses	MOT		5	548,721,322	••	41,230,870 \$	19,706,582 \$	10,831,616 \$	370,564,379 \$	1	
Operation and Maintenance Expenses Less Purchase Power	OMLPP		4	418,160,694	69	22,750,136 \$	11,318,506 \$	7,536,171 \$	270,168,006 \$		1

OFFICE OF THE A. ... EV GENERAL.
KU Cost of Service Study
Functional Assignment and Classification

		Functional		Transm	Transmission Demand		Distribution	Distribution Substation		Distribution Primary Lines	dmary Line	
Description	NATIO	Vector		Off Peak	Winter Peak	Summer Peak	Specific	Genera	ŝ	ž.	Demand	Customer
Operation and Maintenance Expenses (Continued)												
Administrative and General Expense												
920 ADMIN & GEN. SALARIES-	OM920	LBSUB7		17,262	9,183	4,251	•	18,82	, m		18,637	40.791
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7		29,160	15,512	7,181	•	31,800	,	·	1,482	68,905
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7		(34,550)	(18,380)	(8,508)	•	(37.67	· ·		7,301)	(81,643)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	~	892,473	474,773	219,774		973,27	'n	-86	963,543	2,108,943
924 PROPERTY INSURANCE	OM924	Ē	.,	388,629	206,740	95,701	•	176.62		- 17	4.856	382,713
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7		56.226	29,911	13,846		61.31		•	0,704	132.864
926 EMPLOYEE BENEFITS	OM926	LBSUB7	w	603,154	320,862	148,528	•	657.76		.8	185	1 425 273
928 REGULATORY COMMISSION FEES	OM928	₽		. •		•	•	•	•			· ·
929 DUPLICATE CHARGES	OM929	LBSUB7		(81)	(32)	(15)	•	9)	, (6		98	(144)
930 MISCELLANEOUS GENERAL EXPENSES	OMBSO	LBSUB7	•	432,834	230,257	106,586	•	472,022	`~	. 54	7 302	1.022.801
931 RENTS AND LEASES	OM931	8		2,546	1.354	627	•	1,136			1125	2.462
832 MAINTENANCE OF GENERAL PLANT	OM932	P.G.		•			•				! .	ļ. ī
935 MAINTENANCE OF GENERAL PLANT	OM935	P.GP	•	153,974	81,910	37,917	•	68,715	,	9	68,028	148,896
Total Administrative and General Expense	OMAG		2,5	2,541,647 \$	1,352,091 \$	625,887	· •	\$ 2,423,728	*	\$ 2,39	2,399,494 \$	5,251,862
Total Operation and Maintenance Expenses	MOT		\$ 10,7	0,708,003 \$	5,696,382 \$	2,636,871	, se	\$ 4,452,149	· •	8 8,05	8,052,987 \$	17,973,160
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 10,7	10,708,003 \$	5,696,382 \$	2,636,871	· • ••	\$ 4,452,149	, se	\$ 8,05	8,052,987 \$	17,973,160

OFFICE OF THE A: ... EY GENERAL KU Cost of Service Study Functional Assignment and Cassification

		-										
		Functional		Distribution Sec. Lines	Sec. Lines		Distribution Line Trans.	• Trans.	Distribution	Distribution		Distribution Distribution St. & Meters Cust. Lighting
Description	AFIE	Vector		Demand	Custome	ķ	Demand	Customer	Customer		H	
Operation and Maintenance Expenses (Continued)												
Activity at the and General Expense												
920 ADMIN. & GEN. SALARIES-	OM820	LBSUB7		4.712	10.7	74	19.416	21 973	15 530	11 713		13.353
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7		7,959	18,115	5	32.797	37.118	26.234	19.786		22.556
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7		(9,431)	(21.4	Ā	(38,860)	(43,979)	(31,084)	(23.444	_	(26,725)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7		243,612	554.4	**	1,003,804	1.136.047	802.936	605,593		690 354
924 PROPERTY INSURANCE	OM924	₽		44,209	100.6	2	182,162	206 160	145,710	109,898		125 280
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7		15,348	34.9	8	63.240	71.571	50.585	38 153		43 493
926 EMPLOYEE BENEFITS	OM926	LBSUB7		164,639	374.7	=	678,394	767.767	542 643	409 274		466 557
928 REGULATORY COMMISSION FEES	OM928	đ		. •					!	'		1
929 DUPLICATE CHARGES	OM829	LBSUB7		(17)	Ų	ŝ	(69)	(82)	(55)	(41	_	(47
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7		118.148	268 892	2	486 R28	550 963	389.410	203 702		334 810
931 RENTS AND LEASES	OM931	PGP		284	4	-	1 172	338	750	707		2
932 MAINTENANCE OF GENERAL PLANT	OM932	90		į ,	1	:		2	3 ,	,		} ,
935 MAINTENANCE OF GENERAL PLANT	OM935	РСР		17,200	39,144	1	70,871	80,207	56,689	42,756		48,740
Total Administrative and General Expense	OMAG		₩	606,662	1,380,704	e X	2,499,755 \$	2,829,077	1,999,537	1,508,098	49	1,719,175
Total Operation and Maintenance Expenses	MOT		.,	2,295,176 \$	5,227,038	e s	3,137,351 \$	3,550,671	2,488,498	5,667,870	69	2,467,129
Operation and Maintenance Expenses Less Purchase Power	OMLPP		49	2,295,176 \$	5,227,038	9	3,137,351 \$	3.550.671	2,488,498	5.667.870	45	2.467 129

OFFICE OF THE A: ... EY GENERAL KU Cost of Service Study
Functional Assignment and Classification

			_	Customer			
		3		Accounts	å	Customer	
Description	Name	Vector		CAPANISA	ő	Service & HRO.	Series Expens
Operation and Maintenance Expenses (Continued)				•			
Administrative and General Expense							
920 ADMIN & GEN SALARIES-	OM920	LBSUB7		89 727		8 286	•
921 OFFICE SUPPLIES AND EXPENSES	OM921	TBS0B1		151.568		13.998	٠
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7		(179,587)		(16,585)	•
923 OUTSIDE SERVICES EMPLOYED	OM823	LBSUB7		4,638,965		428.415	•
924 PROPERTY INSURANCE	OM924	2		•		: [•
925 INJURIES AND DAMAGES - INSURAN	OM/925	LBSUB7		292,257		26,990	
926 EMPLOYEE BENEFITS	OM926	LBSUB7		3,135,119		289,533	•
928 REGULATORY COMMISSION FEES	OM928	ž					•
829 DUPLICATE CHARGES	OM929	LBSUB7		(317)		(28)	•
930 MISCELLANEOUS GENERAL EXPENSES	OM830	LBSUB7		2 249 819		207.774	•
931 RENTS AND LEASES	OM931	DGP.					•
932 MAINTENANCE OF GENERAL PLANT	OM832	9		٠		,	•
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP					•
Total Administrative and General Expense	OMAG		•	10,377,551	•	958,381	
Total Operation and Maintenance Expenses	MOL		€9	26,700,492	69	5,334,096	· •

\$ 5,334,096

26,700,492

OMLPP

Operation and Maintenance Expenses Less Purchase Power

OFFICE OF THE A. EY GENERAL KU Cost of Service Study
Functional Assignment and Cassification

		i.		i	L						
Description	Магте	Vector		System		Off Peak	Production Demand k Winter Peak	Summer Peak	Off Peak	Production Energy Winter Peak	Surrmer Peak
Labor Expenses											
Steam Power Generation Operation Expenses											
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	69 6	1,286,349		586,179	291,632	194,177	224,360	•	j
502 STEAM EXPENSES	LB502	PROFIX	o •o	4,170,736		2,280,621	1.134.640	755.475	1,2,116,1		, ,
505 ELECTRIC EXPENSES	LB505	PROFIX	**	2,847,287		1,556,939	774,599	515,749	,	,	
500 MISC. STEAM POWER EXPENSES 507 RENTS	LB507	PROFIX PROFIX	es es	202,819		110,905	55,177	36,738	1 1	, ,	
Take Disease Description of			• •	. !	(1 1			•	1
idial Steam Power Operation Expenses	LBSUB1		67	10,028,467	69	4,534,644 \$	2,256,048 \$	1,502,138 \$	1,735,637 \$	•	•
Steam Power Generation Maintenance Expenses											
510 MAINTENANCE SUPERVISION & ENGINEERING 511 MAINTENANCE OF STRUCTIFIES	LB510	F020 PROFIX	89 V	2,505,102		186,578	92,825	61,806	2,163,892	•	í
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	9 49	2,650,662		b (2)	, , , ,	161,211	2,650,662	. ,	. :
513 MANTENANCE OF ELECTRIC PLANT 514 MANTENANCE OF MISC STEAM PLANT	LB513 LB514	Energy Energy	w w	1,124,412			4 1	1 1	1,124,412		, ,
Total Steam Power Generation Maintenance Expense	LBSUB2		€9	7,051,045	59	525,157 \$	261,273 \$	173,963 \$	6,090,652 \$,	
Total Steam Power Generation Expense			49	17,079,513	sa	5,059,801 \$	2,517,321	1,676,101 \$	7,826,290 \$	***	
Hardrandic Bosses Generality Organization											
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	**	2.508		1.371	682	454		•	,
536 WATER FOR POWER	LB536	PROFIX	49			,	,		,	•	
55/ TRUTACLE EXTENSES	1853/	PROFIX	19 4	1 4 4 4		, 8	, ;	. ?	,		•
539 MISC. HYDRAULIC POWER EXPENSES	18539	PROFIX	* 4	4.658		2.547	1 267	2/4 844		,	
540 RENTS	LB540	PROFIX	69			: :	,	; ,			r
Total Hydraulic Power Operation Expenses	LBSUB3		•	8,680	6/3	4,747 \$	2,361	1,572 \$,	,	ż
Hydraulic Power Generation Melntenance Expenses											
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	49	54,746		15,406	7,665	5,104	26,571	•	i
543 MAINT OF RESERVES DAMS AND WATERWAYS	18542	PROFIX	4 9 4	40,212		21,989	10,940	7,284	•	•	•
544 MAINTENANCE OF ELECTRIC PLANT	1854 1854	Energy	9 49	25.083				. ,	25.083		
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	69	12,840		ı	•	•	12,840	•	•
Total Hydraulic Power Generation Maint. Expense	LBSUB4		ø	132,881	•	37,395 \$	18,605 \$	12,387 \$	64,494 \$	•	1
Total Hydraulic Power Generation Expense			•	141,562	ø	42,142 \$	\$ 996'02	13,960 \$	64,494	•	1
Other Power Generation Operation Expense 546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	69	100,083		54,727	722,72	18,129			•
547 FUEL	LB547	Energy	*			. •		•		•	
549 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION	LB548	PROFIX	. , .	56,653		30,979	15,412	10,262	•	•	•
550 RENTS	LBSSO	PROFIX	÷ ••	₹.		7 .	,	2,	. ,		
Total Other Power Generation Expenses	LBSUBS		69	157,672	••	86,218 \$	42,894 \$	28,560 \$	1	1	•

OFFICE OF THE A: .EV CENERAL KU Cost of Service Study Functional Assignment and Classification

		Functional		Trans	Transmission Demand			Distribution	Distribution		Dietribution Primary Lines	
Description	Name	Vector		Off Peak	Winter Peak	Summer Peak		Specific	General	Specific	Demand	Сивтотне
Labor Expenses												
Stram Power Generation Operation Expenses 500 OPERATON SUPERVISION & ENGINEERING 501 FUEL 502 STEAM EXPENSES 505 ELECTRIC EXPENSES 508 MISC. STEAM POWER EXPENSES 507 RENTS	LB502 LB502 LB502 LB505 LB506 LB506	F019 Energy PROFIX PROFIX PROFIX PROFIX										, , , , , ,
Total Steam Power Operation Expenses	LBSUB1		\$	•	,		•	1		,	4	
Steam Power Generation Maintenance Expenses 510 MAINTENANCE SUPERVISION & ENGINEERING 511 MAINTENANCE OF STRUCTURES 512 MAINTENANCE OF BOALER PLANT 513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF ELECTRIC PLANT	LB510 LB511 LB512 LB513	F020 PROFIX Energy Energy						1 1 1 1 1				
Total Steam Power Generation Maintenance Expense	LBSUB2		•	.	,	,	•	1		•	•	•
Total Steam Power Generation Expense			69	•	,	,	•		,	•	6 7)	•
Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING 536 WATER FOR POWER 537 HYDRAULIC EXPENSES 538 ELECTRIC EXPENSES 539 MISC. HYDRAULIC POWER EXPENSES 540 RENTS	09587 18536 18536 18536 18536	F021 PROFIX PROFIX PROFIX PROFIX								1 1 1 1 1 1		
Total Hydraulic Power Operation Expenses	LBSUB3		6 9	•	,	,	69	,	,	,	,	,
Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING 542 MANITENANCE OF STRUCTURES 543 MAINT OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF MISC HYDRAULIC PLANT	18541 18542 18543 18544 18545	F022 PROFIX PROFIX Energy Energy						, .				
Total Hydraulic Power Generation Maint. Expense	LBSUB4		•	,	,	,	•	65 1	,	,	ده ۱	•
Total Hydraulic Power Generation Expense			•	,	,		€	•	,	,	•	
Other Power Generation Operation Expense 546 OPERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	LB546 LB547 LB548 LB548 LB550	PROFIX Energy PROFIX PROFIX)	. ,			,,,,,
Total Other Power Generation Expenses	LBSUB5		**	1	,	•	w	,	,	,	,	,

OFFICE OF THE A. AEV GENERAL KU Cost of Service Study Functional Assignment and Classification

		Functional	Distributio	Distribution Sec. Lines	Distribution	line Trans	Distribution	Distribution	Distribution Distribution St. & Meters Cust. Lightland
Description	Neme	Vector	Demand	Customer	Demand	Demand Customer	Customer		
Labor Expenses									
Steam Power Generation Operation Expenses 500 OPERATION SUPERVISION & ENGINEERING 501 FUEL 502 STEAM EXPENSES 505 ELECTRIC EXPENSES 506 MISC. STEAM POWER EXPENSES 507 RENTS	LB500 LB501 LB502 LB505 LB506	F019 Energy PROFIX PROFIX PROFIX	1					4	
Total Steam Power Operation Expenses	LBSUB1		•	,	,	↔ ,		•	••
Steam Power Generation Maintenance Expenses 510 MAINTENANCE SUPERVISION & ENGINEERING 511 MAINTENANCE OF STRUCTHRES 512 MAINTENANCE OF BOLLER PLANT 513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF MISC STEAM PLANT	LB510 LB511 LB512 LB513 LB513	F020 PROFIX Energy Energy Energy						,	
Total Steam Power Generation Maintenance Expense	LBSUB2		,	,			,	•	, u
Total Steam Power Generation Expense			· •	· ·	,	1	€		
Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING 536 WATER FOR POWER 537 HYDRAULIC EXPENSES 538 ELECTRIC EXPENSES 539 MISC. HYDRAULIC POWER EXPENSES 540 RENTS	LB535 LB536 LB537 LB538 LB539 LB539	F021 PROFIX PROFIX PROFIX PROFIX					, , , , , ,		
Total Hydraulic Power Operation Expenses	LBSUB3		· •	•	,	, ,	1	•	,
Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING 542 MANITENANCE OF STRUCTURES 543 MAINT. OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB541 LB543 LB543 LB544 LB546	F022 PROFIX PROFIX Energy Energy	* * * * 1 1						
Total Hydraulic Power Generation Maint. Expense	LBSU84		•		1	, ,	,	•	, • ••
Total Hydraulic Power Generation Expense			•	*/·	1	• •	,	٠	
Other Power Generation Operation Expense 546 OPERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	LB546 LB548 LB548 LB549 LB550	PROFIX Energy PROFIX PROFIX	, , , , ,						
Total Other Power Generation Expenses	CBSCBS		· 49	,	•		1	•	

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Functional Anignment and Classification

		in chonsi	Customer Accounts Expense	Customer Accounts Expense	Customer Service & Info	Sales R	
Description	Name	Vector				2000	
Labor Expenses							1
Steam Power Generation Operation Expenses 500 OPERATION SUPERVISION & ENGINEERING 501 FUEL 502 STEAM EXPENSES 505 ELECTRIC EXPENSES 506 MISC. STEAM POWER EXPENSES 507 RENTS	LB500 LB502 LB502 LB505 LB506 LB506 LB506	F019 Energy PROFIX PROFIX PROFIX					
Total Steam Power Operation Expenses	LBSUB1		6		•	•	,
Steam Power Generation Maintenance Expenses 510 MAINTENANCE SUPERVISION & ENGINEERING 511 MAINTENANCE OF STRUCTURES 512 MAINTENANCE OF BOLLER PLANT 513 MAINTENANCE OF ELECTRIC PLANT 514 MAINTENANCE OF ELECTRIC PLANT	LB540 LB541 LB512 LB513	F020 PROFIX Energy Energy					
Total Steam Power Generation Maintenance Expense	LBSUB2		€9		· •>	•	,
Total Steam Power Generation Expense			•		, 63	69	
Hydraulic Power Generation Operation Expenses 535 OPERATION SUPERVISION & ENGINEERING 539 WATER FOR POWER 537 HYDRAULIC EXPENSES 538 ELECTRIC EXPENSES 539 MISC. HYDRAULIC POWER EXPENSES 540 RENTS	LB535 LB536 LB537 LB538 LB539 LB539	F021 PROFIX PROFIX PROFIX PROFIX					
Total Hydraulic Power Operation Expenses	LBSUB3		•		•	€	
Hydraulic Power Generation Maintenance Expenses 541 MAINTENANCE SUPERVISION & ENGINEERING 542 MANITENANCE OF STRUCTURES 543 MAINT. OF RESERVES, DAMS, AND WATERWAYS 544 MAINTENANCE OF ELECTRIC PLANT 545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB541 LB542 LB543 LB544 LB546	F022 PROFIX PROFIX Energy Energy	,,,,,			,,,,,,	
Total Hydraulic Power Generation Maint. Expense	LBSUB4		· •>		,	· ·	
Total Hydraulic Power Generation Expense			· ••			•	
Other Power Generation Operation Expense 546 OPERATION SUPERVISION & ENGINEERING 547 FUEL 548 GENERATION EXPENSE 549 MISC OTHER POWER GENERATION 550 RENTS	LB546 LB547 LB548 LB549 LB550	PROFIX Energy PROFIX PROFIX	, , , , ,				
Total Other Power Generation Expenses	LBSUB5		•		' •	••	

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Description	Neme	Functional Vector		System		Pro Off Peak	Production Demaind k Winter Peak	Summer Peak	Off Peak	Production Energy Winter Peak	Summer Peak
			:								
CARGE FOWER CORRESPOND MESTIGNATION EXPERISE	i i		•			:	•	1			
552 MANTENANCE OF STRUCTURES	(BSS)	XI-CAG	, u	016/7		00/cl	0.00	/sn's	•	•	•
553 MAINTENANCE OF GENERATING & ELEC PLANT	18553	N N N	•	179 167		27 07 0	CPZ 8V	33 45.0	•	•	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	₩	152,291		83,275	41,430	27,585		. ,	, ,
Total Other Power Ceneration Maintenance Evenes	2011001		•	350 476	6	400000	100 100	* ***		•	
	20000		9	2000	9	200.08	C06.78	60,247	,	,	
Total Other Power Ceneration Expense			67	517,849	**	283,167 \$	140,880	\$ 93,802 \$,		
Total Production Expense	LPREX		49	17,738,923	49	5,385,110 \$	2,679,167	1,783,862 \$	7,890,784 \$,	,
Purchased Power 555 PURCHASED POWER	LB555	ОМРР	•	•		,	,	,	,	,	,
556 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES	LB556 LB557	PROFIX PROFIX	**	668,174 2,299		365,368 1,257	181,775 625	121,031 416		, ,	1 (
Total Purchased Power Labor	LBPP		w	670,473	w	366,625 \$	182,401	121,448 \$,	,	t
Transmission Labor Expenses											
560 OPERATION SUPERVISION AND ENG	1.8560	PTRAN	69	426,348		,	•	•			
Second Se	1,650	PIKAN		7/6,032							•
563 OVERHEAD LINE EXPENSES	18563	PTRAN		22,33		٠,					
566 MISC. TRANSMISSION EXPENSES	1.8566	PTRAN		139,747			,	•	•	,	
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN		. 50				•			•
571 MANT OF OVERHEAD INFO	18571	NAGTO		302,430		•		•	,	•	
572 UNDERGROUND LINES	LB572	PTRAN		Š						. ,	
573 MISC PLANT	LB573	PTRAN		14,900			,		1	•	ı
Total Transmission Labor Expenses	LETRAN		w	1,994,309	67	,	,		•	₩	ı
Distribution Operation Labor Expense											
580 OPERATION SUPERVISION AND ENGI	LB580	F023	49	420,048			•	٠	,	•	ı
582 STATION EXPENSES	18582	P.362		408 B12				• 1	,	•	
583 OVERHEAD LINE EXPENSES	LB583	P365		2,009,916		,			, ,	, ,	
584 UNDERGROUND LINE EXPENSES	18584	P367		121,787		•			•	•	•
586 METER EXPENSES	18586	0320		755 919		, ,				•	•
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012		1			•				• •
	LB587	P371		8		•					
SOO RENTS	LB588	PDIST PDIST		1,839,454				, ,			1 1
Total Distribution Operation Labor Expense	OGR		u	E 567 487	•	6	•	•	•	•	
	3		.	204,100,0	9	,	'	•	•	,	

OFFICE OF THE A. GEY GENERAL
KU Cont of Service Study
Functional Assignment and Classification

		Functional		Trans	Transmission Demand		Distribution	Distribution	T T	Detribution Primary I loss	
Description	Neme	Vector		Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Other Power Generation Maintenance Expense 551 MAINTENANCE SUPERVISION & ENGINEERING 552 MAINTENANCE OF STRUCTURES 553 MAINTENANCE OF GENERATING & ELEC PLANT 554 MAINTENANCE OF MISC OTHER POWER GEN PLT	18551 18552 18553 18554	PROFIX PROFIX PROFIX							. ,	((4)	
Total Other Power Generation Maintenance Expense	1BSUB6		**	,		,			,	,	
Total Other Power Generation Expense			•	,			· ·			,	
Total Production Expense	LPREX		4	,		•	,	,	,	,	
Purchased Power 555 PURCHASED POWER 556 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES	75587 18556 18556	OMPP PROFIX PROFIX				1 1 1				4 4 1	4 T J
Total Purchased Power Labor	LBPP		w	•	,		•		• •	'	
Transmission Labor Expenses 550 OPERATTON SUPERVISION AND ENG 562 STATION EXPENSES 563 OVERHEAD LINE EXPENSES 563 OVERHEAD LINE EXPENSES 568 MISC. TRANSMISSION EXPENSES 568 MAINTENEC SUPERVISION ENG 570 MAINT OF OVERHEAD LINES 571 MAINT OF OVERHEAD LINES 572 UNDERGROUND LINES 573 MISC PLANT Total Transmission Labor Expenses 580 OPERATION SUPERVISION AND ENGI 580 OPERATION SUPERVISION AND ENGI 581 LOAD DISPATCHING 582 STATION EXPENSES 583 OVERHEAD LINE EXPENSES 584 UNDERGROUND LINE EXPENSES 585 OVERHEAD LINE EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 588 MISCELLANEOUS DISTRIBUTION EXP 589 RENTS	LB560 LB561 LB563 LB568 LB568 LB570 LB570 LB572 LB572 LB573 LB580 LB581 LB581 LB581 LB581 LB581 LB586 LB586 LB586 LB586 LB586 LB586 LB586 LB586	PITRAN PI	e s	239,760 426,408 102,659 112,559 78,598 203,852 39,286 8,379 1,121,516 \$	127,546 232,158 54,625 6,681 4,1807 108,444 20,899 1,468 1,4	59,042 107,468 25,286 3,083 19,352 50,199 9,674 2,063 2,063	**************************************	49,446		57.271 42.246 42.246	1,059,291 78,595
	CRIDO TRIDO		19	,			· ·	665,372 \$	ν)	\$ 680'692	1,691,630

OFFICE OF THE A1 47 GENERAL KU Cost of Service Study Functional Assignment and Cassification

Name						. Libes	The second secon				Cuer Lighters	Sunt
PROFICE NATIONAL LIBESTS PROFICE STATES AND AND AND AND AND AND AND AND AND AND	Description	Name	Vector		Demand	Customer	Demand	Customer	Customer			$ \ $
SEECE PART 18632 PROPER SEECE PART	Other Power Ceneration Meintenance Funence											
SETEC PLANT LB852	551 MAINTENANCE SUPERVISION & ENGINEERING	18551	PROFIX		,	•	•	,	•	,		
SPATCH LBS54 PROFIX	562 MAINTENANCE OF STRUCTURES	1.8552	PROFIX		,		•	•	•	•		
POWER GEN PLT LB554 PROFTX POWER GEN PLT POWER GEN P	553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX		,	•	•		•	•		,
Factor F	554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX							•		1
IPREX IPREX S	Total Other Power Generation Maintenance Expense	LBSUB6		ø	•	,	,	,		, ss	••	ĸ
IPREX	Total Other Power Generation Expense			49	(γ)	•	,	•		, ss	•	
Bess Proper Bess Proper Bess Proper Bess Proper Bess Proper Bess Proper Bess Bess Proper Bess	Total Production Expense	LPREX		49		,		49 '	٠	1	•	
LB565 PROFEX LB567 PROFEX LB567 PROFEX LB567 PROFEX LB567 PROFEX LB567 PROFEX LB567 PTRAN LB567 PTRAN LB567 PTRAN LB567 PTRAN LB572 PTRAN LB572 PTRAN LB573 PTRAN LB573 PTRAN LB574 PTRAN LB574 PTRAN LB575 PTRAN LB575 PTRAN LB575 PTRAN LB577 PTRAN	Character Control of the Control of	i i		,	•			•			•	
BEST PROFIX BEST PROFIX BEST BROFIX	FURCHMEND FOWER	1 8555	dayab		•	,	•		•	•		,
LBS57 PROFIX LBS50 PTRAN LBS50 PTRAN LBS57 PTRAN LBS51 LBS50 PTRAN LBS51 PTRAN PTRAN LBS51 PTRAN PTR	556 SYSTEM CONTROL AND LOAD DISPATCH	18556	PROFIX									
ENG. LBSGO PTRAN LBSGS PTRAN LBSGS PTRAN LBST S S S S S S S S S S S S S S S S S S	557 OTHER EXPENSES	LB557	PROFIX		•		•	•	•	1		,
ENG LB650 PTRAN LB652 PTRAN LB652 PTRAN LB653 PTRAN LB564 PTRAN LB571 PTRAN LB571 PTRAN LB572 PTRAN LB573 PTRAN LB573 PTRAN LB573 PTRAN LB574 PTRAN LB574 PTRAN LB574 PTRAN LB575 PTRAN LB576 PTRAN LB577 PTRAN LB577 PTRAN LB577 PTRAN LB577 PTRAN LB577 PTRAN LB577 PTRAN LB577 PTRAN LB577 PTRAN LB577 PTRAN LB577 PTRAN LB560 P577 LB560 18,775 13,270 77,664 LB654 P577	Total Purchased Power Labor	LBPP		•>	•	•	,		,	, \$	ø	
ENG LB560 PTRAN LB662 PTRAN LB663 PTRAN LB663 PTRAN LB572 PTRAN LB572 PTRAN LB572 PTRAN LB572 PTRAN LB573 PTRAN LB573 PTRAN LB573 PTRAN LB574 PTRAN LB574 PTRAN LB575 PTRAN LB576 PTRAN LB577 PTRAN LB577 PTRAN LB578 PTRAN LB578 PTRAN LB578 PTRAN LB578 PTRAN LB578 PTRAN LB578 PTRAN LB578 PTRAN LB578 PTRAN LB578 PTRAN LB568 PTRAN LB	Transmission Labor Expenses											
BB61 PIRAN	560 OPERATION SUPERVISION AND ENG	LB560	PTRAN		,		,		•	•		
LB562 PTRAN LB563 PTRAN LB564 PTRAN LB571 PTRAN LB572 PTRAN LB572 PTRAN LB573 PTRAN LB573 PTRAN LB573 PTRAN LB573 PTRAN LB574 PTRAN LB574 PTRAN LB574 PTRAN LB575 PTRAN LB575 PTRAN LB575 PTRAN LB576 PTRAN LB577 PTRAN	561 LOAD DISPATCHING	LB561	PTRAN				•			•		
S LB568 PTRAN S LB568 PTRAN LB572 PTRAN LB572 PTRAN LB573 PTRAN LB573 PTRAN LB573 PTRAN LB573 PTRAN LB574 PTRAN LB574 PTRAN LB575 PTRAN LB575 PTRAN LB576 F023 16,179 36,844 16,590 18,775 13,270 77,694 LB581 P362 148,596 338,601	562 STATION EXPENSES	18562	PIRAN		٠		•		٠	•		
LB568 PTRAN LB572 PTRAN LB573 PTRAN LB573 PTRAN LB574 PTRAN LB574 PTRAN LB574 PTRAN LB575 PTRAN LB574 PTRAN LB575 PTRAN LB575 PTRAN LB576 PTRAN LB580 P582 P584 P587 P582 P585 P58	SOS OVERNIEMO LINE EAPENORO FOR MISC. TRANSMISSION EXPENSES	18568 18568	NACTO			• •		• 1	• 1			
LB570 PTRAN LB571 PTRAN LB572 PTRAN LB573 PTRAN LB573 PTRAN LB774 FTRAN LB573 PTRAN LB580 FTZ3 16,179 36,844 16,590 18,775 13,270 71,694 LB581 P382 LB582 P382 LB584 P387 LB584 P387 LB586 P371 LB586 P371 LB586 P371 LB588 F012 LB588 P018T LB588 P018T LB589 PD18T LB589 PD18T LB589 PD18T LB589 PD18T	568 MAINTENACE SUPERVISION AND ENG	18568	PTRAN							•		
LB572 PTRAN LB573 PTRAN LB573 PTRAN LB573 PTRAN LB574 PTRAN LB574 PTRAN LB574 PTRAN LB574 PTRAN LB574 PTRAN LB574 PTRAN LB574 T6,179 36,844 16,590 18,775 13,270 71,694 LB581 P362	570 MAINT OF STATION EQUIPMENT	18570	PTRAN			,	,	•		•		
LB572 PTRAN LB573 PTRAN LB573 PTRAN LB580 FD23 16,179 36,844 16,590 18,775 13,270 71,694 LB581 P362	571 MAINT OF OVERHEAD LINES	LB571	PTRAN		•	•	,	•	i	,		
LB573 PTRAN	572 UNDERGROUND LINES	LB572	PTRAN		ı	•		•	i	*		,
ENGI LESSO F023 16,179 36,844 16,590 18,775 13,270 71,694 LESSI POSZ	573 MISC PLANT	LB573	PTRAN			•	•		•	,		,
ENGI LB580 F023 16,179 36,844 16,590 18,775 13,270 71,694 LB581 P382 LB582 P382 LB583 P385 LB584 P387 SLB584 P371 LB586 P371 LB586 P371 LB588 P017 LB588 P018T LB588 P018T LB589 P018T LB	Total Transmission Labor Expenses	LBTRAN		•	•	,	,	,	•	•	•	
ENGI LB580 F023 16,179 36,844 16,590 18,775 13,270 71,694 LB581 P382 LB582 P382 LB583 P382 LB584 P387 S LB584 P371 LB586 P371 LB586 P371 LB586 PDIST LB588 PDIST LB589 PDIST	Distribution Operation Labor Expense											
LB581 P362 LB581 P362 LB582 P362 LB583 P365 S LB584 P367 S LB584 P371 LB586 P371 LB586 P371 LB586 P371 LB588 P017 LB588 P018T LB589 P018T LB589 P018T LB589 P018T LB589 P018T LB589 P018T LB589 P018T	580 OPERATION SUPERVISION AND ENGI	18580	F023		16,179	36,844	16,590	18,775	13,270	71,694	+-	351
LB583 P365 148,595 338,601	581 LOAD DISPATCHING	18581	P362		,	,				,		
S LB584 P367 331 616 755,919 LB586 P370 755,919 LB587 P371 755,919 EXP LB587 P371 755,919 LB589 PDIST 49,338 112,289 203,297 230,079 162,616 122,649 1	SS OVERHEAD INFEXENSES	1 B583	7.307 9.365		- 148 505	- 338 601				, ,		
LB586 P371 755,919 LB586 P370 755,919 ENSE LB5887 P371 49,338 112,289 203,297 230,079 162,616 122,649 1 LB589 PDIST 49,338 112,289 203,297 230,079 162,616 122,649 1	584 UNDERGROUND LINE EXPENSES	LB584	P367		331	616		•		. 1		
LB586 P370	585 STREET LIGHTING EXPENSE	LB585	P371		; ,	: .	•	•		1	•	885
AGEMENT LB568x F012	586 METER EXPENSES	LB586	P370		,				•	755,919		
EXP LB584 PDIST 49,339 112,289 203,297 230,079 162,616 122,649 LB589 PDIST 6,326,70 162,616 122,649 LB589 PDIST 6,326,70 102,649 LB589 PDIST 6,326,70 102,649 LB589 PDIST 7,326,70 102,649 PDIST 7,326,70 PDI	586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012						•	•		, 8
EAF LESSO FUIST 48,530 112,200 205,537 230,079 102,010 12,049 LB569 PDIST		/B28/	F3/1			, 000	. 000	, 400			Ç	3
9 17 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	589 RENTS	18589 18589	PDIST		84. 84.	- 17,200	/87'507	8J0'067	010,201		2	<u>.</u>
	Total Distribution Charation Labor Evnance	CORF		ø	214 647 6	489 340	240 896	248 955 6	175 996	9 050 261	,	744

OFFICE OF THE A. ANY GENERAL KU Cost of Service Study
Functional Assignment and Classification

		Functional	3 ≰ ≖	Customer Accounts Expense	Customer Service & Info	<u> </u>	Sales Expense
Description	Name	Vector				1	
Other Power Generation Mathtenance Expense 551 MainTENANCE SUPERVISION & ENGINEFRING	18551	PROFIX					
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX		,	•		,
553 MAINTENANCE OF GENERATING & ELEC PLANT 554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB553 LB554	PROFIX PROFIX			, ,		
Total Other Power Generation Maintenance Expense	LBSUB6		•>	•	•		
Total Other Power Generation Expense			w		49		· •
Total Production Expense	LPREX		₩		69		· •
Purchased Power 555 PURCHASED POWER 556 SYSTEM CONTROL AND LOAD DISPATCH 557 OTHER EXPENSES	LB555 LB556 LB557	OMPP PROFIX PROFIX			, , ,		
Total Purchased Power Labor	LBPP		69	•	•		,
Transmission Labor Expenses 560 OPERATION SUPERVISION AND ENG 561 LOAD DISPATICHING 562 STATION EXPENSES 563 OVERHEAD LINE EXPENSES 568 MISC. TRANSMISSION EXPENSES 568 MAINT PACE SUPERVISION AND ENG 570 MAINT OF STATION EQUIPMENT 571 MAINT OF OVERHEAD LINES 572 UNDERGROUND LINES 573 MISC PLANT	18580 18581 1863 1863 1866 1858 1868 1858 1858 1858 1857 1857 1857	PTRAN PTRAN PTRAN PTRAN PTRAN PTRAN PTRAN PTRAN			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Total Transmission Labor Expenses	LBTRAN		•	·	•	-	•
Distribution Operation Labor Expense 580 OPERATION SUPERVISION AND ENGIS 581 LOAD DISPATATING 582 STATION EXPENSES 583 OVERHEAD LINE EXPENSES 584 UNDERGROUND LINE EXPENSES 585 STREET LIGHTING EXPENSE 586 STREET LIGHTING EXPENSE 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 METER EXPENSES 586 MISCELLANGOLIS DISTRIBUTION EXP	LB580 LB581 LB582 LB583 LB584 LB586 LB586 LB586 LB588 LB588	F023 P362 P362 P365 P371 P371 P012 P018T					
Total Distribution Operation Labor Expense	LBDO		69		•		, se

OFFICE OF THE AT. ... EY GENERAL KU Cost of Service Study Functional Assignment and Classification

		Functional		Total		Pro	duction Demand				Production Eneray		
Description	Name	Vector		System		Off Peak	k Winter Peak	Summer Peak	5	Off Peak	Winter Peak	Summer Peak	¥¥
Labor Expenses (Continued)													
Distribution Maintenance Labor Evapose													
ADD LEANTHWANCE SUPERVISION AND EN	18590	F024	•	13,923		•	•	,			•		
592 MAINTENANCE OF STATION EQUIPME	18592	P362		216,787				,					,
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365		5,379,399			•	•					
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367		91,058		٠	•	•			•		
595 MAINTENANCE OF LINE TRANSFORME	1.8595	P368		37,951			•	•			•		
596 MAINTENANCE OF STLIGHTS & SIG SYSTEMS	18596	P373		96,746		٠	•	•			•		
597 MAINTENANCE OF METERS	LB597	P370		9,721			•	•		,			
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST		410		•	•			,			
Total Distribution Maintenance Labor Expense	MOST		•	5,845,994	••	·		·	ss.	69	•		
Total Distribution Operation and Maintenance Labor Expenses		PDIST		11,413,476		•	•	•			,		
Transmission and Distribution Labor Expenses				13,407,786		,	1	•			,		,
Production Transmission and Distribution Labor Expenses	LBSUB		₩,	31,817,182	*	5,751,735 \$	2,861,567	\$ 1,905,310	\$ 7,890,784	,784 \$	'		
Customer Accounts Expense	1000	ENDS	•	476 OR1				•		,	•		
90: OCTENTION OF STREET SEADING EXPENSES	LB902	F025	•	1,378,286			•	•					
903 RECORDS AND COLLECTION	LB903	F025		3,762,588		•	Ī	•			•		•
904 UNCOLLECTIBLE ACCOUNTS	18904	F025				•	1	•					
905 MISC CUST ACCOUNTS	18903	5025		212,546			•	,			•		1
Total Customer Accounts Labor Expense	LBCA		69	5,829,502	€	1	,	•	₩	• •	,		,
Customer Service Expense													
907 SUPERVISION	LB907	F026	69	78,525			•	•			•		
908 CUSTOMER ASSISTANCE EXPENSES	18908	F026		207,068			,				•		,
908 CUSTOMER ASSISTANCE EXPLOAD MGMT	- R808X	929		. 6			•			, ,			
SOS BUTCHMA HONAL AND IND INDU HONA	1 20000	920		2 '		. ,					,		,
900 MINCHI ANEOLIS CLISTOMER SERVICE	1.8910	F026		217,999			•	•			•		,
911 DEMONSTRATION AND SELLING EXP	LB911	F026					•	•					
912 DEMONSTRATION AND SELLING EXP	LB912	F026		33,760			•						
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026		ı			•	٠					
915 MDSE-JOBBING-CONTRACT	LB915	929		·		•	•	•					
916 MISC SALES EXPENSE	LB916	F026				,	•	,					
Total Customer Service Labor Expense	LBCS		69	538,362	₩	,	,	•	62	47	•		r
C. P. Total abor Fee	LBSHB7			38 185 046		5,751,735	2.861.567	1,905,310	7,890,784	784	•		,
בינין וימון בשניים בילי						<u>.</u>	,		-				

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OFFICE OF THE AT1. ... LY GENERAL KU Cost of Service Study Functional Assignment and Causification

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		1		ļ			Deta	Distribution	Distribution	Distri	Authon Primary Liv	<u> </u>
Description	Name	Vector		Off Peak	Winter Peak	Summer Peak	8	Specific	General	Specific	ecific Demand	Customer
Labor Expenses (Confined)												
Distribution Maintenance Labor Expense									440		600	800
590 MAINTENANCE SUPERVISION AND EN	18590 18790	F024							216.787	f (ĝ,	7 06'0
592 MAINTENANCE OF STATION EQUIPME	18992	7362							,		1,243,013	2,832,440
593 MAINTENANCE OF OVERHEAD LINES	2000	200			•				. ,		34.586	58 764
594 MAINTENANCE OF UNDERGROUND LIN	18594	/98.4 28.4									33.	
595 MAINTENANCE OF LINE IKANSFORME	CACAT	00.00		•	•	•			•	٠		
	96697	P3/3			•	•						•
597 MANTENANCE OF METERS 508 MANTENANCE OF MISC DISTR PLANT	1.8598	POIST			, ,				4	٠	43	89
		2										
Total Distribution Maintenence Labor Expense	FBDW		•	(A	•	•	€9	•	217,348 \$	i	\$ 1,277,686 \$	2,898,202
Total Distribution Operation and Maintenance Labor Expenses		POIST		1				,	1,223,055		1,210,826	2,650,179
				4 404 540	000	276 476		į	4 223 DAK	•	1 210 826	2 650 179
Transmission and Distribution Labor Expenses				010,121,1	0 n 0 n 0	2		,	2001/2007			
Production, Transmission and Distribution Labor Expenses	BOSAL		19	1,121,516 \$	596,618 \$	276,176	ø	69	1,223,055 \$,	\$ 1,210,826 \$	2,650,179
CURIONINE ACCOUNTS EXPENSES	LB901	F025			•			,	,	•	,	•
902 METER READING EXPENSES	LB902	F025			j			,	h	í	•	,
903 RECORDS AND COLLECTION	LB903	F025		ı	ı	•				•	•	•
904 UNCOLLECTIBLE ACCOUNTS	18904	F025		i							1	, 1
905 MISC CUST ACCOUNTS	LB903	F025		i	,				•	1	1	ı
Total Customer Accounts Labor Expense	LBCA		•	,		•	49	.		i	1	1
Customer Service Expense												
907 SUPERVISION	LB907	F026				•			•			
908 CUSTOMER ASSISTANCE EXPENSES	LB906	F026								r		
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026				•				, ,		. •
809 INFORMATIONAL AND INSTRUCTIONA	5069.	8 5			•	• 1				,		,
SOC INFORM AND INSTRUCT LUAD MUSIC	L Bedo	F026				•				,	٠	,
910 MRCGLLDARECCO COSTORIEN CENTROLI 911 DEMONSTRATION AND SELLING EXP	18811	F026						,	•	٠	•	•
912 DEMONSTRATION AND SELLING EXP	LB912	F026		•		•			•		•	•
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026			•	•		ı.	•	ı		,
915 MDSE-JOBBING-CONTRACT	LB915	F026		•		•					•	
916 MISC SALES EXPENSE	LB916	F026		1		,				•	1	•
Total Customer Service Labor Expense	LBCS		₩.	1	,		w	49	•	i		•
Sub-Total Labor Evo	LBSUB7			1,121,516	596,618	276,176		r	1,223,055	•	1,210,826	2,650,179
	1											

OFFICE OF THE ATA. AN GENERAL KU Cost of Service Study Functional Assignment and Chassification

Lubor Expenses (Continued) Name Pranconal Lebrary Lubor Expenses (Continued) 14850 7224 950 592 MANITERANCE SUPERVISION AND EN 1855 18522 P367 950 592 MANITERANCE OF OVERHEAD LINES 18552 P367 397,703 593 MANITERANCE OF LINE TRANSFORME 18553 P365 397,703 594 MANITERANCE OF LINE TRANSFORME 18559 P37 247 595 MANITERANCE OF LINE TRANSFORME 18559 P37 247 596 MANITERANCE OF LINE TRANSFORME 18559 P37 247 597 MANITERANCE OF MISC DISTR PLANT 18599 P0157 11 104al Distribution Maintenance Labor Expenses 18509 P0157 306,132 104al Distribution Labor Expenses 18901 F025 306,132 104al Distribution Labor Expenses 18907 F025 306,132 104al Distribution Labor Expenses 18907 F025 306,132 104al Distribution Labor Expenses 18907 F025 306,132 104al Distribution Labor Expenses 18903 F025	950 397,703 247 247 11 11 3 398,912 306,132	2, 165 2, 165 906,242 460 1, 25 \$ 908,892 \$ 696,727 \$ 696,727 \$	17,891 \$ 26 1,261,419 \$ 1,422 1,261,419 \$ 1,422	20,148 5 1,427,601 \$ 1,427,601 \$	Cuestonner Cuestonner 8 % % %	23 	231 96,746 97,008 97,008 867,525
LB590 F024 LB592 P962 LB593 P965 LB594 P968 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB596 P037 LB907 F025 LB907 F025 LB908 F026 LB909 F026 LB910 F026 LB911 F026 LB911 F026 LB912 F026 LB913 F026 LB913 F026 LB914 F026 LB916 F026 LB916 F026 LB917 F026 LB917 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026		2,165 906,242 460 			•	23 -	231 - 96,746 97,008 867,525 867,525 867,525
LB590 F024 LB592 P982 LB594 P985 LB594 P987 LB596 P987 LB596 P987 LB596 P987 LB596 P987 LB596 P987 LB596 P987 LB596 P987 LB598 P018T LB590 F025 LB903 F025 LB904 F025 LB904 F025 LB908 F026 LB908 F026 LB911 F026 LB911 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB914 F026 LB915 F026 LB915 F026 LB916 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026		2,165 908,242 460 			•	23 	231 96,746 97,008 967,525 867,525
LB590 F024 LB592 P982 LB594 P987 LB594 P987 LB596 P9373 LB596 P9373 LB596 P9373 LB596 P9373 LB596 P9373 LB596 P01ST LB907 F025 LB903 F025 LB904 F025 LB904 F025 LB906 F025 LB908 F026 LB911 F026 LB911 F026 LB911 F026 LB913 F026		2,165 908,242 460 			•	23 - - - - 272 9,772 \$ 761,012	231 96,746 97,008 967,525 867,525
LBS62 P962 LB564 P967 LB566 P968 LB566 P9687 LB567 P9773 LB567 P9773 LB567 P9773 LB568 P01877 LB569 P01877 LB508 P01877 LB508 F025 LB907 F025 LB904 F025 LB906 F026 LB907 F026 LB907 F026 LB908 F026 LB917 F026 LB917 F026 LB918 F026		906.242 460 460 25 908,892 696,727 696,727			•	9,721 27 9,772 \$	967,525 987,525 987,525 987,525
LB563 P965 LB564 P967 LB564 P967 LB564 P973 LB569 P01877 LB569 P01877 LB569 P01877 S LB569 P01877 S LB569 P01877 S LB569 P01877 P025 LB904 F025 LB904 F026 LB906 F026 LB906 F026 LB906 F026 LB906 F026 LB917 F026 LB917 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB919 F026		908,242 460 7 25 908,892 696,727 696,727			-	9,721 27 9,772 8,772 \$	967,525 987,525 987,525 987,525
LB594 P967 LB596 P373 LB596 P373 LB596 P373 LB598 P01877 LB598 P01877 LB598 P01877 LB598 P01877 LB599 F025 LB907 F025 LB907 F025 LB908 F026 LB909 F026 LB910 F026 LB910 F026 LB911 F026 LB911 F026 LB911 F026 LB913 F026 LB913 F026 LB913 F026 LB914 F026 LB915 F026 LB916 F026 LB917 F026 LB918 F026		460 			•	9,721 27 9,772 \$ 761,012	96,746 31 97,008 967,525 867,525
LB566 P368 LB566 P373 LB596 P018T LB597 P018T LB590 P018T LB901 F025 LB902 F025 LB903 F025 LB904 F025 LB904 F025 LB906 F026 LB906 F026 LB906 F026 LB911 F026 LB911 F026 LB911 F026 LB913 F026 LB913 F026 LB913 F026 LB914 F026 LB915 F026 LB915 F026 LB915 F026 LB916 F026 LB916 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026 LB917 F026					•	9,721 9,772 \$	967,746 31 97,008 867,525 867,525
LB596 P373 LB597 P373 LB599 PDIST LB599 PDIST LB590 F025 LB907 F025 LB907 F025 LB907 F025 LB908 F026 LB908 F026 LB908 F026 LB917 F026 LB917 F026 LB917 F026 LB918 F02		. 25 908,892 696,727 696,727			•	9,721 27 9,772 \$ 761,012	97,008 97,008 867,525 867,525
LB597 P9370 LB598 PDIST LB598 PDIST LB904 F025 LB903 F025 LB903 F025 LB903 F025 LB904 F025 LB904 F025 LB906 F026 LB909 F026 LB909 F026 LB910 F026 LB911 F026 LB911 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB914 F026 LB915 F026 LB915 F026 LB916 F026 LB917 F026 LB917 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026 LB918 F026		25 908,892 696,727 696,727				9,722 9,772 \$ 761,012	97,008 967,525 867,525 867,525
LBDM \$ LBDM \$ LBDM \$ LBSUB \$ LBSO2 F025 LB903 F025 LB904 F025 LB904 F025 LB904 F025 LB904 F025 LB904 F025 LB904 F025 LB904 F026 LB907 F026 LB908 F026 LB908 F026 LB917 F026 LB911 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026		908,892 908,892 696,727 696,727				2/ 9,772 \$ 761,012	97,008 967,525 867,525 867,525
LBDM \$ LBSUB F025 LB903 F025 LB903 F025 LB904 F025 LB904 F025 LB904 F025 LB904 F025 LB904 F025 LB907 F025 LB908 F026 LB917 F026 LB911 F026 LB911 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026		908,892 696,727 696,727			-	9,772 \$	97,008 867,525 867,525 867,525
LBSUB		696,727 696,727 696,727				761,012	867,525 867,525 867,525
LBSUB \$ \$018.T LB904 F025 LB903 F025 LB903 F025 LB904 F025 LB904 F025 LB906 F026 LB906 F026 LB906 F026 LB911 F026 LB913 F		696,727 696,727 696,727				761,012	867,525 867,525 867,525
LBSUB LB901 F025 LB902 F025 LB903 F025 LB903 F025 LB904 F025 LB904 F025 LB906 F026 LB906 F026 LB906 F026 LB917 F026		696,727 696,727			1,009,000	761 012	867,525 867,525
LBSUB		696,727			1,009,000	417,17	867,525
LB901 F025 LB903 F025 LB903 F025 LB903 F025 LB903 F025 LB904 F025 LB906 F026 LB906 F026 LB910 F026 LB911 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB913 F026 LB914 F026 LB915 F026		696,727					070,100
MER ACCTS					1,009,000 \$	8 Z10,137	
PERNES LB901							
Marting Marting		•					•
LECTION LB903	•	•	•		f	•	•
CCOUNTS	•	•		•	•	•11	
NTS Vor Expense LBCA ANCE EXPENSES ANCE EXPENSES ANORE EXPENSES LB908 AND MSTRUCTRONA LB908 AND MSTRUCTRONA LB908 AND MSTRUCTRONA LB908 AND MSTRUCTRONA LB910 LB911 AND SELLING EXP LB911 LB913 ANTACT LB913 LB913 LB914 LB915 LB915 LB915 LB916 LB916 LB917 LB917 LB918	,	•		•		•	
ANCE EXPENSES LB907 ANCE EXPLOAD MGMT LB908 AND MSTRUCTRONA LB909 AND ANSTRUCTRONA LB909 AND ANSTRUCTRONA LB909 AND SELLING EXP LB911 AND SELLING EXP LB911 AND SELLING EXP LB913 HEB913 ANTACT PLMP PROGRAM LB913 ANTACT LB913 ANTACT LB913	•			,		•	•
LB907 LB908 ANCE EXPENSES LB908 LB908 NO NISTRUCTONA LB909 LUC -LOAD MGMT LB909 LUC -LOAD MGMT LB909 LUC -LOAD MGMT LB909 LUC -LOAD MGMT LB909 LUC -LOAD MGMT LB910 LB911 AND SELLING EXP LB912 HB913 MRTACT LB913				•	49	*	•
LB907 LB908 ANCE EXPENSES LB908 LB908 NO NSTRUCTONA LB909 NUC -LOAD MGMT LB909 NUC -LOAD MGMT LB909 LUC -LOAD MGMT LB909 LUC -LOAD MGMT LB909 LUSTOWER SERVICE LB910 LB911 AND SELLING EXP LB913 HB913 HRACT PUMP PROGRAM LB913 LB914 LB915 LB915 LB916 LB916 LB917 LB917 LB917 LB917 LB918							
CUSTOMER ASSISTANCE EXPENSES LB908 CUSTOMER ASSISTANCE EXPLOAD MGMT LB908 NFORMATIONAL AND NSTRUCTIONA LB909 NFORMATIONAL AND NSTRUCTIONA LB909 NFORM AND INSTRUCTIONA LB909 MISCELLANEOUS CUSTOMER SERVICE LB910 DEMONSTRATION AND SELLING EXP LB911 DEMONSTRATION AND SELLING EXP LB913 WATER HEATER - HEAT PUMP PROGRAM LB913 MDSE-JOBBROG-CONTRACT LB916 NMDSE-JOBBROG-CONTRACT LB916 NMDSE-JOBBROG-CONTRACT LB916 NMDSE-JOBBROG-CONTRACT LB916 NMDSE-JOBBROG-CONTRACT LB916 NMDSE-JOBBROG-CONTRACT LB916	•			,	,	•	•
CUSTOMER ASSISTANCE EXP-LOAD MGMT LB908x NFORMATIONAL AND INSTRUCTTONA LB909 NFORM AND INSTRUCTAOD MGMT LB909x MISCELLANEOUS CUSTOMER SERVICE LB910 DEMONSTRATION AND SELLING EXP LB911 DEMONSTRATION AND SELLING EXP LB913 WATER HEATER - HEAT PUMP PROGRAM LB913 MDSE-JOBBING-CONTRACT LB916 MMSE-JOBBING-CONTRACT LB916 MMSE-JOBBING-CONTRACT LB916 MMSE-JOBBING-CONTRACT LB916			•	,	•	•	
NFORMATIONAL AND INSTRUCTIONA LB909 NFORM AND INSTRUCTIONA LB909 NFORM AND INSTRUCTODA MGMT LB910 NBSCELLANEOUS CUSTOWER SERVICE LB911 DEMONSTRATION AND SELLING EXP LB913 NATER HEATER - HEATPUMP PROGRAM MDSE-JOBBING-CONTRACT 18913 NMOSE-JOBBING-CONTRACT 18916		•	,		1	•	•
NIFORM AND INSTRUC LOAD MGMT LB909x MISCELLAHEOUS CUSTOMER SERVICE LB910 DEMONSTRATION AND SELLING EXP LB911 DEMONSTRATION AND SELLING EXP LB913 WATER HEATER - HEAT PUMP PROGRAM MDSE_JOBBROGCONTRACT IB913 LB915 MMDSE_JOBBROGCONTRACT IB916	•	ı	,		ı	•	•
MISCELLANEOUS CUSTOMER SERVICE LB910 DEMONSTRATION AND SELLING EXP LB911 DEMONSTRATION AND SELLING EXP LB912 WATER HEATER - HEAT PUMP PROGRAM LB913 MDSE-JOBBROG-CONTRACT LB915 MSC SAL RS & SYSTEMSE	•	•			•	ı	•
DEMONSTRATION AND SELLING EXP DEMONSTRATION AND SELLING EXP WATER HEATER - HEAT PUMP PROGRAM LB913 MDSE_JOBBING_CONTRACT LB916 HR916	•	•	•		1		•
LB912 LB913 LB915 R916	٠				•		,
LB913 LB915 FR916		•	,		i	•	•
MDSE-JOBBNG-CONTRACT LB915 MNC CALES EXPENSE 1 R916	•	•				•	•
MIND OA TO TYDENOF	•	•	•		•	•	
MINO GALLO EATENOE	•		1	•		•	
Total Customer Service Labor Expense \$, 69	<i>₩</i>			,	1	•
Car gare	000	702	1 264 440	4 427 601	100000	761 012	867.525

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Functional Assignment and Classification

		Functional		Customer Accounts Expense	Servi	Customer Service & Info.	Sales Expense
Description	Neme	Vector					
Labor Expenses (Continued)							
Distribution Maintenance Labor Expense							
590 MAINTENANCE SUPERVISION AND EN	LB590	F024					•
592 MAINTENANCE OF STATION EQUIPME	18592	P.362		1			• 1
ONG MARKIERANCE OF CVERHEAD LINES	10504	7360					
SOF MARKIENANCE OF CRUCKGROUND LIN	18595	988					
SOC MARTENANCE OF STITUTES & SIG SYSTEMS	B596	P373		•			•
597 MAINTENANCE OF METERS	LB597	P370		•			•
	FB298	PDIST		•			1
Total Distribution Maintenance Labor Expense	MGBT		69	4	49		•
Total Distribution Operation and Maintenance Labor Expenses		PDIST		1			1
Transmission and Distribution Labor Expenses				•		•	ı
Production, Transmission and Distribution Labor Expenses	LBSUB		4	ą	49	,	· •
Customer Accounts Expetise	t Bank	EU25		476.081			
SOUNDERFORM THE STATE OF THE ST	1.8902	F025		1,378,286			•
903 RECORDS AND COLLECTION	1.8903	F025		3,762,588		•	•
904 UNCOLLECTIBLE ACCOUNTS	18904	F025		1 1			
905 MISC CUST ACCOUNTS	LB903	F025		212,548			•
Total Customer Accounts Labor Expense	LBCA		69	5,829,502	69		•
Customer Service Expense							
907 SUPERVISION	LB907	F026		•		78,525	•
908 CUSTOMER ASSISTANCE EXPENSES	18908	F028				P90, 702	•
SOCIONIOMER ASSISTANCE EXPLOAD MGM.	X90ea -	5025		1 1		. 040	
ONE WEDDEN AND BUSTRIED A DAD MAGAIT	8908	F026		1		<u>,</u>	•
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026		ı		217,999	
911 DEMONSTRATION AND SELLING EXP	LB911	F026		,		,	
912 DEMONSTRATION AND SELLING EXP	LB912	F026				33,760	•
913 WATER HEATER - HEAT PUMP PROGRAM	18973	979		•			• 1
915 MICKELUBBING-CLANINACT 916 MISC SALES EXPENSE	18916	F026					•
			,			6	•
Total Customer Service Labor Expense	SSBT		1 9		19	238,362	,
Sub-Total Labor Exp	LBSUB7			5,829,502		538,362	•

OFFICE OF THE A's ... EY GENERAL.
KU Cost of Service Study
Functional Assignment and Classification

•		Functional		Total		Produc	Production Demand			Production Energy	
Description	Name	Vector		System		Off Peak	Winter Peak	Surramer Peak	Off Peak	Winter Peak	Summer Peak
Labor Expenses (Continued)											
Administrative and General Expense											
920 ADMIN & GEN SALARIES.	LB920	LBSUB7	49	513,566		77,357	38,486	25,625	106,126	•	•
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7					,	,	•	•	,
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7		(645,147)		(97,177)	(48,347)	(32,191)	(133,317)	•	•
923 OUTSIDE SERVICES EMPLOYED	L8923	LBSUB7		13,899,601		2,093,668	1,041,629	693,545	2,872,296	i	,
924 PROPERTY INSURANCE	LB924	ş		•			•	. •	•	•	•
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7		63,453		9,558	4,755	3,166	13,112		٠
926 EMPLOYEE BENEFITS	LB926	LBSUB7		1,022		\$	77		211	•	
928 REGULATORY COMMISSION FEES	LB928	₽		. '		,	•			•	•
929 DUPLICATE CHARGES-CR	LB929	LBSUB7		•		•	•	•	•	•	
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7		1,866		281	140	93	386	1	i
931 RENTS AND LEASES	LB931	g a					į	,	•	•	•
932 MAINTENANCE OF GENERAL PLANT	LB932	g a		•			•	1	•	•	•
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP		18,952		5,452	2,712	1,806	,	•	
Total Administrative and General Expense	LBAG		*	13,853,312	•	2,089,293 \$	1,039,452 \$	692,096 \$	2,858,814 \$,	r
Total Operation and Maintenance Expenses	TLB		*	52,038,358	69	7,841,028 \$	3,901,020 \$	2,597,406 \$	10,749,598 \$,	
Operation and Maintenance Expenses Less Purchase Power	18LPP		•	52,038,358	•	7,841,028 \$	3,901,020 \$	2,597,406 \$	10,749,598 \$	49	1

OFFICE OF THE ATA. ANY GENERAL KU Cost of Service Study Functional Assignment and Cassification

								-	-			
		Functional		Transm	Transmission Demand		Distribution	Poles	Distribution Substation	Distrik	Distribution Primary Lines	nes
Description	Neme	Vector		Off Peak	Winter Peak	Summer Peak	Spe	Specific	General	Specific	Demand	Customer
Labor Expenses (Continued)												
Administrative and General Expense												
920 ADMIN & CEN SALARIES-	LB920	LBSUB7		15,084	8,024	3,714			16,449		16,285	35,643
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7			•	•					•	
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7		(18,948)	(10,080)	(4,868)			(20,664)		(20,457)	(44,776)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7		408,239	217,173	100,530			445,200		440,748	964,682
924 PROPERTY INSURANCE	18924	5		•	•	•			,	•	,	•
925 INJURIES AND DAMAGES - INSURAN	18925	LBSUB7		1 864	96 1	429		,	2,032		2,012	4
926 EMPLOYEE BENEFITS	18926	LBSUB7		8	5	7			33		32	7.1
928 REGULATORY COMMISSION FEES	LB928	ם			•	•			,	,	•	•
929 DUPLICATE CHARGES-CR	LB929	LBSUB7		•	•				•		L	•
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7		ĸ	6 2	£			8		නු	130
931 RENTS AND LEASES	LB931	9			,				•	•		
932 MAINTENANCE OF GENERAL PLANT	LB932	S.							,	1		. :
935 MAINTENANCE OF GENERAL PLANT	LB935	P.		1,511	8	372			674		79 96	1,461
Total Administrative and General Expense	LBAG		**	407,834 \$	216,957 \$	100,430	•	99	443,785 \$	•	\$ 439,347 \$	961,616
Total Operation and Maintenance Expenses	T_B		**	1,529,350 \$	813,575 \$	376,606	↔	69	1,666,839 \$	•	\$ 1,650,173 \$	3,611,795
Operation and Maintenance Expenses Lass Purchase Power	LBLPP		40	1,529,350 \$	813,575 \$	376,606	₩	₩.	1,666,839 \$	•	\$ 1,650,173 \$	3,611,795

OFFICE OF THE AT: "AY GENERAL KU Cost of Service Study
Functional Assignment and Cassification

												Γ
		Functional	Distribu	Distribution Sec. Lines		Distr	Distribution Line Trans.	Trans	Distribution Services	Olatribution Meters	Distribution Distribution St. & Meters Cust. Lighting	# E
Description	Name	Vector	Demand	and	Customer	ă	Demand	Customer	Customer			
(abor Expenses (Continued)												
Administrative and General Expense												
920 ADMIN, & GEN, SALARIES-	LB920	LBSUB7	4	4,117	9,371	-	16,965	19,200	13,570	10,235	1,6	11,668
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	•				,	•				,
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(5,172)	172)	(11,771)	9	(21,312)	(24,120)	(17,047)	(12,858)	(14,657)	3
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	111,434	8	253,613	₩.	9,165	519,656	367,283	277,013	315,7	8
924 PROPERTY INSURANCE	LB924	2	•					•	•	•		,
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	¥O	509	1,158		2,096	2,372	1,677	1,265	-	2
926 EMPLOYEE BENEFITS	LB926	LBSUB7		60	19		¥	8	27	8		g
928 REGULATORY COMMISSION FEES	LB928	₽	•						1	•		
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	•		٠			٠	•			
930 MISCELLANEOUS GENERAL EXPENSES	18930	LBSUB7		15	×		8	2	₹	37		3
931 RENTS AND LEASES	LB931	8	•		•			1	•	•		,
832 MAINTENANCE OF GENERAL PLANT	LB932	P.G	•	,	•					•		
935 MAINTENANCE OF GENERAL PLANT	LB935	g g	•	169	8 8		969	787	256	420	•	478
Total Administrative and General Expense	LBAG		\$ 111,080	\$	252,807	& 24.	457,705 \$	518,004	\$ 366,115	\$ 276,133	\$ 314,781	26
Total Operation and Maintenance Expenses	11.8		\$ 417,212	212 \$	949,534	1,71	,719,124 \$	1,945,605	\$ 1,375,116	\$ 1,037,145	\$ 1,182,306	8
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 417,212	212 \$	949,534	1,7,1	1,719,124 \$	1,945,605	\$ 1,375,116	\$ 1,037,145 \$	\$ 1,182,306	õ

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Functional Assignment and Classification

	Functional	Customer Accounts Expense	Customer Service & info.	Sales Expense	
	Vector				

Description	Name	Vector				֝֞֞֝֞֜֝֞֝֜֝֟֝֝֟֝	
Labor Expenses (Continued)							
Administrative and General Expense							
920 ADMIN & GEN SALARIES-	LB920	LBSUB7		78,403	7,241	Ξ.	,
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7			•		
922 ADMIN, EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7		(98,491)	(960'6)	ê	
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7		2,121,976	195,967	· (**	•
924 PROPERTY INSURANCE	LB924	ם		٠	•		•
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7		9,687	86	δ	•
926 EMPLOYEE BENEFITS	LB928	LBSUB7		2	,	4	
928 REGULATORY COMMISSION FEES	LB928	₽			•		
929 DUPLICATE CHARGES-CR	LB929	LBSUB7		•	•		ı
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7		285	••	83	•
931 RENTS AND LEASES	LB931	95		,	•		•
932 MAINTENANCE OF GENERAL PLANT	LB932	P.G		r	'		
935 MAINTENANCE OF GENERAL PLANT	LB935	PQP			•		•
Total Administrative and General Expense	LBAG		45	2,112,016	\$ 195,048	∞	
Total Operation and Maintenance Expenses	πB		•	7,941,517	\$ 733,410	9	1
Operation and Maintenance Expenses Less Purchase Power	LBLPP		•	7,941,517	\$ 733,410	4	

OFFICE OF THE A1. AY CENERAL KU Cost of Service Study Functional Assignment and Classification

		Functional		Total		Produ	Production Demand			Production Energy	
Description	Name	Vector		System		Off Peak	Winter Peak	Surrener Peak	Off Peak	Winter Posk	Surraner Peak
Other Expenses											
Depreciation Expenses											
Steam Production	DEPRTP	PPRTL	69	29,484,815		16,122,739	8,021,285	5,340,791		•	,
Hydraulic Production	DEPROP1	PPRT		142,657		78,007	38,809	25,840	•		1
Other Production	DEPROP2	PPRT.		10,019,209		5,478,654	2,725,706	1,814,849			•
Transmission - Kentucky System Property	DEPROP3	PTRAN		11,222,609		•		,	•	•	
Transmission - Virginia Property	DEPROP4	PTRAN		219,003		•		•	,	•	F
Distribution	DEPROPS	PDIST		26,959,572					•	•	
General Plant	DEPROP6	0 d		10,287,720		2,959,406	1,472,345	980,328		•	•
much grows at learn	DEFRACTO	Ž.		<u>.</u>		000	2000	n n	•	•	•
Total Depreciation Expense	TDEPR		\$	88,376,624		24,650,611	12,264,019	8,165,719	•	•	ī
Regulatory Credits and Accredion Expenses											
Production Plant Transmission Plant	ACRTPP ACRTTP	PPRTL PTRAN	₩	(8,656,278) 225		(4,733,383)	(2,354,923)	(1,567,972)			
Total Regulatory Credits and Accretion Expenses	TACRT		•	(8,656,053)	49	(4,733,383) \$	(2,354,923) \$	(1,567,972) \$,	ध) ।	1
Property Taxes	PTAX	₽D	59	8,211,450		2,487,894	1,237,762	824,136			1
Other Taxes	OTAX	Ę.	₩.	5,761,996		1,745,762	888,541	578,298		•	ı
Gain Disposition of Allowances	GAIN	F013	49	(246,288)			•		(246,288)		
Fiterest	OT_ITM	J.	₩	20,391,767		6,178,271	3,073,775	2,046,804		•	•
Other Expenses	Ю	ם	**	(2,326,998)		(705,031)	(350,763)	(233,547)		,	1
Total Other Expenses	TOE		&	111,512,497	₩	29,624,126 \$	14,738,411 \$	9,813,237 \$	(246,288) \$		1
Total Cost of Service (O&M + Other Expenses)			∞	660,233,819	•	70,854,996 \$	34,444,993 \$	20,644,853 \$	370,318,090 \$	•	1
Non-Operating Items Non-Operating Margins - Interest AFUDC				1 1							
Income (Loss) from Equity investments Non-Operating Margins - Other Generation and Terranission Capital Credits Other Capital Credits and Patronage Dividends Extraordinary Rems											
Long Tem Debt Service Requirements				•							

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12 Months Ended September 30, 2003

		Functional			Transmission Demand		Distr	Distribution	Distribution	T Tan	ution Primary Li	
Description	Name	Vector		Off Peak	Winter Peak	Summer Peak		Specific	General	Specific	Specific Demand	Customer
Other Expenses												
Depreciation Expenses												
Steem Production	DEPRTP	PPRTL		•		•			,	•		
Hydraulic Production	DEPROP1	PPRTL								•		
Other Production	DEPRDP2	PPRTL								,		
Transmission - Kentucky System Property	DEPROP3	PTRAN		6,311,124	3,357,356	1,554,129			•	4	ŧ	
Transmission - Virginia Property	DEPROP4	PTRAN		123,158	65,517	30,328				1	, !	1 0
Distribution	DEPROP5	PDIST		,					2,888,956		2,860,070	6,259,943
General Plant	DEPROP6	Q		820,419	436,442	202,030		1	366,135		362,474	793,360
Intangible Plant	DEPRAADJ	PIN		3,273	1,741	808			1,461	•	1,446	3,165
Total Depreciation Expense	TDEPR			7,257,974	3,861,056	1,787,293		•	3,256,551	ı	3,223,990	7,056,468
Development Contract According Contracts												
Production Plant	ACRTPP	PPRTL						,		٠		
Transmission Plant	ACRTIP	PTRAN		126	29	93				•	•	•
Total Regulatory Credits and Accretion Expenses	TACRT		•	126 \$	8 29	33	**	•	• •	•	· ·	
Property Taxes	PTAX	₽		606,314	323,607	149,799		,	276,463	,	273,699	599,055
Other Taxes	OTAX	판		426,855	227,076	105,114		ì	193,995	ı	192,055	420,358
Gain Disposition of Allowances	GAIN	F013			•	,		,	•	•		
ritorest	CT_JTNI	함		1,510,646	803,625	372,000		,	686,550	•	679,685	1,487,653
Other Expenses	Ь	J.		(172,387)	(91,705)	(42,451)			(78,345)	•	(77,562)	(169,763)
Total Other Expenses	30 E		€	9,631,530 \$	5,123,726 \$	2,371,787	₩.	6 /3	4,335,214 \$	•	\$ 4,291,867 \$	9,393,771
Total Cost of Service (O&M + Other Expenses)			69	20,339,532 \$	10,820,108 \$	5,008,658	₩.	•	8,787,363 \$	•	\$ 12,344,854 \$	27,366,931

Non-Operating Items
Non-Operating Margins - Interest
APUDG
income (Loss) from Equity investments
Non-Operating Margins - Other
Generation and Transmission Capital Credits
Other Capital Gredits and Patronage Dividends
Extraordinary items
Long Term Debt Service Requirements

OFFICE OF THE A1. .. & GENERAL KU Cost of Service Study
Functional Assignment and Classification

		Freedoor		Netflyddo Sac i Jae	 I	orest and antibodist		Distribution	Distribution Distribution	Distribution Distribution St. & Balletons Cust. Lichting
Description	Name	Vector	<u>.</u>	Demand	Customer	Demend	Customer	Customer		
Other Expenses										
Depreciation Expenses										
Steam Production	DEPRTP				•		•	,	•	
Hydraulic Production	DEPRDP1	PPRT						1	,	
Other Production	DEPRDP2								,	•
Fransmission - Kentucky System Property	DEPROP3						•	•	•	•
Fransmission - Virginia Property	DEPROP4						•	•	•	
Distribution	DEPROPS			723 109	1 645 726	2 979 576	3372111	2 383 342	1 797 573	2 049 166
General Plant	DEPROP6			91.644	208 573	377,620	427.368	302.055	227.817	259.703
Intengible Plant	DEPRAADJ	PIN		388	832	1,506	1,705	1,205	506	1,036
Total Depreciation Expense	TDEPR			815,119	1,855,131	3,358,702	3,801,183	2,686,603	2,026,299	2,309,905
Regulatory Credits and Accretion Expenses Production Plant Transmission Plant	ACRTPP ACRTTP	PPRTL PTRAN		• •				, ,		
Total Regulatory Credits and Accretion Expenses	TACRT		59	,	,	49	•	,		•
Property Taxes	PTAX	4UF		69,199	157,490	285,135	322,699	228,078	172,022	196,098
Other Taxes	OTAX	J.		48,557	110,511	200,080	226,439	160,043	120,708	137,603
Gain Disposition of Allowances	GAIN	F013		,				ť		
hierest	NAL TD	₫Q.		171,844	391,101	708,086	901,370	566,393	427,187	486,977
Other Expenses	το	₫.		(19,610)	(44,630)	(80,803)	(91,448)	(64,634)	(48,748)	(55,571)
Total Other Expenses	10E		69	1,085,110 \$	2,469,603 \$	4,471,200 \$	5,060,244 \$	3,576,482 \$	2,697,467	3,075,011
Total Cost of Service (O&M + Other Expenses)			•	3.380.286 \$	7.696.641	7,608,552 \$	8610.915	6.064.980.8	8.365.337	5.542.140

Long Term Debt Service Requirements

Non-Operating items
Non-Operating Margins - Interest
AFUDC
AFUDC
Non-Operating Margins - Other
Non-Operating Margins - Other
Generation and Transmission Capital Credits
Other Capital Credits and Patronage Dividends
Extraordinary Rems

OFFICE OF THE A1. ... EY GENERAL KU Cost of Service Study Functional Assignment and Classification

				Customer		Customer	
Description	Name	Functional Vector		Expense	Servi	Service & Info.	Sales Expense
Other Expenses							
Depreciation Expenses							
Steam Production	DEPRTP	PPRTL				,	•
Hydraulic Production	DEPROP1	PPRT				,	•
Other Production	DEPRDP2	PPRT					•
Transmission - Kentucky System Property	DEPRDP3	PTRAN		•			•
Transmission - Virginia Property	DEPROP4	PTRAN		•		į	1
Distribution	DEPROPS	PDIST				1	•
General Plant	DEPRDP6	-				,	
Intangible Plant	DEPRAADJ	PINT		•			
Total Depreciation Expense	TDEPR			•			r
Regulatory Credits and Accretion Expenses Production Plant Transmission Plant	ACRTPP ACRTTP	PPRTL PTRAN				1 1	
Total Regulatory Credits and Accretion Expenses	TACRT		69	•	67	•	, 49
Property Taxes	PTAX	ĮĮ.		•			•
Other Taxes	OTAX	à		•		•	
Gain Disposition of Allowances	GAIN	F013					
Interest	INTLTD	J D		•			•
Other Expenses	М	J.		•			•
Total Other Expenses	TOE		89	•	•	,	
Total Cost of Service (O&M + Other Expenses)			•	26,700,492	φ, (2)	5,334,096	•

Non-Operating items
Non-Operating Margins - interest
APUBC
income (Loss) from Equity Investments
Non-Operating Margins - Other
Generation and Transmission Capital Credits
Other Capital Credits and Petronage Dividends
Extraordinary items
Long Term Debt Service Requirements

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OFFICE OF THE A1. AY GENERAL KU Cost of Service Study
Functional Assignment and Classification

		Functional	Total	, a	Demand			Orochudion Francou	
Description	Name	Vector	System	Off Peak	k Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Functional Vectors									
Station Equipment	F007		1.00000	0.000000	0.00000	0.00000	0.000000	0.000000	0.00000
Poles, Towers and Fixtures	F002		1.000000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000000
Overhead Conductors and Devices	8 8		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000000
Line Transformers	<u> </u>		1,00000	0,00000	000000	000000	000000	0.00000	0.00000
Services	F005		1,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Meters	F007		1.00000	0.00000	0.000000	0,00000	0.00000	0.00000	0.000000
Street Lighting	F008		1.000000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Meter Keading	600		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0000000
Transmission	500		000001	0.00000	000000	000000	000000	000000	000000
Load Management	F012		1.000000	000000	0.00000	0.00000	0.00000	0.00000	0.00000
Production Plant	F017		1.00000	0.546815	0.272048	0.181137	0,00000	0.00000	0.00000
Provar	PROVAR		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
TC#	F018		1.00000	0.00000	0.00000	0.00000	0.330000	0.330000	0.340000
Steam Generation Uperation Lebot DROGIX	FOTS		6,732,118	3,948,464.50	1,964,415	1,307,962	1,511,277		000000
Steam Generation Maintenance Labor	2 2 2		4 545 944	338.579	168 448	112 157	3 926 760	200000	0.00000
Hydraulic Generation Operation Labor	F021		6.172	3,375	1,679	118			
Hydraulic Generation Maintenance Labor	F022		78,135	21,989	10,940	7.284	37,923	•	,
Distribution Operation Labor	F023		5,147,433	•	•	•	•	•	•
Distribution Maintenance Labor	F024		5,832,071	-	, 000	,	,	, 00000	, 00000
Customer Service Expense Customer Advances	7028 7026 7267		1.00000 1.00000 375,084,486	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Purchased Rower Expenses	ОМРР		151,660,542	21,467,407	9,743,674	3,828,022	115,621,438	•	·
Gain Disposition of Allowances	F013		1.00000	•			1.000000	,	ı
Intallations on Customer Premises - Accum Depr	F014		1.00000	•		•		•	•
Generators -Energy	FO15		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
Internally Generated Functional Vectors	Š		ODDOOD:	O'COCCOO	0.00000	0.00000	CONTRACT	occordo:	0.00000
Total Prod, Trans, and Dist Plant		PT&D	1.00000	0.287664	0.143117	0.095291			•
Total Distribution Plant Total Tribution Diseas		Poist	1.000000	•	•		•	•	,
Operation and Maintenance Expanses Less Distributes Downs		94.50	1,00000	ODEAADE	790200	O DARMO	0.648087	•	,
Total Plant in Service		TPIS	1,00000	0.287664	0.143117	0.095291	ionoto:		
Total Operation and Maintenance Expenses (Labor)		1.8	1.000000	0.150678	0.074964	0.049913	0.206571		•
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	1.000000	0.060899	0.028595	0.014204	0.752883	,	
Total Steam Prover Operation Expenses (Labor) Total Steam Druge Concention Maintenance Expense (Labor)		LBSUB1	1.000000	0.452177	0.224964	0.149787	0.173071	•	h
Total Hydraulic Power Operation Expenses (Labor)		LBSUBS	1,00000	0.546815	0.272048	0.181137	- C-0020		
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	1.000000	0.281417	0.140009	0.093222	0.485353		•
Total Other Power Generation Expenses (Labor)		LBSUBS	1.000000	0.546815	0.272048	0.181137			•
Total Distribution Operation Labor Expense		I BDO	1,00000						
Total Distribution Maintenance Labor Expense		LBDM	1.000000			,			•
Sub-Total Labor Exp		LBSUB7	1.000000	0.150628	0.074839	0.049897	0.208848		
lotal General Plant Total Band, with Diana		959	1.00000	0.287664	0.143117	0.095291			•
Total Intercible Plant		7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,00000	0.046610	0.2/2046	0.16113/			• '

OFFICE OF THE AT. 27 GENERAL KU Cost of Service Study
Functional Assignment and Cassification

		e ecolymore de				Distribution	Distribution	1	Natribution Primary mas	
Description	Name	Vector	Off Peak	k Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Functional Vectors										
Station Foundation	FOOT		0.00000	0.00000	0.00000	0000000	1.000000	0.00000	0.000000	0.00000
Poles, Towers and Fixtures	F002		0.00000	0.00000	0.00000	0.00000	0.000000	0.00000	0.231089	0.526535
Overhead Conductors and Devices	1003		000000	0.00000	0.00000	0.00000	0.00000	0.00000	0.231069	0.526535
Underground Conductors and Devices	4 50 E		0.00000	0.00000	0.00000	000000	0,00000	000000	0.000000	0.00000
Services	900		000000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Waters	F007		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000000	0.00000
Street Lighting	F008		0.000000	0.000000	0.00000	0.000000	0.00000	0.00000	0.00000	0.00000
Meter Reading	600		0.00000	0.00000	0.00000	0.000000	0.00000	0.00000	0.00000	0.00000
Balling Tressemination	55		0.00000	0.00000	0.138482	000000	0.00000	000000	0.00000	0 00000
Total Management	F012		000000	000000	000000	000000	0.00000	000000	0.00000	0.00000
Production Plant	F017		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.000000
Provar	PROVAR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Fuel	E 6		0.000000	0.00000	0.00000	0.00000	U.UGAOUO	0.00000	0.00000	0.00000
Steam Generalion Charation Labor	SEC CO		000000	000000	000000	0.00000	000000	0.00000	0.00000	0.00000
Steam Generation Maintenance Labor	2020		0.00000	0.00000	2000000	20000		-		,
Hydraulic Generation Operation Labor	F 021		•		,		,	٠	•	•
Hydraulic Generation Maintenance Labor	F022		•	•	٠	Ü	,	٠	•	•
Distribution Operation Labor	F023		•	•	•	•	805,926	,	701,818	1,564,002
Distribution Maintenance Labor	F024		-	,	,	, 000000	275,837	, 0000	540477	2,081,288
Customer Accounts Expense Customer Service Expense	£ £		000000	0.00000	0.00000	0000000	0.00000	000000	0.00000	0.00000
Customer Advances	F027		•	•	•	1	t	ı	93,374,713	204,372,724
Purchased Power Expenses	ОМРР		•	,						
Gain Disposition of Allowances	F013		•			٠			,	•
Intaliations on Customer Premises - Accum Depr	F014					1 600	,	, 000		, 000000
Generators -Energy	F015 Energy		000000	0,00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Internally Generated Functional Vectors										
Total Prod, Trans, and Dist Plent		D18D	0.079747	0.042424	0.019638		0.035589		0.035234	0.077117
Fotel Distribution Plant		PTRAN	0.562358	0.299160	0.138482		5.75			2010
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.025607	0.013622	0.006306	•	0.010647		0.019258	0.042981
Total Plant in Service		ا جا د	0.079747	0.042424	0.019636		0.035589	•	0.035234	0.077117
Total Operation and Maintenance Expenses (Leody) Sub-Total Prod. Trans. Dist. Cust Acct and Cust Service		OMSU82	0.017245	0.009174	0.004247	, ,	0.004284		0.011939	0.026864
Total Steam Power Operation Expenses (Labor)		LBSUB1	'	•	1	,	ř	i	•	
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	•	•	•	1			1 4	. ,
Fotal Hydraulic Power Operation Expenses (Labor) Total Hydraulic Power Congretion Maint Evance / short		LBSUB3					, ,			, ,
Total Other Power Generation Expenses (Labor)		LBSUB5	•			,		•	•	
Total Transmission Labor Expenses		LBTRAN	0.5623580	0.2991600	0.1384820		•	•	- 00	,
Total Distribution Operation Labor Expense		008	4 1	•	, ,		0.117714		0.136343	0.303841
Sub-Total Labor Exp		LBSUB7	0.029371	0.015624	0.007233		0.032030		0.031709	0.069404
Total General Plant		PGP topo	0.079747	0.042424	0.019638		0.035589		0.035234	0.077117
Foral Production Plant Total Intercrible Plant		PPKIL	0.079747	0 042424	0.019638		0.035589		0.035234	0.077117
		:								

OFFICE OF THE AF. "A GENERAL KU Cast of Service Study Functional Assignment and Cassification

12 Mos Septemb

Particular Par	Edion Principle Equipment Towers and Fixtures and Conductors and Devices pround Conductors and Devices seriormers serio	,	Destribution Sec. Demand Demand 0.000000 0.073931 0.073931 0.000000 0.0000000 0.0000000 0.000000	Customer 0.000000 0.000000 0.000000 0.000000 0.000000	Dennand Dennand O.000000 0.000000 0.000000 0.000000 0.000000	Customer Customer Customer 0.000000 0.000000 0.000000 0.000000 0.000000	Distribution Services Customer	Meters	Cust. Lighting
Equipment Name Vaciety Demand Cardiorne Ca	ption print Vectors Equipment Towers and Fixtures and Conductors and Devices ansformers ss ss feeding ission ission ission fanagement ission fanagement ission fanagement ission fanagement ission fanagement fanagem		Dentand 0.000000 0.073831 0.073831 0.073831 0.002717 0.000000 0.0000000 0.0000000 0.0000000 0.000000	0.000000 0.000000 0.000000 0.000000 0.000000	Demand 0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000 0.530900	Customer		
Communication Communicatio	Equipment Equipment Towers and Fixtures and Conductors and Devices ansformers as Lighting Aeading Aeading Assagement ston Plant	A C C C C C C C C C C C C C C C C C C C	0.00000 0.073831 0.073831 0.073831 0.00000 0.000000 0.000000 0.000000 0.000000	0.000000 0.168465 0.168465 0.005055 0.005000 0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000 0.000000	0,00000 0,00000 0,00000 0,500000 0,530900			
Explores COMMON COMMO	Equipment Towers and Fixtures and Conductors and Devices ansformers as se ission ission	A A A A A A A A A A A A A A A A A A A	0.000000 0.073831 0.073831 0.073331 0.0073931 0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000 0.000000	0.00000 0.00000 0.00000 0.00000 0.530900			
Control of Powers and Powers FOX	Towers and Fixtures and Conductors and Devices fround Conductors and Devices ansformers as se instituting Aeading iission iission	A A A A A A A A A A A A A A A A A A A	0.073931 0.073931 0.0073931 0.000000 0.000000 0.000000 0.000000 0.000000	0.168485 0.168465 0.005055 0.005000 0.000000 0.000000 0.000000 0.000000 0.000000	0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.000000	0.00000 0.000000 0.000000 0.530900	0.00000	0.00000	0.00000
Accordance and Devices FOX3 10,1956-55 10,0000000 10,0000000 10,00	aed Conductors and Devices round Conductors and Devices se lighting Reading ission tission	A A A A A A A A A A A A A A A A A A A	0.0073931 0.0073931 0.000000 0.000000 0.000000 0.000000 0.000000	0.0168465 0.0168465 0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.469100 0.000000 0.000000 0.000000 0.000000 0.000000	0.00000	0.000000	0.00000	0.00000
Commence Commence	fround Conductors and Devices se Lighting deading instein	T NA NA NA NA NA NA NA NA NA NA NA NA NA	000000 0 000000 0 000000 0 000000 0 000000	00000000000000000000000000000000000000	0.469100 0.000000 0.000000 0.000000 0.000000 0.000000	0.530900	0.000000	0.00000	0.00000
1000000 10000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 1000000 100	ss Lighting Reading Resion Isanagement ston Plant	A NARAN	000000 0 000000 0 000000 0 000000 0 000000	00000000000000000000000000000000000000	0000000 00000000 00000000 000000000000		0.00000	000000	000000
Part Part	Lighting Reading Issaion Isanagement Isanagement	WAR FX AR	000000 0 000000 0 000000 0 000000 0 000000	00000000 00000000000000000000000000000	0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.00000	1.000000	0.000000	0.00000
10,000,000 10,	Lightking Aeading Issaion Isnagement tion Plant	WAR TEX WAR	00000000000000000000000000000000000000	00000000000000000000000000000000000000	0.00000 0.000000 0.000000 0.000000	0.00000	0.00000	1.000000	0.000000
Comparison Com	(eacing) issaion tanagement tion Plant	WAR FK	00000000 00000000000000000000000000000	00000000 00000000000000000000000000000	0.000000	0.00000	0.00000	0.00000	1.000000
Commonwealth	ission Lanagement tion Plant	WAR B B B B B B B B B B B B B B B B B B B	00000000 00000000000000000000000000000	0000000	0.00000	000000	0.00000	000000	000000
Fig. 1	TI	WWAR B B FIX	000000 0 000000 0 000000 0 000000 0	0.000000	0.00000	0.00000	0.00000	0.00000	0.000000
PROVIDED PROVIDED 0,0000000 0,0000000 0,0000000 0,0000000		WAR B B B F D O	0000000	0.000000		0.00000	0.00000	0.00000	0.00000
Fig. 10, 10, 10, 10, 10, 10, 10, 10, 10, 10,		74 X	0000000	0.000000	0.00000	0.00000	0.00000	0.00000	0000000
PROFFIX PROF	-	X .	0000000	0.000000	0.00000	000000	000000	0.00000	000000
FROFIX FROFIX CO00000 0.000000 0.000000 0.000000 0.000000	m Generation Operation Labor	F.Y	0.00000	0000000		-			•
F120	_	•	,		0.00000	0.00000	0.000000	0.00000	0.00000
F021 F022 F023							•	•	•
FT22			,		•			Ĭ.	•
of Control Fig24 397,982 367,772 17,948 20,200 36 insection Fig25 0,0000000 0,000000 0,000000 0,000000			104 263	451 505	703 207	230.079	182 818	878.567	151 360
Company	Ž		397,962	906,727	17,848	20,200	8	9,748	777 86
Process Proc	ī		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Name		**	0.000000	0.000000	0.00000	0:00000	0.000000	0.000000	0.00000
Name of the present court bept F013 F014 F015 F015 F015 F015 F015 F016 F016 F016 F017 F016 F017 F0			20,100,100	601 '63' 100	•				
Howarces		Q	1		,			i	•
Full			1		,		,	•	•
Fulls	omer Premises - Accum Depr		,	-	- 000000	, 000000	,	,	,
Fig. 1		. 6	0.00000	000000	000000	0.00000	0.00000	0.00000	0.00000
PT&D 0.00890B 0.020274 0.03670B 0.023931									
Public P	Total Prod, Trans, and Dist Plant	PT&0	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
Adiatemence Expenses Less Purchase Power OMILPP 0.005489 0.012500 0.007503 0.004611 0.005501 Adiatemence Expenses (Labor) ThS 0.008904 0.02274 0.023734 0.033038 0.033534 0.004505 0.004525 0.004524 0.004505 0.004524 0.004525 0.005254 0.005254 0.005254 </td <td>lotal Distribution Plant Total Transmission Plant</td> <td>PTRAN</td> <td>0.020022</td> <td>5000</td> <td>0.110020</td> <td>0.123000</td> <td>0.000</td> <td>100000</td> <td>2000</td>	lotal Distribution Plant Total Transmission Plant	PTRAN	0.020022	5000	0.110020	0.123000	0.000	100000	2000
This 0.008908 0.020274 0.0365706 0.041582 0.023951	Operation and Maintenance Expenses Less Purchase Power	OMLPP	0.005489	0.012500	0.007503	0.008491	0.005951	0.013554	0.005900
District Cust Acceptates (Labor) LBSUB2 0.003566 0.008123 0.001524 0.001033 LBSUB3 0.003566 0.008123 0.001524 0.001033 LBSUB3 0.003566 0.008123 0.001524 0.001033 LBSUB3 LBSUB3 LBSUB3 LBSUB3 LBSUB3 LBSUB4 0.00857 0.008715 0.008715 0.008715 LBSUB4 0.008827 0.087715 0.008496 0.003162 LBSUB4 0.008807 0.155473 0.003060 0.003064 LBSUB5 LBDM 0.008808 0.003060 0.003064 LBSUB7 0.008908 0.003060 0.003064 0.003064 LBSUB7 0.008908 0.003060 0.004154 0.003064 LBSUB7 0.008908 0.003064 0.004154 0.003064 LBSUB7 0.008908 0.003064 0.003064 0.004154 LBSUB7 0.008908 0.003064 0.003064 0.004154 LBSUB7 0.008908 0.003064 0.003064 0.004154 LBSUB7 0.008908 0.003064 0.004154 0.004154 LBSUB7 0.008908 0.003064 0.004154 0.004154 LBSUB7 0.008908 0.004154 0.00806 0.004154 LBSUB7 0.008908 0.003064 0.004154 0.004154 LBSUB7 0.008908 0.004154 0.00806 0.004154 LBSUB7 0.008908 0.00806 0.00	Total Plant in Service	는 t	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
LBSUB1	Total Operation and Markenance Expenses (Labor) Sub-Total Prod. Trans. Dist. Quet Acct and Quet Service	OMSUB2	0.003566	0.008123	0.001346	0,001524	0.001033	0.008784	0.001580
LBSUB2	Total Steam Power Operation Expenses (Labor)	LBSUB1	'	ļ ,	'		r	,	•
Caperation Expense (Labor) LBSUBS	Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		•	•	,		,	•
Compared (Labor) LBSUB5 LBSUB7	Total Hydraulic Power Operation Expenses (Labor)	FBSDB3		•	•			. ,	
abor Expenses LBTRAN 0.0385/7 0.067715 0.039495 0.044698 0.031592 LBDM 0.058577 0.056773 0.003046 0.003044 0.003044 0.003044 0.003044 0.003044 0.003044 0.003044 0.003074 0.003074 0.003074 0.033074 0.0041542 0.029361 0.029361 0.0041542 0.0041542 0.0041542 0.0041542 0.0041542 0.0041542 0.0041542 0.0041542	Total Other Power Generation Expenses (Labor)	LBSUBS						•	•
Aration Labor Expense LBDO 0.0385/7 0.087715 0.03495 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.044699 0.031592 0.03	Total Transmission Labor Expenses	LBTRAN	Ü	• ;	•	• !		, !	, ;
Construct Lator expense	Total Distribution Operation Labor Expense	PBD0	0.038517	0.087715	0.039495	0.044698	0.031592	0.170681	0.029405
PGP 0.008908 0.020274 0.036705 0.041542 0.028361 If PPRTL 0.008009 0.00024 0.041549 0.028341	Iotal Lustribution Maintenance Labor Expense Sub-Total Labor Exp	LBSUB7	0.008017	0.018248	0.033034	0.037386	0.026424	0.019830	0.022719
PPKIL AMBODO O OOO774 O AMETRO O ADORA	Total General Plant	P G-	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
	Total Production Plant Total Interesting Digns	PPK:	8008000	1,0000	90736700	0.041543	0.029381	0.002145	0.025244

OFFICE OF THE A1. ... AY GENERAL KU Cost of Service Study Functional Assignment and Classification

Customer

Description Name Fanctional Vectors F001 Poles, Towers and Fixtures F002 Powerhead Conductors and Devices F003 Underground Conductors and Devices F004 Line Transformers F004 Services F006 Meler Reading F006 Meler Reading F010 Transmission F011 Load Management F011 Production Plant F012 Production Plant F018 Production Plant F018 PROFIX PROFIX Steam Generation Operation Labor F020 Steam Generation Maintenance Labor F020	Vactor	00000000000000000000000000000000000000	0000000 0000000 0000000 0000000 0000000	0.000000 0.000000 0.000000 0.000000 0.000000
Equipment Towers and Fixtures Towers and Fixtures and Conductors and Devices anstromers ass Lighting Seeding Ission Issio		0000000 0000000 00000000 00000000 000000	0.00000 0.000000	0.00000 0.000000 0.000000 0.000000 0.000000
Equipment Towers and Fixtures Towers and Devices Town Conductors and Devices ansformers as Lighting Veeding Ission Ission Seration Labor Ceneration Maintenance Labor Ceneration Maintenance Labor		000000000000000000000000000000000000000	0,000000 0,000000 0,000000 0,000000 0,000000	0.00000 0.000000 0.000000 0.000000 0.000000
Towers and Fixtures and Conductors and Devices round Conductors and Devices ansformers ansformers ansformers ansformers ansformers ansformers ansformers ansformers Generation Cperation Labor X Generation Maintenance Labor		00000000000000000000000000000000000000	0,000000 0,000000 0,000000 0,000000 0,000000	0000000 0000000 0000000 0000000 0000000
and Conductors and Devices ansformers se siphting teading ilssion tisnsion		000000000000000000000000000000000000000	0.000000 0.000000 0.000000 0.000000 0.000000	0000000
round Conductors and Devices ansformers ss Lighting seading itssion itssion faragement tion Plant X Generation Operation Labor X Generation Maintenance Labor		000000000000000000000000000000000000000	0,000000 0,000000 0,000000 0,000000 0,000000	0000000 0000000 0000000 0000000 0000000
ansformers ss Lighting leading		000000000000000000000000000000000000000	0,000000 0,000000 0,000000 0,000000 0,000000	0.00000 0.000000 0.000000 0.000000 0.000000
se Selfing Sel		000000000000000000000000000000000000000	0,00000 0,0000 0,000 0,0000 0,0000 0,0000 0,0000 0,0000 0,000	000000 000000 000000 000000 000000 00000
ighting seeding ission ission isnepament tion Plant Generation Operation Labor X Generation Maintenance Labor		000000000000000000000000000000000000000	0.00000 1.00000 1.00000 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 1.0000 1.0000	0000000
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Seeding ission ission tion Plant Generation Operation Labor K Generation Maintenance Labor		000000000000000000000000000000000000000	0.00000 0.0000 0.000	0.000000 0.000000 0.000000 0.000000 0.000000
leading lission langement tion Plant ton Plant Generation Operation Labor Generation Maintenance Labor		000000000000000000000000000000000000000	0.000000 0.000000 0.000000 0.000000 0.000000	0.000000
ission fangement dion Plant Generation Operation Labor X Generation Maintenance Labor		000000000000000000000000000000000000000	1,000000 0,000000 0,000000 0,000000 0,000000	0000000 00000000 00000000 00000000 00000
ission lanagement tion Plant Generation Operation Labor X Generation Maintenance Labor		000000000000000000000000000000000000000	0.000000	0.000000
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		0.000000	0.000000	0.0000000000000000000000000000000000000
		1.00000	000000	000000000000000000000000000000000000000
		1.00000	0.00000	0.000000
		1,00000	0.000000	0.00000
Hydraulic Generation Operation Labor		1,00000	0.000000	0.000000
2		1.00000	0.000000	0.00000
Distally dies Onemation Labor		1.00000	0.000000	0.000000
		1.00000	0.000000	0.00000
5		2000	1.000000	0.00000
Ф			1.000000	0.00000
Customer Service Expense		000000		•
Customer Advances F027		•	•	
		•	,	•
		, 000		
Mer Fremises - Accum Depr		OMM.		,
Generators - Energy F015		000000	0.00000	0.00000
Energy		0.00000	0.00000	000000
Internally Generated Functional Vectors				
Catal One of Tenan and Nat Disast	Cetto			
	1000	•	•	•
Iotal Distribution Plant	POIS			•
Total Transmission Plant	PTRAN	•	•	•
Operation and Maintenance Expenses I ess Purchase Power	OMI PP	0.063852	0.012756	•
The Danies	200		•	•
	2 :	0.460000	000000	
local Lyberation and Marmenance Expenses (Labox)	2	0.132003	0.014034	
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2	0.03470	0.009241	•
Total Steam Power Operation Expenses (Labor)	18SUB1		•	•
Total Charm Desire Consention Heistensons Events (1 short	cataa		,	,
El Steam Power Centeration Mean of Expense (Labor)	790007	•		•
fotal Hydraulic Power Operation Expenses (Labor)	LBSUB3			
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4			
Intel Other Prover Ceneration Expenses (Labor)	BSURS		•	•
	3300			
Iotal Transmission Labor Expenses	LBIKAN	•	•	•
Total Distribution Operation Labor Expense	COST	•	•	•
Total Distribution Maintenance Labor Extransa	MORT		,	•
Out Total I also Eur	10000	A 4EDEEK	0.014000	
FIGURE LEADY EXP	LBSCB.	0.132000	0.014089	•
lotal General Plant	3			•
Total Production Plant	PPRT.	•	ţ	•
Total Intendible Plant	L\#d		•	•

Exhibit DHBK - 5

Electric Cost of Service Study Allocation of Costs to Customers

OFFICE OF THE A1 ... Y GENERAL KU Cost of Service Study
Class Altocation
12 Months Ended
September 30, 2003

\$ 796,642,560 \$ \$ 280,911,013 \$ \$ 280,916,531 \$ \$ 280,916,531 \$ \$ \$ 280,911,013 \$ \$ \$ \$ 1,456,988,104 \$ \$ \$ 17,460,208 \$ \$ \$ 213,578,04 \$ \$ 382,743,709 \$ \$ 80,566,020 \$ \$ 80,566,020 \$ \$ \$ 115,050,389 \$ \$ 216,729,004 \$ \$ 216,729,004 \$ \$ \$ 115,050,389 \$ \$ \$ 115,050,389 \$ \$ \$ 115,050,389 \$ \$ \$ 115,050,389 \$ \$ \$ \$ 115,050,389 \$ \$ \$ \$ 115,050,389 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Allocation		Total	Residential	All Electric Residential	Secondary	Primary
Property Property	1			System	Rate RS	Rate FERS	688	GSP
Part Part								
Price Peak This Pulpons BDEM 1962, 260								
Park	SIAT	_	•	796,692,560 \$	127,054,367	\$ 148,298,081	53,138,816	2,427,446
### This Purple E01	Sign		,	390,360,031	54.380,132		26.084.047	184.791
Park Peak	5 E			***	4	• •	•	
PLINE PLINE BDEM 1,456,989,104	Sid Sid Sid Sid Sid Sid Sid Sid Sid Sid		•••		•	,	,	•
PLTRE BDEM 17,000,000,000,000,000,000,000,000,000,0	r Peek TPIS		•••	***	. 0000 000	224 050 250	* *************************************	4 306 623
Off Peak TPIS PLTRID PPDWDA \$ 220,882,586 Summer Peak TPIS PLTRP PPSDA \$ 117,483,286 Summer Peak TPIS PLDPS NCPP \$ 54,377,934 TPIS PLDPLS NCPP \$ 98,566,020 Recondary Lines TPIS PLDPLD NCPP \$ 97,580,433 TPIS PLDPLD NCPP \$ 97,580,433 TPIS PLDPLD NCPP \$ 97,580,433 TPIS PLDRLD YECUst00 \$ 91,578,071 PLDRLD YECUst00 \$ 91,578,071 TPIS PLDLTD YECUst00 \$ 91,578,004 PLDLT YECUst00 \$ 91,578,004 PLDLT YECUst00 \$ 110,657,380 TPIS PLDSCL YECUst00 \$ 115,059,380 PLDSCL YECUst00 \$ 110,657,380 PLDSCL YECUST0 \$ 115,059,380 PLDSCL YECUST0 \$ 115,059,380 PLDSCL YECUST0 \$ 115,057,380 PLDSCL YEC		_	v >	1,456,969,104 \$	239,669,045	•		50,020,4
Orl Peak TPIS PLTRI PPEDA \$ 220,882,088 Summer Peak TPIS PLTRT PPSDA \$ 4,387,208 Summer Peak TPIS PLDPS NCPP \$ 4,387,834 Summer Peak TPIS PLDPIS NCPP \$ 98,566,020 Recondary Lines TPIS PLDPIS NCPP \$ 98,566,020 TPIS PLDSIC YECUst00 \$ 98,566,020 TPIS PLDSIC YECUst07 \$ 98,566,020 TPIS PLDSIC YECUst07 \$ 98,566,020 TPIS PLDLT YECUst07 \$ 98,566,020 TPIS PLDLT YECUst07 \$ 98,566,020 TPIS PLDLT YECUst07 \$ 98,578,020 TPIS PLDLT YECUst07 \$ 98,13,678 TPIS PLDKT YECUst07 \$ 91,316,788 TPIS PLOMC C02 \$ 91,316,788 TPIS PLOMC YECUst04 \$ 99,913,878 TPIS PLOSC YECUst04 \$ 99,913,878 <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td>000 100 10</td> <td>670</td>			•				000 100 10	670
Winder Peak TPIS PLINT PPYDIA 17,435,004 Summer Peak TPIS PLDRS NCPP \$ 45,337,304 TPIS PLDBLS NCPP \$ 96,566,020 TPIS PLDBLD NCPP \$ 96,566,020 TPIS PLDBLD NCPP \$ 245,734,706 TPIS PLDBLD NCPP \$ 96,566,020 TPIS PLDBLD YECU4107 \$ 96,566,020 TPIS PLDBLD YECU4107 \$ 96,566,020 TPIS PLDLT YECU4107 \$ 96,743 TPIS PLDKT YECU4107 \$ 96,149,239 TPIS PLDKC C02 \$ 91,379,904 Member TPIS YECU4106 \$ 91,329,987 TPIS PLCSI YECU4106 \$ 96,913,878 TPIS PLCSI YECU4106 <td< td=""><td>SIEL I</td><td></td><td>•••</td><td>220,862,566</td><td>35,222,562</td><td>v» •</td><td>7.004.020</td><td>358.715</td></td<>	SIEL I		•••	220,862,566	35,222,562	v» •	7.004.020	358.715
### PLDPS NCPP \$ 392,743,708 #### PLDPS NCPP \$ 392,743,708 ###################################	24 th		4 W	54 387 934 \$	11.182.250	\$ 9.232.356	5,375,513	143,186
TPIS	2		44	392,743,708	63,702,518		\$ 27,401,855	1,172,848
TPIS								
TPIS			•	,	•			
TPIS PLDPLS NCPP \$ 86,566,020 TPIS PLDPLD NCPP \$ 97,560,483 TPIS PLDPLD NCPP \$ 97,560,483 TPIS PLDPLD NCPP \$ 97,560,483 TPIS PLDSLD NCPP \$ 97,560,483 TPIS PLDSLD NCPP \$ 97,560,483 TPIS PLDLT NCPL \$ 97,500 \$ 97,500 TPIS PLDLT NCPL NCPL \$ 97,500 TPIS PLDLT NCPL \$ 116,050,399 TPIS PLDSC NCL NCL \$ 116,050,399 TPIS PLDSC NCL							000	200 037
TPIS			••		19,717,482	28,943,434	10,933,563	450,502
Pick Pick	Ē		•				,	
TPIS PLDSLD TECURIOR \$ 2.3,570,071			• ••	97,580,493 \$	19,520,333	•••	\$ 10,824,242	449,096
This PLDSLC TCCuetOT \$ 45,145,1204 This PLDLT TCCuetOT \$ 56,146,1204 This PLDLT TCCuetOT \$ 56,146,1204 This PLDLT TCCuetOT \$ 116,060,1390 This PLDNC C02 \$ 115,060,1390 This PLDNC TCCuetOT \$ 115,029,387 This PLDNC TCCuetOT \$ 61,329,987 This PLDNC TCCuetOT \$ 69,913,878 This PLCNE TCCuetOT \$ 69,913,878 This This PLCNE TCCuetOT \$ 69,913,878 This This TCCuetOT \$ 69,913,878 This This TCCuetOT \$ 69,913,878 TCCuetOT \$ 69,913,878 This TCCuetOT \$ 69,913,878 This TCCuetOT \$ 69,913,878 This TCCuetOT \$ 69,913,878 TCCuetOT \$ 69,			•	213,578,071	96,148,230	••	29,874,404	40,170
TPIS			.	24,671,204	6,603,778	5 808,015 6 18,835,529	7 809 01	
Paragraphing PLD, TD SICD \$ 101.657.830 PLD, TD PLD, T	2		• •	391,979,004	147,574,371		\$ 53,374,448	489,286
TPIS PLDITO SICD \$ 101657830 TPIS PLDITO TECAUATO \$ 101657840 TPIS PLDITO TECAUATO \$ 116,050,389 TPIS PLDITO TECAUATO \$ 116,738,238 TPIS PLDISOL TECAUATO \$ 69,913,878 TPIS PLOS TECAUATO \$ 69,913,878 TPIS PLOS TECAUATO \$ 101,329,987 TPIS TP								
Pris Priority \$ 110,000,399 Priority \$ 216,708,239 Priority \$ 216,708,239 Priority \$ 216,708,239 Priority \$ 1315,388 Priority \$ 1329,987 Priority			•••	101,657,830 \$	27,210,904	•••		
TPIS PLDSC C02 \$ 81.315,388 TPIS PLDMC C03 \$ 61,329,687			· •	216,708,229	79,055,039	74,893,861	36,878,491	,
TPIS PLDSC C02 \$ 81.315,388								
TPIS PLDMC CD3 \$ 61,329,987			•		35,148,658	\$ 25,870,409	\$ 15,355,029	•
TPIS			•		18,045,858	\$ 14,018,441	\$ 14,057,448	58,815
TPIS PLDSCL YECuetO4								
TPIS PLCAE YECUst06 \$. TPIS PLCS YECUst06 \$.	SIGI		•		•		•	,
ries & Linfo. TPIS PLCSI YECUs106 \$. TPIS PLSEC YECUS106 \$.	SIGT	-	•	•	•		,	,
TPIS PLSEC YECUMO6 \$			•	,	•	•	,	
			•		•			,
Total \$ 2,768,525,318 \$	KT		•		602,912,970	\$ 695,093,372	\$ 261,833,403	\$ 6,500,183

OFFICE OF THE A: 2.9 GENERAL.
KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	ž	Name	Allocation	Com	Combined Light & C Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Commilled TOD Primary LCIP	Large Committed TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Plant in Service					:						
Power Production Plant	Sign	9000	ng/o		189 101 709 8	46.474.083	701.881	\$ 96.901.642	\$ 28,164,770	\$ 17,799,682	••
Production Demand - Winter Peak	z d Set	25.5	PPWDA	• ••	72,095,129	16,812,684	\$ 221,103	\$ 32,457,681	8,926,969	\$ 5,452,635	\$ 11,134,697
Production Demand - Summer Peak	StdL	PLPPOP	PPSDA	•	63,666,617	13,941,964	\$ 234,890	\$ 25,608,043	5,874,677	4,545,249	
Production Energy - Off Peak	Sign Sign	4 o	5								,
Conductor transport School Dank	Z Z	didd d	i 5	• •	•						
Total Power Production Plant	!	PLPPT	İ		324,863,456 \$	77,228,732	\$ 1,157,975	\$ 154,967,366	\$ 42,966,436	\$ 27,797,588	\$ 53,275,165
Transmission Plant											
Transmission Demand - Off Peak	TPIS	P.TRB	BOEN	••	52,423,596	12,883,747	194,579	28,883,493	7,807,960	4,934,505	* > **
Transmission Demand - Winter Peak Transmission Demand - Summer Peak	S E	4 4 5 4	V CSA	n 41	13,120,695	2,873,22	\$ 48,428	5,277,417	1,210,679	\$ 936,705	1,742,844
Total Transmission Plant	2	PLTRT	<u>.</u>	•	86,915,190	20,740,691	\$ 308,547	\$ 41,762,224	\$ 11,864,834	\$ 7,487,515	•
Distribution Poles Specific	RPIS	PLDPS	NCPP	•	,					, **	,
Distribution Substation General	TPIS	PLDSG	ACP	•	19,783,874 \$	4,777,009		\$ 8,318,554			\$ 2,567,476
Distribution Primary & Secondary Lines	į	č	Ç	•	•						•
Primary Specific	2 E	2 4 2	S C D	* •	19.586.062	4,729,246		\$ 8,235,379	,		\$ 2,541,804
Primary Customer	TPIS	기기	YEC-18108	•	5,489,166 \$	130,766		\$ 10,683	•	\$ 17,521	4
Secondary Demand	TPIS	PLOSID	SICD	•	3,447,280 \$	•				208,001	
Secondary Customer Their Duther John Delman & Recondary Lines	TPIS	PDSLC	YECust07	•• ••	29.887.029	4.880.011		\$ 8,246,083		\$ 230,132	\$ 2,560,180
Colai Chaumainean Parmany et decorately Lines		1		•	-		•	•			
Distribution Line Transformers	SIGL	9	Sico	•	14.204.579					\$ 857,069	
Customer	TPIS	PLDLTC	YECust07	*	2,969,818	•		,	•	5 8,447	
Total Line Transformers		PLOCT		•	17,164,395	•	49	•	, ••	\$ 966,516	
Distribution Services Customer	TPIS	PLDSC	20 0	•	4,840,138 \$	•		•	•	\$ 15,531	•
Distribution Meters Customer	TPIS	PLDMC	890	•	13,319,463 \$	420,785	\$ 12,450	\$ 149,216	\$ 34,099	\$ 89,971	\$ 124,623
Distribution Street & Customer Lighting Customer	TPIS	PLDSCL	YECUSTON	••	,	•					•
Customer Accounts Expense Customer	TPIS	PLCAE	YECuet06	•	,	•		•			
Customer Bervice & Info. Customer	SIGT	PLCS	YECust08	•	•	•	,				•
Sales Expense Customer	SI _M	PLSEC	YECust08	44	,	•	,	•	•	•	•
Total		된		•	496,853,543 \$	108,027,229	\$ 1,478,972	\$ 213,443,423	\$ 54,865,389	\$ 36,487,232	\$ 72,908,798

OFFICE OF THE A: "Y GENERAL KU Cost of Service Study Class Allocation

Description Plant in Service Power Production Plant	1	,		0017	<u>.</u>	Tan	ddM		LMPT	E S	
Pant in Service Power Production Plant		A Maria	Vector	E							
Power Production Plant											
		i		•	DE0 204	5 201 264	2 821.199	•	6,137,813 \$	624,774	
Production Demand - Off Peak	S of F		BUEN PPWIDA	. K	2,610,628 \$	2,304,196	1,039,456	•>	2,917,470 \$	270,486	
Production Demand - Wither Police Description Demand - Suppries Deak	TPIS I	dOdd id	PPSDA		532,069 \$	1,338,691	\$ 590,077	. ,	1,685,186	080'007	
Production Energy - Off Peak	TPIS	PLPPEB	<u>6</u>	•	•	•				•	
Production Energy - Winter Peak	TPIS	PLPPEI		••				• •/	49	•	
Production Energy - Summer Peak Total Power Production Plant	Sign.	PLPPEP	E01	* *	10,092,989 \$	8,844,152	4,250,732	•	10,740,448 \$	1,181,950	
Transmiseion Plant	SIGL	PLTRB	MECH	**	649,566 \$	1,441,917	\$ 726,660	44	1,701,551	173,203	
Tenenticator Demand - Winder Peak	IPIS	P. TR.	PPWDA	••	773,859 \$	683,025	•••	y = 40	247.288.8	59.082	
Transmission Demand - Summer Peak Total Transmission Plant	Ş Ş	PLTRP	₩Q\$dd	io n n	315,736 \$ 2,739,180 \$	2,400,825	• ••	• ••	2,913,653 \$	312,484	
Distribution Poles	ğ	0	000	•	**		•	**	•	•	
Specific	2	2	į	•							
Distribution Substation General	ŞİFI	PLDSG	ACPP	•	732,259 \$	•	\$ 338,240	••		120,171	
Distribution Primary & Secondary Lines		i	!		•			•		•	
Primary Specific	S S S	2 2 2 3 3 4 5 5 5			724.937		334.858	***	•	118,969	
Primary Demand	S SE	550	YECuet08	• ••	8,974	•	***	67 4	,	3,003,764	
Secondary Demand	SIAL	PLDSLD	SICD	•	•	•		A 4/1	• • •	780,460	
Secondary Customer Twel Distribution Polymery & Secondary Lines	E S	PLDSLC	YECU#107	n ••	733,911		335,713	**	,	3,966,883	
										1	
Describeron Line Transformers	TPIS	PLOLTO	SICD	•	•	•	•••	•••	,	1 810 681	
Customer Customer Total Live Tenstomers	SIAL	P.D.70	YECust07		, ,		· ·	o eo	,	1,849,128	
Distribution Services Customer	TPIS	PLDSC	C02	•		•	•	so.	,	•	
Distribution Meters Customer	TPIS	PLDMC	893		\$ 60,349	28,797	\$ 17,050	"	38,393 \$	616,734	
Distribution Street & Customer Lighting Customer	ZI-	PLDSCL	YECusto	••	,			•		•	
Custemer Accounts Expense Customer	TPIS	PLCAE	YECust05	•	,		·	•		•	
Customer Service & Info. Customer	TPIS	PLCS	YECUSTOB	49			•	•		•	
Sales Expense		i		•	•			•	•	•	
Customer	TPIS	F.SEC	YECUSTUB	•			• ,		* ***	B 040 331	
Total		ደ ተ		÷	14,358,868 \$	11,304,773	6,098,123		484,280,5T		

OFFICE OF THE A. 2V GENERAL KU Cost of Service Study Class Allocation

			Attornation	42.42	AH Elesane Sehool	Electric Space	Meter Dumpin	5	į	Q control (bearing	Ĭ	Private Outdoor	Customer Outfloor Linbtloo	Special
Description	Ref	Name	Vector		AES	ĸ	₹		1	21.80	Dec St Lt		COL	ŏ
Plant in Service														
Power Production Plant														
Production Demand - Off Peak Destruction Demand - Winder Beak	TPIS SIGT	60 G	BDEM	. ,	4,839,135	829,986	\$ 821,468		., .	1,945,643	77.245	3,018,191	468,542	\$ 22,377,050
Production Demand - Summer Peak	SET	didd id	PPSDA	• ••	286,680	286.690			•	***	2	100,010,01	,	• •
Production Energy - Off Peak	SIGT.	P.PPEB	E01	**			45	•	*	,	,	,		**
Production Energy - Wirter Peak	TPIS	P. PPE	E04	••	•		•		•	•	-			
Production Energy - Summer Peak	TPIS	pi ppEp	E01	•••	. 2000 210	1 207 162	. 708 660	· •••	•	* *************************************		970 070 9	780 403	. 0340348840
		į		•	010,080,0	1,387,182	•		•		016,601		105,105	٠
Transmission Plant														
Transmission Demand - Off Peak	TPIS	P.TRB	BOEM	•	1,341,526	230,082	•			539,380	30,828	\$ 836,716	\$ 129,891	•
Transmission Demand - Winter Peak Transmission Demand - Summar Peak	S C	12 to	ADWD4	•• ••	50,179	59 082	182,544		u	385,435	22,028	588,738	97,948	5 3,034,517
Total Transmission Plant	? :	PLTRT		• ••	1,480,787	369,354	• ••	· ••	•	824.814	52,857 \$	1,435,454	\$ 222,839	**
Distribution Poles														
Specific	Sid	SdC]d	NCPP	ø	•		•	· ••	44	,	•	,	•	
Distribution Substation General	RPIS	PLDSG	¥CP _P	•	120,171	\$ 120,171	\$ 98,150	S	•	279,504	15,975	\$ 402,383	\$ 62,486	\$ 781,508
Distribution Primary & Secondary Inex														
Paragraphic of the career of t	TPIS	PLOPLS	ACP .	•	,		•	•	•	•	•	,	•	•
Primary Demand	TPIS	PLOPLD	NCPP	•	118,969	118,969	•	*	"	278,709 \$	15,815	398,360	\$ 61,841	\$ 773,894
Primary Customer	SIGT I	PLDPLC	YECust08	•	123,926	131,714	۰.	₩.		3,180,920 \$	257,258	3,220,996	\$ 503,927	
Secondary Certains	N E		SECT.	•	25,058	20000	۰.		• •	\$ 080 228	400, 74	40,801	07.,	
Securities Customers Secondary Lines	<u>p</u>	PLDLT		• •	331,199	341,034	433,571		• • • • • • • • • • • • • • • • • • •	4,324,176	342,456	4,512,881	705,506	\$ 773.694
Oletribution (ine Transformers														
Demand	TPIS	PLDLTD	SICD	*	229,468	\$ 229,468	•	**	**			189,137	\$ 29,361	•
Customer	TPIS .	PLDITC	YECust07	•	66,823	71,022	\$ 22,121	Z #REF	•	1,715,185 \$	138,716	1,738,794	\$ 271,723	•
Total Line Transformers		PLDLT		•	286,291	300,489			••			1,925,831	\$ 301,084	•
Distribution Services Customer	TPIS	PLDSC	C02	•	64,483		\$ 21,142	**	47	,	,		,	
Distribution Meters														
Customer	TPIS	PLDMC	C03	*	138,544	,	\$ 59,367	. * 76	**	•	,		•	8,586
Distribution Street & Customer Lighting Customer	SidT	PLDSCL	YECust04	•	,		•	**	•	45,936,383 \$	5,793,288 \$	15,655,673	\$ 2,528,533	
5														
Customer Accounts Expense Customer	Stan	PLCAE	YECustos	*	,	,	•	#REF	•	•	,			
Customer Service & Info. Customer	ZP4S	PLCSI	YECust06	•		,		#REF	•				,	,
Sales Experse Customer	SIG	18. CHS	YECUSTOR	•	,		•	#REF	••				,	
Total		P.T		•	7,827,787	\$ 2,518,211	\$ 4,090,247	(7 #REF!		56,547,398 \$	6,535,748 \$	28,970,368	4,602,531	\$ 54,725,147

OFFICE OF THE A1 2.7 GENERAL.
KU Cost of Service Study
Class Albocation
12 Mooths Ended
September 30, 2003

### Production Plant Production Plant			_					1,532,667 756,807 430,884 2,731,157 2,731,157 319,981 169,083 66,083 567,897
Second colored Color					.		33,561,349 15,538,342 16,469,219 16,469,219 17,004,877 2,546,084 13,029,774 13,029,774	- 4
State Stat					.		5. 16,469,219 16,469,219 16,469,219 16,469,219 16,469,219 16,469,119 16,469,119 16,69,11,833	- 2
State Stat					· · · · · · · · · · · · · · · · · · ·		16,469,219 8 65,568,910 7,004,871 3,468,809 2,468,909 13,029,774 13,029,774 6,911,833	N
Calcinic Energy of Peak NTPLANT UPPERE EDIT \$			_ << 26		<u>=</u>		\$ 6,911,833	αi
Mitchest Mitchest					÷ iii ii ii ii ii ii ii ii ii ii ii ii i	,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 6.911,833	N
Private Production Plant Private Priva			< < E		÷ in the second		86,558,910 7,004,871 3,468,809 2,556,084 13,029,774 \$	Ni Ni
Institution Plant WIPAMI UPTR BOCK 1 (64.27, 66.9) 1 (64.27, 69.9) 1 (24.27, 59.9) 1 (28.83.9)						અલ્લા અલ્લ	\$ 7,004,871 3,468,809 \$ 2,556,084 13,029,774 \$	
Markada Instance Beach 16,000,1669			~~~ « « « « « « « « « « « « « « « « « «			~~~	\$ 7,004,871 \$ 3,468,806 \$ 2,556,034 13,029,774 \$	
Transition Definited - Winfred Peak WIPLANT UPTRO PEDA 3 0000000000000000000000000000000000			, « « « « « « « « « « « « « « « « « « «				3 2,466,884 5 2,466,884 5 13,029,774 5 2,694,774 5 2,694,774 5 2,694,774 5 3,5	
Particle Particle) 46 46 40	13,026,774 13,026,774 5 6,911,833	
Indicate Debase NTPLANT UPDBS NCPP 3 62,310,147 5 12,44,734 5 16,287,072 5						us us	6,911,833	
March Substation			, a aaaa 80 <u>4</u>				6,911,833	
Indicate Substance Indicat			en en en en			44	6,911,833	
Public P			808 ** ** ** *	61,687,129	12,340,107			
way Specification NTPLANT UPDELO NCPP 5 61.687,128 12,340,103 18,114,128			99	61,687,129	12,340,105	•	•	
way Customer MTPLANT UPDBLC YECUsetO \$ 136 016 824 \$ 60,781,700 \$ 64,247 575 \$ 64,247 575 \$ 64,247 575 \$ 64,247 575 \$ 64,247 575 \$ 64,247 575 \$ 64,247 586 \$ 136,016,824 \$ 60,781,700 \$ 14,007,190			801	100 040 401			» v	283,903
Orday Demand NTPLANT UPDSLC YECUMED \$ 15,589,331 \$ 14,478,883 \$ 19,071,183 <th< td=""><td></td><td></td><td>•</td><td>130,010,824</td><td>\$ 60,781,700</td><td>•</td><td>•</td><td>25,394</td></th<>			•	130,010,824	\$ 60,781,700	•	•	25,394
Description Primary & Secondary Lines UPDLT SICD S		Ī	407	15,596,311	15,995,098	w «	.	
button Name IntpLANT UPDLTD SICD \$ 64.264,686 \$ 17.201,825 \$ 22.987,430 \$ 32.774,131 \$ 24.337,968 \$ 47.345,396 \$ 49.875,896 \$ 47.345,376 \$ 47.345,376 \$			**	247,796,037	93,291,588		•	309,297
Indicate			•					
Line Transformers Line Transformers 136,996,706 3 4976,966 47,345,399 4 Button Barrices NTPLANT UPDSC CO2 \$ 51,404,873 \$ 22,219,806 \$ 16,334,409			407	22,284,886	32,724,131	A =1		
button Services In Judge COZ \$ 1,404,873 \$ 22,219,808 \$ 16,354,409			•••	136,995,706	49,975,956	• ••	\$ 23,313,350 \$	•
Duttion Means Introduction Means Introduction Server 11,467,969 \$ 1861,990 \$ 11,467,969 \$ 1861,990 \$ 11,467,969 \$ 11,467,97,969 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$ 11,467,979 \$			•			•	900 900	
Dutton Means Internal NTPLANT UPDMC C03 \$ 38,770,770 \$ 11,407,989 \$ 8,881,990 \$ 881,990 \$ 10,891,990 \$ 1,891,990			•			•	20, 100, 100	
Induction Street & Customer Lighting NTPLANT UPCAE YECUSTOS \$			•			••	\$ 6,896,648 \$	37,181
Amer Accounts Expanse INTPLANT UPCAE YECUstOS \$. \$. \$. \$. \$. \$. \$. \$. \$. \$			**			us		
Amer Sevice & Info. NTPLANT UPGSI YECUstOB \$. \$. \$. \$. \$. \$ ioner is a series of the control of the contr			\$03					
Expense S S S S S S S S S S S S S S S S S S S		·	\$015	,				•
			\$000				,	
UPT 8 1.688.143.742 \$ 370.975.852 \$ 424.816.229 \$	ā		••			49	•	3.922.104
Total			UPDSC. UPDSCI. UPCAE UPCSI	UPDSC C02 UPDMC C03 UPDSCL YECUROM UPCAE YECUROM UPCSI YECUROM UPSEC YECUROM	UPDSC C02 \$ 51,404,873 UPDMC C03 \$ 38,770,770 UPDSCL YECustod \$ 44,187,219 UPCAE YECustod \$ - UPCSI YECustod \$ - UPSC YECustod \$ - UPT \$ 1,698,143,742	UPDSC C02 \$ 1,404,873 \$ UPDMC C03 \$ 38,770,770 \$ UPDSCL YECLURIOS \$ 44,197,219 \$ UPCAE YECLURIOS \$ \$ UPSCC YECLURIOS \$ \$ UPSCC YECURIOS \$ \$ UPT \$ 1,698,143,742 \$	UPDSC C02 \$ 51,404,873 \$ 22,219,808 \$ UPDMC C03 \$ 38,770,770 \$ 11,467,989 \$ UPDSCL YECustod \$ 44,187,219 \$ \$ UPCAE YECustod \$ \$ \$ UPCSI YECustod \$ \$ \$ UPSCC YECustod \$ \$ \$ UPSC YECustod \$ \$ \$ UPSC YECustod \$ \$ \$	UPDSC C02 \$ 61,404,873 \$ 22,219,808 \$ 16,354,408 \$ 9,706,838 UPDMC C03 \$ 38,770,770 \$ 11,487,986 \$ 8,881,890 \$ 8,886,648 UPDSCL YECU8104 \$ 44,187,219 \$ \$ \$ \$ UPCSL YECU8106 \$ \$ \$ \$ \$ UPSCC YECU8106 \$ \$ \$ \$ \$ UPSCC

OFFICE OF THE A: AY GENERAL KU Cost of Service Study
Class Allocation

Description	ž	9	Allocation	S	Combined Light & C Power I PS	Combined Light & Power Lipp	Combined Light & Power	Large Commfind TOD Primary	Large Comm/Ind TOD Transmission LOIT	High Load Factor Secondary HLFS	High Load Factor Primary HLEP
Net Utility Plant											
Power Production Plant											
Production Demand - Off Peak	NAPLANT	UPPPOB	BDEM	۰.	119,387,043	29,343,300	443,161	\$ 61,182,787	17,782,971	11,238,552	\$ 21,287,461
Production Demand - Summer Peak	NTPLANT		PPSOA	• ••	40.198.504	6,802,825	148.371	16,168,678	3,709,216	2,869,827	\$ 5,339,635
Production Energy - Off Peak	NTPLANT	UPPPEB	E01	•		•		49 (•		•
Production Energy - Winter Peak Production Energy - Summer Peak	NTPLANT		5 5	n 41				, , , , ,			
Total Power Production Plant		Tdddo		•	205,115,734 \$	48,781,496	\$ 731,134	\$ 97,844,939	\$ 27,128,604	\$ 17,551,122	\$ 33,637,439
Transmission Plant											
Transmission Demand - Off Peak	NTPLANT	PTRB	BDEM	۰.	24,927,787	6,126,312	\$ 92,523	\$ 12,773,780	3,712,740	2,346,392	\$ 4,440,233
Transmission Demand - Vultion Peak Transmission Demand - Summer Peak	NTPLANT	2 5 5 5 7	PPSDA	• •	6,238,982 \$	1,366,237	\$ 23,028	2,509,449	\$ 575,686	445,410	\$ 828,734
Total Transmission Plant		UPTRT		•	41,328,782 \$	9,862,344	\$ 148,718	\$ 19,858,231	\$ 5,548,710	3,560,368	\$ 6,838,435
Distribution Poles Specific	NTPLANT	sdadn	d ON			•				,	
Distribution Substation General	NTPLANT	UPDSG	NCPP	•	12.506.705 \$	3.019.858		5.258.712			\$ 1,623,072
		}					•	!	•		
Distribution Primary & Secondary Lines Primary Specific	NTPLANT	UPDPLS	d S	47	,						•
Primary Demand	NTPLANT	UPOP U	G C	•	12,381,654 \$	2,989,671	,	\$ 5,206,132		,	\$ 1,508,844
Primary Customer	MPLANT	UPDPLC	YECUSTOB	••	3,470,088 \$	82,686		6,754		11,078	\$ 11,618
Secondary Demand	TPI ANT		VEC.unth7	•	6 703,871,2					2015	
Total Distribution Primary & Secondary Lines		UPDLT			18,944,155 \$	3,072,337	,	\$ 5,212,885		\$ 145,482	\$ 1,818,460
Distribution Line Transformers											
Demand	NTPLANT	UPOLTO	SICD	•••	8,979,861			,	•••	541,810	
Customer Total Line Transformers	2	H	TECUSIO!	~ ~	10,850,758					5.47,783	* **
Distribution Services											
Customer	NTPLANT	CPDSC	20 00	••	3,059,772 \$	•			•	9,818	
Distribution Meters Customer	NTPLANT	UPDINC	8	•	8,420,120 \$	286,006	7,870	\$ 94,329	\$ 21,557	56,877	\$ 78,782
Distribution Street & Customer Lighting											
Customer	NTPLANT	UPDSCL	YECust04	•	,			•	•		
Customer Accounts Expense Customer	NTPLANT	UPCAE	YECusto5	**			,	,	,		
Customer Service & Info. Customer	NTPLANT	UPCSI	YECUSION	•	,		,		,	,	
Sales Expense	TAP	Deserv	YEGHINDS	•	,	,			, 41		
		i		•	,		,				,
Total		UPT		••	300,226,025 \$	64,982,049	\$ 985,721	\$ 128,269,096	\$ 32,696,871	\$ 21,871,448	\$ 43,796,189

March Marc				Allocation	Const	Ž	Coal Mining Power Transmission	Large Power Mine Power TOD Primary	Large Power Mine Power TOD Trensmission		Combination Off. Peak
Interface Part Pa	Description	Ref	Name	Vector	Ì	MPP	MPT	LMPP	LMP	F	CWF
Proceedings Processing Pr	Wet Utility Plans										
March Channer Mith-Art UPPDID DOCKA 1,144,266 1,444,262 1,444,263 1,444,26	ower Production Plant										
Company Comp	Production Demand - Off Peak	NTPLANT	BOdddo	BOEM	**	3,756,956	3,284,029	\$ 1,655,001	•	3,875,358 \$	394,478
Major Political Engage Major Political Eng	Production Demand - Witter Peak	NTPLANT	E Gaden	PPWDA PD901	**	1,648,326	1,454,848	856,303	.	842,083	170,782
NETAMIN UPPER EN 1 1 1 1 1 1 1 1 1	Production Demand - Summer Peak	NA GE		۲ ا	n 4	400,100	840,237	3/2/208	٠.	* 988'500'.	STO.181
Post Production Pask NiPLANT UPPER Edit E	Description Energy - Oil Feet	ENA SEN		5 6	• •		•			•	•
Property Production Plant	Production Energy - Value of Death	TAN INTE	CHOCOL								
Michael Plant Mippart	otal Power Production Plant		TAGA	3	• ••						746,272
International content Peak INTPAMT INTEAMT INTPAMT INTEAMT INTPAMT INTEAMT INTPAMT INTEAMT INTPAMT INTPAMT INTPAMT INTPAMT INTPAMT INTEAMT INTPAMT INTPAMT INTPAMT INTEAMT INTPAMT INTEAMT INTEAMT INTPAMT INTEAMT ngmission Plant Transmission Demand - Off Deak	TIME IST.	agTo:	Made	•	784 380	685.842	345.539		808 100	82.350	
International Demand Summer Peats NTPLANT UPTRP PPSDA 1601444 1601444 1601444 1601444 1601444 1601444 1601444 1601444 160	Transmission Demand - Winter Peak	NTPLANT	E E	PPWDA	• ••	367,975	324,783	146,514	• •	411,226	38,126
Interface Inte	Transmission Demand - Summer Peak	NTPLANT	GET C	PPSDA	••	150,134	131,184	5 57 824	•••	165,137 \$	28,094
Public Prinary & Secondary Lines NTPLANT UPDSG NCPP Secondary Lines NTPLANT UPDSG NCPP Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Secondary Lines Secondary Lines NTPLANT UPDSG NCPP Secondary Lines Sec			2		•	1,302,490	1,141,508	1/8/8/10	•	1,380,462 3	140,578
Michael Mich	Hatribution Poles										
Purple P	Specific	NTPLANT	SdOd0	NCPP	•	•			••	••	•
NTPLANT UPDPLS NCPP 1	detribution Substation										
Decide Primary & Becondary Linear NTPLANT UPDPLO NCPP 1	General	NTPLANT	UPDSG	NCPP	•			\$ 213,824	•	•	75,968
NTPLANT UPDPLS NCPP 1	distribution Primary & Secondary Lines										
MTPLANT UPDSLD NCPP 1	Primary Specific	TAN TELEVITY	UPDPLS	d d	••			•	•••		
Part Part	Primary Demand	NTPLANT		NCPP		458.281		211,686	w •	,	75,208
Obsidity Customer WTPLANT UPDLTD YECURROT \$	Secondary Demand	NIPLANT	C C C C C C C C C C C C C C C C C C C	Sico	• •			• ••	, w		35,205
Distribution Primary & Seconday Lines UPDLT 453,664 \$ 212,228 \$ 212,228 \$ 5 <	Secondary Customer	NTPLANT	UPDSLC	YECust07	•	,		•	•	•	499,702
butdon Libral Transformers MTPLANT UPDLTD SICD \$. \$. \$. \$ Line Transformers NTPLANT UPDLTC YECU4807 \$. \$. \$. \$ Line Transformers NTPLANT UPDLTC YECU4807 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. . \$. <	otal Distribution Primary & Secondary Lines		UPDLT		•	463,964 \$		\$ 212,226	••	•	2,508,995
Indicate	satioution Line Transformers										
Line Transformers MTPLANT UPDLTC YECUst07 \$. . \$. . \$	Demand	NTPLANT	UPDLTD	SICD	•				••	,	145,062
Unbot Transformers UPDLTT S	Customer	NTPLANT	UPDLTC	YECust07	••	,		•	•	,	1,023,896
button Services Interior Button Services S	otal Line Transformers		CPD T		•	•			••	•	1,168,957
Londer INTPLANT UPDSAC CO2 \$ *	letribution Services										
button Meters Interest and Int	Customer	NTPLANT	UPDSC	C02	•		,	•	••	•	i
Indicate Indicate	stribution Meters										
Dustion Street & Customer Lighting NTPLANT UPDSCL YECustOd \$. \$. \$. \$. \$ Inmer NTPLANT UPCAE YECustOB \$. \$	Customer	NTPLANT	UPDMC	8	*			\$ 10,778	•		389,879
Indicate	istribution Street & Customer Lighting										
Intervente Intervente Yeoustob * </td <td>Customer</td> <td>NTPLANT</td> <td>UPDSCL</td> <td>YECust04</td> <td>•</td> <td>,</td> <td></td> <td>•</td> <td>••</td> <td>•</td> <td></td>	Customer	NTPLANT	UPDSCL	YECust04	•	,		•	••	•	
Anner Service & Info. NTPLANT UPCSI YECust06 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	ustomer Accounts Expanse	TNA SOTIN	TA CO	VECTOR	•	,	,	,			
Anther Sarvice & Info. NTPLANT UPGSI YECuet08 \$. \$			5		•	•	-	•	•	•	
Expense	ustomer Service & Info. Customer	NTPLANT	UPCSI	YECust06	•		,		••	,	•
IOTHER NTPLANT UPSEC YECURIOS \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	sies Expense										
UPT \$ 8,640,122 \$ 6,763,525 \$ 3,670,572 \$ 8,191,151 \$	Sustomer	NTPLANT	UPSEC	YECust06	•	•	,		••	• •	•
	帯状		Ē		••						5,038,650

OFFICE OF THE A: AY GENERAL KU Cost of Service Study Class Afficeation

Description	ž	en en	Allocation	8	All Eleatric School	Electric Space Heating Rider	Water Pumping		47	Street Lighting	Decorative Street Lighting	Private Outdoor Lighting	Customer Outdoor Lighting	Special
Net Utility Plant														
Power Production Plant Production Danson - Off Deals	TINGUCTA		1000	•		#70 7C3	ě	•	•	35	,			•
Production Demand - Winter Peak	NTPLANT		PPWDA	•		170.782	388.620	* ** : 2:	* • 1	820.979	10,217	1,900,658	197 979	5 14,128,858
Production Demand - Summer Peak	NTPLANT	dDdddn	PPSDA	**	181,013	181 013	\$ 228.1	\$	**		,		. '	\$ 5,920,485
Production Energy - Off Peak Production Energy - Winter Beak	FASTER PERSON		<u>.</u>				, 	.	•	,	,			
Production Energy - Summer Peak	NTPLANT	dedda	000	. «				* ed	9 46				• •	
Total Power Production Plant		Tdddn	i	•	3,407,180 \$	875,841	\$ 1,135,588	 12	•	2,049,440	\$ 117,133	3,180,975	493,812	\$ 1,478,918,093
Transmisaton Plant														
Transmission Demand - Off Peak	NTPLANT	UPTRB	BOEM	••	637,905	108,411	\$ 108,24	• •	•	256,479	14,859	397,864	81,784	\$ 2,949,790
Intractitation Demand - Winter Peak Transmission Demand - Summer Peak	NTPLANT	5 G G G	ACWOOD POSCO	 .	82,88	38,128	36,801	# *	.,	183,277	10,475	284,704	44,197	1,442,934
Total Transmission Plant		UPTRT		• ••	704.125	175 630	\$ 230,49		• • •	439,756	25,134	682,569	105,961	\$ 299,684,728
Distribution Potes Specific	NTPLANT	SHOOL	NCPP	•		•	•	•	•	,	,	,	,	
Distribution Substation General	NTPLANT	UPDSG	NCPP	•	75,968 \$	75,968	\$ 62,047	*	•	176,693 \$	10,099	254,373	\$ 39,489	\$ 484,043
Distribution Primary & Secondary Lines	!													
Primary specific Primary Demand	NTPLANT		S CO	•• ••	75.208	75 208		** **	• •	174 926	8000	251.830	30.00	. 180 104
Primary Customer	NTPLANT	2000	YECUSTOR		78,343	83,265	\$ 25.8	FREE!	• • • · · · · · · · · · · · · · · · · ·	2.010,871	162,630	2.036.205	318,588	to; 'sor .
Secondary Demand	NTPLANT	UPDSLD	SICD	*	35,205	36,205	36,671	**	**	18,628	1,065	29,017	4,505	•
Secondary Customer Total Databation Primary & Secondary Lines	NTPLANT	UPDSLC	YECust07	 .	20,617	21,912	6,825	£ £		529,174	42,797	535,841	83,833	
		Š		•	¢ 0/5/207	L#C,012.	8/4/Z		i.	2,733,800	216,489			489,104
Distribution Line Transformers Demand	NTPLANT	CF TO A	Sico	•	145 082 \$	145 062	2 741.29	ef	•	74 748	4.387	+10.568	ar ar	
Customer	NTPLANT	CPDCTC	YECust07	•	42.244 \$	44,898	13.90	•		1.084.283	87.682	087.943	171.774	
Total Line Transformers		L den		•	187,305	189,959	\$ 755,275	5 #REF	· •	1,161,041	92,079	1,217,509	190,335	
Distribution Services Customer	NTPLANT	UPDSC	C02	**	40.764 \$	•	\$ 13,365	∽		•		,		
Distribution Meters Customer	NTPLANT	UPDMC	800	••	87,583	•	\$ 37,530	•		,	,	•		\$ 5,428
Distribution Street & Customer Lighting Customer	NTPLANT	UPDSCL	YECust04	•			•	•	•	29,039,447 \$	3,662,323 \$	9,896,994	1,598,454	,
Customer Accounts Expense Customer	NTPLANT	UPCAE	YECusto5	••			•	#REF	ø L		,	,	•	
Customer Service & Info. Customer	NTPLANT	UPCSI	YECust06	•				#REF	ø.	,	,	,		
Salve Expense Customer	NTPLANT	UPSEC	YECust06	•			•	#REF!			,			
Total		占		•	4,712,298 \$	1,532,989	\$ 2,508,385	5 #REFI		35,589,977	4,123,257	18,085,312 \$	2,874,050	\$ 32,812,873

OFFICE OF THE A. A.Y CENERAL
KU Cost of Service Study
Class Albocation
12 Mouths Ended
September 39, 2003

No. Cont.	Description	Ref	Nemo	Allocation Vector		Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primery GSP
Fig. 1 Provisions Prov	Net Cost Rate Base									
Part	Power Production Plant									
Commonwer Comm	Production Demand - Off Peak Devotation Demand - Mister Deak	2 8	RBPPOB BDDDD	BDEM	** *	434,204,906	89,245,820	** *	\$ 28,961,152	1,322,981
Actor Energy - Off-Pask Right	Production Demand - Summer Deak	2 6	acade 6	¥USdd	•	143 833 973	20,572,506		14.218.047	378 667
Second Part Second Part	Production Energy - Off Peak	2 62	Rappea	E 60	, es	91.561.386	14,801.961	9 49		278.979
Action Page	Production Energy - Winter Peax	æ	RBPPE	<u>6</u>	•	•	,	• 65		
Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Production Platt Power Platt Power Production Platt Power Platt	Production Energy - Summer Peak	22	RBPPEP	E01	••	•	•	•		•
Page Page	Total Power Production Plant		RBPPT		*		145,223,835	•	62,696,801	
Particle Particle	Transmission Plant									
Particle Particle	Transmission Demand - Off Peak	82	RBTRB	W3C8	•	85,009,210 \$	13,557,038	•	5,870,053	
Page Page	Transmission Demand - Wirter Peak	2	RBTRI	PPWDA	*	45,222,714 \$	6,657,825	•	\$ 2,807,807	137,288
Particle Poles P	Transmission Demand - Surrener Peak Total Transmission Plant	82	RETRP	₽₽8D¥	4 7	20,933,721 \$	4,304,008	•• •		55,112
Part Part					•	· number in		•		
button Button	Distribution Poles Specific	82	RBDPS	NCPP	•		•		•	
Particle Particle	Distribution Substation General	2	RRDSG	dGDN	4		10 897 969	15 997 208	6 043 045	
Part Part		!		i	•					
Page Page	Distribution Primary & Secondary Lines Drimary Specific	ă	8 10/100	905	•	,	,			,
Page Page	Primary Comand	2 22	0,408	a do	• •	54 024 700 \$	10.807.285			248 638
Page Page	Primary Customer	2	RBDPLC	YECust08	•	118,289,117 \$	53,251,203	•	\$ 16,435,016	22,248
Maintenance Maintenance	Secondary Demand	22 1	RBDSLD	Sico	47	13,691,286 \$	3,664,768	۰.	\$ 2,811,817	•
Particle Particle	Secondary Customer Total Distribution Primary & Secondary Lines	œ.	RBDSLC RROw T	YECUSIO7		21,160,455 \$	14,041,558		29 573 264	270.886
buildon Line Transformers RBDLTD SICD \$ 60.06.610 \$ 14,980,156 \$ 19,988,377 \$ 11,502,003 <td></td> <td></td> <td></td> <td></td> <td>•</td> <td>2000/001/11/2</td> <td></td> <td>•</td> <td></td> <td></td>					•	2000/001/11/2		•		
Name	Distribution Line Transformers	;	1			:				
Color Colo	Demend	80 g	28D. TO	SICD	••	56,006,810 \$	14,991,159	•••		
buttlen Services RB RBDSC CO2 4,796,036 \$ 19,363,131 \$ 14,261,814 \$ 8,468,970 \$ 8,468,970 \$ 10,080,201 \$ 14,261,814 \$ 8,468,970 \$ 1,262,322 \$ 1,262,3	Custories Total Line Transformers	ę	RBDLT T	TECOME	• ••	119,389,917	43,553,374	n u t		
Page Page	Cataly dos Services									
butdon Meters RB RBDMC C03 \$ 34,266,198 \$ 10,080,201 \$ 7,830,533 \$ 7,852,322 \$ 7,852,322 \$ 7,852,322 \$ 7,852,322 \$ 7,852,322 \$ 7,852,322 \$ 7,830,533 \$ 7,852,322 \$ 7,830,533 \$ 7,830,532<	Cuttomer	88	RBDSC	205	••		19,363,131	14,251,814	8,458,970	
Commer RB REDMC C03 \$ 34,268,188 \$ 10,080,201 \$ 7,830,533 \$ 7,852,322 \$ 862,322 \$ 1,820,233 \$ 7,820,232 \$ 7,820,232 \$ 7,820,532 \$ 7,820,532 \$ 7,830,5	Distribution Meters									
building Streat & Customer Lighting RB RBDSCL YECustO4 \$ 38,565,809 \$ \$ \$ \$ \$ ormer Accounts Expense RB RBCAE YECustO5 \$ 3,324,165 \$ 1,200,331 \$ 893,569 \$ \$ ormer Service & Info. RB RBCSI YECustO6 \$ \$ 893,569 \$ \$ 82,147 \$	Customer	82	RBDMC	CO3	••		10,080,201	\$ 7,830,533	7,852,322	
Interface units Expense RB RBCAE YECust06 \$ 3,324,165 \$ 1,200,331 \$ 883,559 \$ 407,506 \$ 407,506 \$ 222,260 \$ 92,147 \$ 92,	Distribution Street & Customer Lighting Customer	82	REDSCL	YECust04	••		•			
Interferential Expense RB RBCAE YECust06 \$ 3,324,155 \$ 1,200,331 \$ 693,559 \$ 407,506 \$ 407,506 \$ 500,555 \$ 407,506 \$ 407,507 \$ 407,506 \$ 407,507 \$ 407,506 \$ 407,507 \$ 407,506 \$ 407,507 \$ 407,506 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,506 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507 \$ 407,507		!								
Performer RB RBCSI YECusto6 \$ 664,084 \$ 286,565 \$ 222,260 \$ 147 \$ Included Expense RB RBSEC YECusto6 \$. . . \$	Customer Accounts Expense Customer	88	RBCAE	YECust05	•	3,324,155 \$	1,200,331			5,015
Expense Order SB RBSEC YECusto6 \$. \$. \$. \$	Customer Service & Info. Customer	22	RBCSI	YECust08	•		298,565	\$ 222,280	92,147	
	Sales Expense Customer	82	RBSEC	YECust06	•		•	, 69-		,

OFFICE OF THE A1. A7 CENERAL
KU Cost of Service Study
Class Alboration
12 Months Ended
September 30, 2003

				_						Decorporary	
Describtion	Re	Name	Vector		LPS	3	LP.T	CCIP	LCIT	HLF3	
Met Cost Rate Bese											
Power Production Plant	1			•	4 000 000			4	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4	909 130 07
Production Decision - Or Pear Production Decision - Writier Peak	9 62		PPWDA	, . ,	39 292 520 \$	9.163.070	120.503	17.689.740	\$ 4.965,293	2.971.737	5 6.068.514
Production Demand - Summer Peak	82	RBPDDP	PPSDA	•	34,698,903 \$	7,598,501	\$ 128,072	\$ 13,956,623	\$ 3,201,754	\$ 2,477,203	\$ 4,609,113
Production Energy - Off Peak Denduction Energy - Winder Peak	ee ee	RBPPEB		40 41	21,732,868	5,341,121	30,665	11,136,603	3,236,689	2,045,662	3,871,142
Production Energy - Summer Peak	2	RBPPEP	2	• •• •	\$ 107.000			- 404 700	- 55	47 105 506	33 006 508
		ב ב		•			777'117		888,000,07		900,000
Transmission Plant	;			•				*		-	4
Transmission Demand - Off Peak Transmission Demand - Winter Peak	æ æ	RBTRB	BOEM	w w	8 225 583 \$	1,918,217	25.226	3.703.209	3,005,256	\$ 1,899,2/3	3 3,594,121
Transmission Demand - Summer Peak Total Transmission Plant	22	RBTRP	PPSDA	** **	5,050,108 \$	7,983,018	18,840	\$ 2,031,258	\$ 465,986 \$ 4,489,753	\$ 360,534 \$ 2,881,918	\$ 670,814 \$ 5,535,332
Nethrickon Poles											
Specific	88	RBDPS	MCPP	•	,	•	•	•			•
Distribution Substation General	8	RBDSG	ACPP	••	10,934,865 \$	2,640,281		\$ 4,597,714	•	,	\$ 1,419,059
Distribution Primary & Secondary Lines	g	o de	900	•		•					
Primary Demand	2 22	900	S S	• ••	10,843,675 \$	2,618,311		\$ 4,559,455	,		1,407,251
Primary Customer	8	RBDPLC	YECUSTOB	••	3,040,147 \$	72,424		\$ 5,917	•	8,704	\$ 10,177
Secondary Demand	æ 8	RBDSLD	SICO	۰.	1,913,074 \$	•	,			15,430	
Securation of the secondary Lines Total Distribution Primary & Secondary Lines	p k	RBDLT	(Constro)	• ••	18,598,538	2,690,735	,	4,565,372	• •	127,693	\$ 1,417,428
Distribution Line Transformers	ć	Î	Ç	•						64.00	
Customer	2 22	880LTC	YEC.ust07	o es	1,630,636				• •	5,205	
Total Line Transformers	!	RBDLTT		•	9,458,289 \$,		•	\$ 477,385	
Distribution Services Customer	2	RBDSC	C02	•	2,666,394 \$,	,	,		\$ 8,556	•
Distribution Meters Customer	22	RBDMC	203	•	7,440,093 \$	235,045	\$ 6,954	\$ 83,350	\$ 19,048	\$ 50,257	\$ 69,613
Distribution Street & Customer Lighting Customer	82	RBDSCL	YECust04	•		•	,			,	
Customer Accounts Expense Customer	8	RBCAE	YECust05	•	685,277 \$	16,325	\$ 180	\$ 2,667	\$ 427	\$ 4,375	4,588
Customer Service & Info. Customer	82	RBCSI	YECust06	•	17,045 \$	804	4	33	in	25	\$ 57
Sales Expense Customer	82	RBSEC	YECust06	•		•		,		,	
Totai		RBT		**	280,038,140 \$	60,997,314	\$ 837,649	\$ 120,918,536	\$ 31,163,231	\$ 20,745,833	\$ 41,352,683

OFFICE OF THE A1. A GENERAL.

KU Cost of Service Study

Class Affocation

12 Months Ended
September 30, 2003

			Allocation	Cosi	ja k	Coal Mining Power Transmission	Large Power Mine Power TOD Primery		Large Power Mine Power TOD Transmission	Combination Off- Peak
Description	Ref	Name	Vector		МРР	MPT	LMPP		LMPT	CWH
Net Cost Rate Base										
Power Production Plant										
Production Demand - Off Peak	22	RBPPDB	BDEM	•	3,242,964	2,834,738	\$ 1,428,578	\$ 9/9	3,346,166	340,508
Production Demand - Witter Peak	æ 1	RBPPD	PPWDA	 :	1,422,817	1,255,809	•• •		1,590,048	147 417
	2 8				004,000	BAC'87)	* •	8 9	706,401	847'0CI
Conduction France, Maker Desk	2 %			• •	940'000	20,160	• •		204-500	30,1
Production Francy - Summer Deak	2 62	GHOCHE	5 6				•	• •		
Total Power Production Plant	<u>!</u>	RBPPT	į	• ••	6,184,622 \$	5,417,911	\$ 2,617,935	38	6,559,045	\$ 715,977
Transmission Pient										
Transmission Demand - Off Peak	es.	RBTRB	BDEM	•	634,912	\$ 554,989	\$ 279,689	189	654,921	\$ 66,665
Transmission Demand - Winter Peak	99 8	28 18 18 18 18 18 18 18 18 18 18 18 18 18	PPWDA	u + c	297,856	262,894		9	332,864	30,861
iranamission Lemand - Summer Peax Total Transmission Plant	ž Ž	RBTRT	H SON	, 4	1,054,293	\$ 924,069	40,900 8 445,080	4 44 8 8	1,121,454	120,266
Distribution Poles										
Specific	88	RBDPS	NCPP	•			•	••	•	•
Distribution Substation										
General	8 3	RBDSG	NCPP	•	404,724 \$		\$ 186,947	r F	,	\$ 66,419
Distribution Primary & Secondary Lines										
Primary Specific	æ :	REDPLS	d S	•••			**	• •	•	
Printing Certains	2 8		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	. •	407.350 4070		P. 081	7 6	. ,	1,883,849
Secondary Demand	2 62	RBOSLO	Sico	• ••)) 			• • • • • • • • • • • • • • • • • • •		30.909
Secondary Customer	82	RBDSLC	YECuet07	••		•	•	•	•	438,672
Total Distribution Primary & Secondary Lines		RBDLT		**	408,328		\$ 185,865	8 85 4	•	2,199,062
Distribution Line Transformers										
Demand	82	RBO. TO	SICD	49	,		•	.	,	128,419
Customer Treat in a Transformers	8 2	280 27 28 27 28 27 28 28 28 28 28 28 28 28 28 28 28 28 28	YECUST07	w w				.		1018 731
				•	•		•	•	•	
Distribution Services Customer	A.	RBDSC	200	•			•		,	,
Distribution Metacs										
Customer	88	RBDMC	800	•	33,710 \$	33,402	\$ 9,524	\$ 52	21,446 \$	\$ 344,500
Distribution Street & Customer Lighting Customer	82	RBDSCL	YECust04	•		,				
Customer Accounts Expense	ē	4	S C L	•	2	ļ				
	ž.	RBCAE	recusing	•	₹	Ž	•	27	2	071.97
Customer Service & Info. Customer	82	RBCSI	YECustos	n	58	19	•	რ •	⇔ €0	9,327
Sales Expense Customer	82	RBSEC	YECustos	•	,		•	•		
Total		RBT		••	8,084,823	6,376,147	3,445,577	\$ 11.	7,702,593 \$	4,502,408

OFFICE OF THE A1. J. GENERAL
KU Cast of Service Study
Class Allocation
12 Months Ended
September 30, 2003

			:	į						Ŧ	Private Outdoor	Customer	
Description	Ref	Name	Vector	5	All CREUK SCHOOL	33	Treater Fulliping		D 16	Dec St Lt		COL	Contracts
Ner Cout Rate Base													
Power Production Plant													
Production Demand - Off Peak	22	RBPPDB	BDEM		2,637,374 \$	452,350	447,708	•	1,060,394	\$ 80,605	5 1,644,943	255,360	12,195,702
Production Demand - Witter Feat.	¥ 8		ליים ארופסס ארופסס		156.249	156.249	196.893			one int	ecainn; '		5,110,497
Production France, Off Peak	2 62	88668	E04		556.147 \$	95.388	84.409		\$ 223,607	\$ 12,780	346,871	53,848	\$ 2,571,724
Production Energy - Winter Peak	£	RBPPE	5	•	•					-			
Production Energy - Summer Peak	2	RBPPEP	E 01	•••		. 3		*	•	***	2 000 453		428 262 648
Total Power Production Plant		i della		•	3,487,185	851.4U4	1,074,835	, e	000,286,1			101,004	
Transmission Plant													
Transmission Demand - Off Peak	82	RBTRB	BDEM	•	516,348	88,562	87,653	,	207,605	11,865	322,049	49,895	2,387,691
Fransmission Demand - Wirder Peak	e :	RBTR	PPWDA PPWDA	.	30,881	30,861	70,281		148,352	6/ 4 /2	290/452	35,/75	2/6/9t't \$
Calemanistics Deniand - Canada Tean Total Transmission Plant	2	RBTRT	Č,	• •	569,050	142,163	186,569		355,958	\$ 20,344	\$ 552,501	\$ 85,770	\$ 242,578,078
Cientification Bolies													
Specific	8	RBOPS	ACP.	•		•		•	•				
Distribution Substation	8	2000	9	•	86 419	\$6.410	84.248		154 484	88.89	\$ 200 309	34 525	431944
# 10 E 5	2	200	Ļ	,				•					
Distribution Primary & Secondary Lines Drimary Snartific	ā	S ACCIENT	ad CP	•	•	•	,	•			45		,
Primary Demand	2	RBDPLD	ACPP	*	65,867 \$	65,867	53,787		\$ 153,198	\$ B,756	\$ 220,549	\$ 34,238	\$ 428,350
Primary Customer	8	RBDPLC	YECuston	•	88,637	72,949	22,72	#REF	\$ 1,781,736	142,481	\$ 1,783,931	\$ 279,098	
Secondary Demand	æ 6	RBDSLD	SICD	•••	30,805	30,905	157,929	• iii	\$ 16,353	37 570	25,473	398,57	
Secondary Customer Total Distribution Primary & Secondary Lines	2	RBDLT	TECHBIO!	• ••	183,507 \$	188,956	240,438	#REF	\$ 2,395,831	\$ 189,742	\$ 2,500,349	390,884	\$ 428,350
Distribution Line Transformers								,	;			;	
Demand	2 6	880LT	SICD	49 4	126,419 \$	28,419	646,025	• iii	66,894	3,823		16,178	
Customer Total Line Transformers	₽	RBOLT	Y ECUBRO?	• •	163,234 \$	165,547	12,107	# FE FE	1,011,832	80,245	1,061,043	\$ 165,875	
Distribution Services Customer	2	RBDSC	20 0	**	35,523 \$		11,647	•	•	•	,		
Distribution Meters Customer	82	RBDMC	803	•	\$ 686,77	,	33,162	•				,	4,796
Distribution Street & Customer Lighting Customer	82	RBDSCL	YECust04	•		,	,	•	\$ 25,332,802	\$ 3,194,858	\$ 8,633,724	\$ 1,384,425	
Customer Accounts Expense Customer	82	RBCAE	YECUSIOS	•	1,547 \$	3,737	512	#REF	\$ 29,783	\$ 2,409	\$ 30,159	\$ 4,718	\$ 213
Customer Carriers # [10]													
Customer Service & IITIO.	82	RBCSI	YECust06		386	1,239 \$	127	#REF	878,9	\$ 789	\$ 10,002	\$ 1,585	eo
Sales Expense Customer	22	RBSEC	YECust08	•		•	,	#A			•		
T T		FRR		**	4.595.141.5	1419.468	\$ 2.259.551	#REF!	\$ 31.283.227	\$ 3,611,114	\$ 16,102,831	\$ 2.557,863	\$ 30,621,942
		į		,		1							

OFFICE OF THE A1. JY GENERAL
KU Cost of Service Study
Class Allocation
12 Mouths Ended
September 30, 2003

Description Operation and Multrenance Expenses Power Production Plant	Ref	Name	Vector		System	Rate RS	Rate FERS	038	980	١
Operation and Mulntenance Expenses										
Power Production Plant										
Production Demand - Off Peak	MOT.	OMPPOB	BDEM	47 (41,230,870 \$	6,575,387	\$ 7,571,298	2,750,069	* •	125,627
Production Demand - Wither Peak			1000	<i>~</i> •	18,700,062	2,901,203	n 4	٠.		20,00
Production Definition - Official Policy	Ž		,	• •	370 564 379 6	50 108 801		\$ 24.718.375	•	129 074
Production Energy - Winter Peak	2	HEPPE	9	• • •	4		• ••	• ••	• •••	
Production Energy - Summer Peak	MOL	OMPPEP	E0.	"		•			49	•
Total Power Production Plant		OMPPT		••	442,333,447 \$	70,800,249	\$ 84,460,342	\$ 29,760,554	••	1,343,047
Transmission Plant										
Transmission Demand - Off Peak	MOT	OMTRB	BOEM	**	10,708,003 \$	1,707,683	\$ 1,966,330		•	32,628
Transmission Demand - Winter Peak	MOT	OMTR	PPWDA	•	5,696,382 \$	838,639	•	\$ 353,679	••	17,285
Transmission Denserd - Summer Peak Transmission Dens	#0±	OMTRP PETER	PPSDA	 .	2,636,871 \$	3 DBR 467	\$ 447,609	•• ••	w w	80,88 04,88 04,88
				•				•	•	
Distribution Poles Specific	MOT	OMDPS	NCPP	•		•		*	•	•
Distribution Substitution General	MOT	OMDSG	NCPP	••	4,452,149 \$	890,623	\$ 1,307,352	\$ 483,860	us.	20,490
Distribution Primary & Secondary Lines										
Primery Specific	MOT 5	OMOPLS	o g	•••	** 600 600 0	770 010	102 796 0	800 200		27.062
	5 5		a de la composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della comp	•	5,052,367 17,073,180, \$	8 150 453	• •	2.475.507	s 61	3384
Secondary Demond	100 E	ONDSED	Sico	• ••	2,296,178 \$	614,353		• •••	• ••	,
Secondary Customer	TON.	OMDSEC	Cust07	**	5,227,038 \$	2,372,702	1,737,280	\$ 720,652	•	. !
Total Distribution Primary & Secondary Lines		OMDCT		•	33,548,381 \$	12,748,456	•	••	••	40,456
Distribution Line Transformers										
Сетапа	TOM	OMDLTD	SICD	"	3,137,351	839,780	•	\$ 644,326	\$	
Customer	MOT	OMDLTC	Cust07	**	3,550,871 \$	1,611,751	1,180,116	.	.	٠
Total Line Transformers		C C		"	6,668,023	2,451,531	1 24	19	,	•
Distribution Services		OGGIO		•	• 007 007 0	4 075 4	70, 70,	400 044	•	
Customer	5		N C	•	4,400,490 \$	ece'e in'i		•	•	•
Distribution Meters Customer	MOT	OMDMC	800	•	5,667,870 \$	1,867,725	\$ 1,296,528	\$ 1,299,132	•	5,435
Distribution Street & Customer Lighting	į		į		!		•	,		
Customer	1 01	OMDSCI	80	•	2,467,128			,		
Customer Accounts Expense Customer	WOL	OMCAE	900	44	28,700,482 \$	9,689,096	\$ 7,101,626	\$ 3,240,458	•	40,387
Customer Service & Info. Customer	TOM	OMCS	90 0	•	5,334,096 \$	2,415,631	\$ 1,768,712	\$ 733,691	•	1,008
Sales Expense Customer	MOT	OMSEC	8	**		,	•		•	•
19.00 19.00		Į,		•	548 721 322 \$	104 837 435	\$ 114,353,155	\$ 43,020,792	•	1,507,684

OFFICE OF THE A1 ... Y GENERAL.
KU Cost of Service Study
Claus Allocation

Figure 1985 Figure 1985					80	**	Combined Light &	Combined Light &	Large Commilled	Large Commind	High Load Factor	High Load Factor
TOM OWERE BOEM S 9786.465 \$ 24.05 (E2 \$ 98.224 \$ 5501.4977 \$ 170.04 OWERE BOEM S 151.300 \$ 170.04 S 23.844 \$ 181.729 \$ 115.279	Description	Ref	Name	Vector		LP8	FPP	TdT	CCIP	LCIT	HFS	H.P.
TOM OMPTER BOEM 1978-465 2465-162 1952-24 5 5614-907 3 5444-40 3 585-96 10.989 1913-78 3 584-40 1913-79 1913-78 3 584-40 1913-79 1913-78 3 584-40 1913-79 1913-78 3 584-40 1913-79 1913-78 3 584-40 1913-79 1913-78 3 584-40 1913-79 1913-79 3 584-40 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-79 3 584-70 1913-70 3 584-70 1913-70 3 584-70 1913-70 3 584-70 1913-70 3 584-70 1913-70 3 584-70 1913-70 3 584-70 1913-70 3 584-70 1913-70 3 584-70	Operation and Maintenance Expenses											
TOM OMFERED BOBM 1,000,000,000,000,000,000,000,000,000,0	Power Production Plant										;	
TOM OMPPT TOM OMPT	Production Demand - Off Peak	1	OMPPDB G		47 4	9,786,495	2,405,152	36,324	5,014,907	1,457,599	821,179	
TOM OMPRED ED1 103 House 100 House 104 House	Production Demand - Summer Desk	2 2			• •	2 613 049	572 216	\$ 9.645	1 051 023	241.112	186.549	347.086
Name	Production Engray - Off Pask	TO!	OMPDER		• 44	87.956.586	21.616.418	\$ 326,485	\$ 45,071,711	\$ 13,100,236	\$ 8,279,139	\$
TOM OMPTED E01 3 103.940,570 5 26,428.683 5 338.427 5 5276.1378 5	Production Energy - Winter Peak	MOT	OMPPE		•						•	•
TOM OWING BOEN 103940,577	Production Energy - Summer Peak	MOT	OMPPEP		••							•
Park TOM ONTTRE EDDEM \$ 2,641,685 \$ 6,644 \$ \$ 1,000,413 \$ 1778,43 \$ 1,000,413 \$ 1,000,413 \$ 1,000,413 \$ 1,000,413 \$ 1,000,413 \$ 1,000,413 \$ 1,000,413 \$ 1,000,413 \$ 1,000,664 \$ 1,000,413 \$ 2,044 \$ 1,000,413 \$ 2,044 \$ 1,000,413 \$ 2,044 \$ 1,000,413 \$ 1,000,664	Total Power Production Plant		OMPPT		••			\$ 383.427		\$ 15,242,781	\$ 9,657,962	\$ 18,311,087
TOM OWITTE BOEM S	Trensmission Plant											
TOM OWING NOPP 1,005,644 1,4050 2,244 2,245 1,4050 1,005,644 1,4050 2,224,743 1,005,644 1,4050 1,205,744 1,005,644 1,4050 1,4050 1,205,744 1,005,644 1,4050 1,205,744 1,005,644 1,4050 1,005,644 1,4050 1,005,644 1,4050 1,005,644 1,4050 1	Transmission Demand - Off Peak	MOT	OWTRB	BOEM	65 1	2,541,635	624,638	9,434	.	378,551	239,238	٠.
TOM OMDRS NOPP 1,215,677 1,006,564 1,1696 2,022,7,743 1,006,564 1,1696 1,16	Transmission Demand - Winter Peak	ē i		PPWDA Posna	w w	1,036,118	241,624	2,778 2,48 2,48	v •	58,695	45,454	3 TOU.023
TOM OMDRS NCPP \$ 883.622 \$ 215,774 \$ \$ 375,743 \$ \$ 475	Total Transmission Plant	2	OMITR	Š	• ••	4,213,879	1,005,564	14,959	· ••	\$ 585,542	\$ 363,015	•
TOM OMDEG NOPP \$ 863,622 \$ 215,774 \$ 1 1 1 1 1 1 1 1 1	Charitbudon Poles Specific	MOT	OMDPS	МСРР	•	,	٠		•			•
TOM OMIDEG NCPP \$ 898,822 \$ 215,774 \$ 1 1 1 1 1 1 1 1 1	Distribution Substation											
TOM OMDPLE Custor 1618.371 390.288 1518.	General	MOT	OMDSG	NCPP PP	47			•	\$ 375,743	•	,	\$ 115,971
TOM OMDITO NOPP 1616,371 390,289 1701 100	Distribution Primary & Secondary Lines	į	i i		•			•	•	•		
TOM OWIDING SIGD	Hanary Special	2 2	CADE		n •1	1618371	390.289		\$ 679.638			\$ 209.786
TOM OMDSIC Curror \$ 5.020703 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Primary Customer	¥0±	OMDPLC		• ••	485,496	11,012		\$ 936		\$ 1,480	•
TOM OMDLT SIGD \$ 2,586,062 \$ 401,300 \$ \$ 680,577 \$ 136,912 \$	Secondary Demand	10E	OMDSED		₩.	320,703	•	•			19,350	•••
TOM OMDLTD SICD \$ 438,380 \$.	Secondary Customer Total Distribution Primary & Secondary Lines	₽	OMDET		n 40	135,512 \$	401,300		\$ 680,577	, ,	21,262	\$ 211,356
TOM OMDLTD Guetor \$ 439,390 \$							-					
TOM OMIDLIT Cuedor \$ 920,000 1,230,000 1,0	Distribution Line Transformers		į	ç	•	730 300		•			28.451	
TOM ONDSC C02 \$ 148,123 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	Customer	# C		Cineto7	9 4 5	430,300			• •		283	
TOM ONIDSC C02 \$ 148,123 \$	Total Line Transformers		OMDLTT		• ••	530,432					\$ 28,743	
TOM ONDMC CD3 \$ 1,230,931 \$ 38,887 \$ 1,151 \$ 13,790 \$ TOM ONICAE CD6 \$ 6,639,431 \$ 131,042 \$ 869 \$ 22,342 \$ TOM OMCSI CD8 \$ 137,964 \$ 3,264 \$ 21 \$ 278 \$ TOM OMSEC CD6 \$ 5 5,839,431 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Distribution Services Customer	TOM	OMDSC	203	**		٠	•	•	•	\$ 475	•
TOM OMDSCL CO4 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	Distribution Meters Customer	WOT	OMDIAC	503	••	_		1,151	\$ 13,780	3,151	\$ 8,315	\$ 11,517
TOM OMCAE CO5 \$ 5,839,431 \$ 131,042 \$ 859 \$ 22,342 \$ TOM OMCSI CO6 \$ 137,984 \$ 3,284 \$ 21 \$ 278 \$ TOM OMSEC CO6 \$. \$. \$	Distribution Street & Customer Lighting Customer	MOT	OMDSCL	8	•		,				,	•
TOM OMCSI CO6 \$ 6,639,431 \$ 131,042 \$ 869 \$ 22,342 \$ TOM OMCSI CO6 \$ 137,984 \$ 3,284 \$ 21 \$ 278 \$ TOM OMSEC CO6 \$ \$ 5 8	Castomar Accounts Persons											
TOM OMSEC CO8 \$ 197,964 \$ 3,264 \$ 21 \$ 278 \$	Customer Customer	MOT	OMCAE	500	••			\$ 859		3,437	\$ 35,231	\$ 37,809
Expense TOM OMSEC C06 \$ · \$ · \$	Customer Service & Info. Customer	TOM	OMCS	9	*			\$ 21		\$	*38	\$ 471
	Sales Expense Customer	MOT	OMSEC	800	•	,	,				,	•
OMT \$ 119,173,034 \$ 27,225,514 \$ 400,417 \$ 55,888,851 \$	Tota)		T#6		**	119,173,034	27,225,514	\$ 400,417	\$ 55,868,851	\$ 15,814,954	\$ 10,113,441	\$ 19,385,436

OFFICE OF THE A1 ... S CENERAL
KU Cost of Service Study
Class Allocation
12 Mouths Ended
September 30, 2003

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Part Part					Coal	Coal Mining Power	Coal Mining Power	Large Power Kine		Large Power Mine Power TOD	Combination Off.	- 1 0
Persistent Total Outering BCEM 1 207/940 1 208/170 1 13364 1 13364 1 14564 1 14664 1 1	Description	Ref	Name	Allocation Vector		MPP	Iransmission MPT	Power 100 Pr	Tan y	LMPT	1	
Profit the control of	Operation and Maintenance Expenses											
Park Tolki Owepo BEEM 1979.55 141501 111501	Power Production Plant											
Marked M	Production Demand - Off Peak	₹	OMPPDB	BOEM		307,943	\$ 269,179		\$5,654	317,647	•••	32,334
Market TOM OutFeel End 1	Production Demand - Winter Peak			PPWDA	۰.	25 25	14,961	* •		145,051	•	
### 1004 OMDRS Edit 1	Production Dentary - Off Deat	£ 5	andone	¥ 50	• •	2 787 660	04,940	• •	0 101	9 854 872		9
Total Country Total Countr	Description Exercise Winter Deals	2 2	BOOM	36	• •	, .	AN 9' 11 1 1' 1	•	<u>.</u>	* In Land	•	,
Columbia Columbia	Production Energy - Summer Peak	1	OMPDED		• •		•	• •	-			
TOM OWING CAPPE	Total Power Production Plant		THE	i	•	3,288,269		**		3,386,734		48,148
Ministrate Min	Transmission Plant											
Note Peak TOM OM/TRP PESDA 15,389 16,379 16,389 16,879 16,399 16,879 16,399 16,879 16,899	Transmission Demand - Off Peak	TOM	OMTRB	BDEM	•	79.875	806.69	.,	5.230 \$	82.496	••	8.397
Summer Peak TOM OMITRE PRSIA 15,208 16,308 16,508 14,202 14,202 16,308 16,508 14,102 14,202 14,202 16,308 16,508 14,102 14,202 14	Transmission Demand - Winter Peak	₩ 01	OMTRI	PPWDA	•	37,519	\$ 33,115	•	4.939	41,929	•	3,887
TOM OMDS NCPP \$ 152,802 \$ 116,356 \$ 25,050 \$ 141,202 \$ 141,202 \$ 15,050 \$ 1,050	Transmission Demand - Summer Peak	MOT	OMTRP	PPSDA	49 (15,308		.	5,896 \$	16,837	•••	2,884
TOM	Fotal Transmission Plant		OMTR!		17	132,802			6,000	141,262		15,149
TOM OMDER NCPP \$ 30,076 \$ 7 \$ 15,276 \$ 7 \$ 1	Distribution Poles Specific	TO.	OMDPS	₩ CPP	**		,	•			•	,
TOM	Picture of the second of											
TOM OMDELS NCPP 1	Ceneral	MOT	OMDSG	NCPP	•			•	5,278	ı	•	5,428
TOM CONDPLE NCPP Sept. 1 Sept. 2 Sept. 2 Sept. 3 S	Distribution Primary & Secondary Lines											
TOM OMDPLD Custor	Primary Specific	MOT	CHDPLS	RCPP	••	•	•	•	•	•	•	
TOM OMDSLC Custor 5 794 5 772 5 775 5 775 7 70 8 70 8 70 8 70 8 70 8	Primary Demand	NOT	OMDPLD	NCPP	*	59,627	•	•	7,635		•	9,818
TOM OWIDSLC CustOr \$	Primary Customer	₹	OMDPLC	Cust08	•••	78	•	•	2		·~ ·	67,390
## 60.621 \$ 27.707 \$ 2.7707 \$ 5.500 ## 1.719 ##	Secondary Demand			Section 2	v. •	•				•		77.54
TOM OMDLTD SICD 1	Total Distribution Primary & Secondary Lines		OMOLT	Consta		60.621		· ••	7.707		• ••	80,230
TOM OMDLTC CURFOT \$ \$					•	!						
TOM OMDLTD SIGD #	Distribution Line Transformers			•	,				•			
TOM OMDLIT CHRIST S S.526 \$ 1.576 \$ 3.548 \$ 1.000 OMDLIT CHRIST S S.526 \$ 1.576 \$ 3.548 \$ 1.000 OMDLIT CHRIST S S.526 \$ 1.577 \$ 1.576	Demand	₩O.	OMDLTD	Sico	۰.			· ·				7,082
TOM OMDSC C02 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	Cultional Transformers	5		Custo							~ ~	50.058
TOM OMDSC C02 \$. \$			- TOMES		•	•	•	•	•	<u>.</u>	•	- Ce 'eo
TOM OMDSC C02 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	Distribution Services											
TOM OMDSCL Cod \$ 5,577 \$ 5,528 \$ 1,576 \$ 3,548 \$ Inhae TOM OMDSCL Cod \$ 9,452 \$ 1,719 \$ 5,548 \$ 5,548 \$ 3,548 \$ 3,548 \$ 5,548	Customer	MOT	OMDSC	C05	•	•	•	•	•	•	44	
TOM OMDSCL CGG \$ 5,577 \$ 5,528 \$ 1,576 \$ 3,548 \$ TOM OMCSC CGG \$ 9,452 \$ 6,445 \$ 1,719 \$ 6,015 \$ 2 TOM OMCSC CGG \$ 235 \$ 161 \$ 21 \$ 75 \$ 3 TOM OMSC CGG \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Distribution Meters											
TOM OMDSCL C04 \$ \$ 6,445 \$ 1,719 \$ 6,015 \$ 2 TOM OMCSI C06 \$ 235 \$ 161 \$ 21 \$ 75 \$ 100 \$	Customer	MOT	OMDING	8	**			••		3,548	**	986,986
TOM OMCAE COG \$ 9,452 \$ 6,445 \$ 1,719 \$ 6,015 \$ 2 TOM OMCSI COG \$ 225 \$ 161 \$ 21 \$ 75 \$ 10M OMSEC COG \$ \$ 5 \$ 5 \$ 161 \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 5 \$ 5 \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M OMSEC COG \$ 10M O	Distribution Street & Customer Lighting		0		•			•	•			
TOM OMCAE COG \$ 9,452 \$ 6,445 \$ 1,719 \$ 6,015 \$ 2 TOM OMSEC COG \$ 235 \$ 161 \$ 21 \$ 75 \$	Customer		Taga C	3	*	•	•	•	•	,	•	
TOM OMSEC COR \$ 235 \$ 161 \$ 21 \$ 75 \$	Customer Accounts Expense	N OF	E ACAM	900	•			4		8.015		38,647
TOM OMSEC CUG \$ 225 \$ 161 \$ 21 \$ 75 \$		•		}						!		: !
TOM OMSEC C06 8 · \$ · \$ · \$	Customer Service & larfo. Customer	MOT	OMCSI	96	*			•		75		79,249
	Safes Expense Customer	Ą	CHRIB	5	44			el.		,	•	,
				}	•			•	•			

OFFICE OF THE A1 SY GENERAL
KU Chat of Service Study
Class Allocation

			Allocation	All Elc	All Elcetric School	Electric Space Heating Rider	Water Pumping		Bult	Decorative Street P	Private Outdoor Lighting	Customer Outdoor Lighting	Special
Description	Z	Neme	Vector		AES	8	æ		Stit	Dec St Lt	2	100	Contracts
Operation and Maintenance Expenses													
Power Production Plant													
Production Demand - Of Pask	MOL	ONPPDB	BDEN	**	250,438	42,954	42,513	•	100,692	5,755	156,199	24,248	1,158,069
Production Demand - Wither Peak Ondustion Demand - Summer Deak			P0804	4 4	13,446	787	30,017		į.	0000	+7+'00!		384.853
Production Energy Coff Peak	MOL	OMPPEB	. E	• •	2.250,819	386,050	382,088	•	904.974	51.723	1,403,847	\$ 217,932	10,408,203
Production Energy - Wirker Peak	ō	OWPPE	<u> </u>	**				•		-			. •
Production Energy - Summer Peak	₽	OMPPEP	E01	••									
Total Power Production Plant		OMPPT		49	2,526,471	454,219	\$ 470,046 \$	•	1,070,313	61,172 \$	1,860,469	\$ 257,770	\$ 729,408,303
Transmission Plent													
Transmission Demand - Off Peak	MOT	OMTRB	BOEM	**	65,041	11,155	\$ 11,041 \$	•	28,151	1,495 \$	40,586	\$ 6,297	300,760
Transmission Demand - Winter Peak	NOL	OMTRI	PPWDA	45 (3,887	3,887	8,850		18,687	990'	29,028	4,506	147,121
Transmission Demand - Minner Fook Total Transmission Plant	5	OMTRI P	400	o 40	71,792	17,907	\$ 23,501	• •	44,837	2,563	89,595	10,804	30,555,827
Control of the Contro													
Specific	TOM	SHOWO	NCPP	•		,	,		•		•		,
Distribution Substation		!	!										*
General	Ē	OMDSG	d do	••	5,428	5,428	\$ 4,433 5	•	12,625	122	18,175	2,822	35,300
Distribution Primary & Secondary Lines	į							•		•			
Primary Specific	2 5	STADES			9	, 0	0108		22 838	302	32.875	5.101	63 850
Pintery Centers	<u> </u>	OMONIC	Custos	• •	10.470	11,450	3,486		267.928	21,414 \$	269,123	43,486	
Secondary Demand	MOT	CHROSED	SICD	45	5,181	5,183	\$ 26,475		2,741	157	4,270	\$ 963	,
Secondary Customer	TOM	ONDSIC	Cust07	•	3.048	3,333	\$ 1,009		78,997	6,234	78,345	12,653	• !
Total Distribution Primary & Secondary Lines		OMDL7		••	28,517	29,782	38,969	•	371,502	28,110 \$	384,614	\$ 61,686 1	43,458,995
Distribution Line Transformers								•	!	;	į		
Demand	No.	OMD 12	Sico	47 4	7,082	7,082	36,169		3,747	214 5	5,837	200	
Customer Total Line Transformers	5	ONDLIT	Creato	o e4	9,152	9,346	36,875	•	86,738 1730	4,449	59,056	8,502	8,624,123
Distribution Services Customer	Mot	OMDSC	C02	*	1,973	,	\$ 647 \$	•	•	•	•		,
Distribution Meters Customer	MOT	OMDIAC	C03	•	12,804	,	5,486 \$,					1
Distribution Street & Customer Lighting Customer	MOT	OMDSCL	3	•		,			1,621,008	\$ 204,434 \$	552,459	\$ 89,227	,
Customer Accounts Expense	Ē	TACAN.	ğ		12.480	5	1 125	,	230 127	19.112 8	240.194	38 793	1.719
	5		3	•									!
Customer Service & Info. Customer	MOT	OMICSI	8	•	3,103	\$ 10,283	\$ 1,027 \$,	79.40B	\$ 6,347 \$	79,763	\$ 12,882	2
Sales Expense Calstomat	MOT	OMSEC	900	•	,			,	,	••			,
	!												
Total		TWO		•	2,671,701	\$ 557,932	\$ 585,109	•	3,495,552	\$ 327,908 \$	3,064,325	\$ 483,686 \$	878,252,055

OFFICE OF THE A1. J. GENERAL.
KU Cost of Service Study
Class Abheration
12 Months Ended
September 39, 2003

Common Composition Common Composition	Description	P.	Name	Allocation	:	Total System	Residential Rate RS	All Electric Residential Rete FERS		Secondary GBS	Primary GSP
The control between control	Labor Expenses										
The property period 1,074,868 1,174,171 1,073,868 1,074,868 1,174,171 1,075,868 1,074,868 1,174,171 1,075,868 1,074,868 1,174,171 1,075,868 1,074,868 1,074,868 1,074,868 1,074,868 1,074,868 1,074,868 1,074,868 1,074,871 1,075,868 1,076,869 1,074,871 1,075,868 1,076,871 1,076,	Power Production Plant	i		1	•	2 044 000	4 250 400	•	÷	23 864	23.86
Tig. Libror Pecon 1,074,868 1,714,17 1,713,18 1,714,	Production Demand - Off Peak Production Demand - Witter Peak	9 2		PPWDA	o eo	3.901,020	574,320	, 40	22	242,208	1.84
Tub	Production Demand - Summer Peak	118	UBPPDP	PPSDA	••	2,597,406 \$	534,031	•	310	256,718	8,838
The Lighter Edit	Production Energy - Off Peak	5 t	18PPEB	E 6	., <u>.</u>	10,749,598	1,714,317	.	# *	28,91	32,75
The control of the	Production Energy - Winter Peak Production Energy - Summer Peak	9 9		5 5	, .,	•			•		
The color of the	Total Power Production Plant	ļ	L9PPT		- 69	25,089,051 \$	4,073,133	•	315		
The left by the property 1,520,500 1,520,607 1,520,707 1	Transmission Plant							,			
Tub	Transmission Demand - Off Peak	원	LBTRB	BDEM	•••	1,529,350 \$	243,897	.	e Ž		
TLB LBDPG NCPP S 2776,551 S 441,104 GS3,860 S 186,743 S TLB LBDPG NCPP S 1866,773 S 333,440 S 444,565 S 194,866 S TLB LBDPL NCPP S 1866,773 S 330,106 S 444,565 S 193,043 S TLB LBDPL NCPP S 1866,773 S 193,773	Transmission Demand - Wirder Peak	8 E	EBTR:	PPWDA PPSDA	of	376,625	118,77		* 50	37,222 \$	2,470
TLB LEDPES NCPP 1,996,839 333,440 1,449,66	Total Transmission Plant	3	LB TR	5	• •	2,719,531	441,104		8	189 743 \$	8,121
TLB LBDNG NCPP \$ 1,696,839 \$ 333,440 \$ 464,566 \$ 193,048 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,890 \$ 194,990 \$	Distribution Poles	İ							•		
TLB LBDPLS NCPP \$ 1,000,173 \$ 330,106 \$ 444,566 \$ 1183,048	Specific	1.18	LBDPS	d Ch	•		•	•	•		
Tub LBDPLS NCPP 1800,173 1807,184 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,422 183,044 1805,424 1805,4	Distribution Substation General	17.8	LBDSG	d do	•		333,440	•			
TLB LEDPLS NOPP \$ 1680,17 \$ 330,106 \$ 444,565 \$ 183,048											
Tub Lubpho Number 1,500,774 1,50	Distribution Primary & Secondary Little	ጊ.B	LBDPLS	NCPP	•		•	•	*	,	•
THB LEDDSLD SIGNED \$ 3611,721 \$ 115376 \$ 1186778 \$ 148977 \$ 845,844 \$ 148977 \$ 148,977	Primary Demand	1	CPDPLD	NCPP	•	1,850,173 \$	330,106	•	\$	183,048	7,595
TLB LBDLT Cuerd \$ 946,24 \$ 451,021 \$ 318,991 \$ 130,912 \$ 150,912 \$	Primary Customer	2,	LBDPLC	Cust08	••	3,611,795 \$	1,637,874		242	497.465 S	
TLB LBDLTT SICD \$ 1719.124 \$ 440.161 \$ 2,146,375 \$ 697,109 \$ TLB LBDLTT Cued7 \$ 1,945,606 \$ 883,166 \$ 1,260,666 \$ 285,241 \$ 285,241 \$ 1,945,606 \$ 1,345,326 \$ 1,240,646 \$ 285,241 \$ 285,2	Secondary Demand	2 5		Sico Siedo	n +	949 534 5	431 021	h 41		130,912	•
TLB LBDLTT CLERT \$ 1,719,124 \$ 440,161 \$ 613,859 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 383,061 \$ 81,800 \$ 8	Total Distribution Primary & Secondary Lines	j	LBDLT		• •	6,628,714 \$	2,510,678		375 \$	\$ 901,109	B,277
TLB LBDLTC Cuerdy 1,719,124 \$ 460,161 \$ 613,859 \$ 383,081 \$ 383,081 \$ 1,246,845 \$ 1,246,845 \$ 283,741 \$ 283,741 \$ 1,346,729 \$ 1,346,325 \$ 1,246,849 \$ 283,741 \$ 283,741 \$ 2884,749 \$ 1,346,325 \$ 1,346,435 \$ 233,081 \$ 233											
TLB LEDLITC CLURO7 \$ 1945,805 \$ 833165 \$ 1246,645 \$ 256,241 \$ 146,645 \$ 1,345,326 \$ 1,345,326 \$ 1,346,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,345,326 \$ 1,346,	Damand	T.B	CT TOBOT	SICD	**	1,719,124 \$	460,161	*		353,061	
TLB LEDGC C02 \$ 1,375,116 \$ 584,356 \$ 1,280,506 \$ 621,302 \$ TLB LEDGC C02 \$ 1,375,116 \$ 584,366 \$ 237,064 \$ 237,724 \$ TLB LEDGC C03 \$ 1,037,145 \$ 305,172 \$ 237,064 \$ 237,724 \$ TLB LEDGC C04 \$ 1,182,306 \$ \$ \$ \$ TLB LECAE C06 \$ 7,941,517 \$ 2,884,799 \$ 2,112,234 \$ 965,809 \$ TLB LEGG C06 \$ 733,410 \$ 332,136 \$ 243,169 \$ 100,879 \$	Customer	2	LBDLTC	Cust07	**	1,945,605 \$	883,186	•		268,241 \$	
TLB LBDMC C02 \$ 1,375,116 \$ 594,395 \$ 437,492 \$ 259,667 \$ TLB LBDMC C03 \$ 1,037,145 \$ 306,172 \$ 237,064 \$ 237,724 \$ TLB LBDSCL C04 \$ 1,182,306 \$. \$. \$. \$. \$ TLB LBCAE C06 \$ 7,941,517 \$ 2,884,799 \$ 2,112,234 \$ 963,808 \$ TLB LBCSI C06 \$ 733,410 \$ 332,139 \$ 243,189 \$ (100,879 \$	Total Line Transformers		190		••	3,664,729 \$	1,343,326	•		821,302 \$	
TLB LBDMC C02 \$ 1,375,116 \$ 584,385 \$ 437,482 \$ 259,667 \$ TLB LBDMC C03 \$ 1,037,145 \$ 306,172 \$ 237,064 \$ 237,724 \$ TLB LBDECL C04 \$ 1,182,306 \$. \$. \$. \$. \$ TLB LBCAE C06 \$ 7,941,517 \$ 2,884,799 \$ 2,112,234 \$ 983,808 \$ TLB LBCSI C08 \$ 733,410 \$ 332,139 \$ 243,189 \$ (100,879 \$)	Distribution Services										
TLB LBDMC C03 \$ 1,037,145 \$ 306,172 \$ 237,064 \$ 237,724 \$ TLB LBDSCL C04 \$ 1,182,306 \$. \$. \$. \$ TLB LBCAE C06 \$ 7,941,517 \$ 2,884,799 \$ 2,112,234 \$ 963,808 \$ TLB LBCSI C06 \$ 733,410 \$ 332,139 \$ 243,189 \$ (100,879 \$	Customer	87	1.BDSC	C02	••		584,395	44		259,667	
TLB LBDMC COS \$ 1,037,145 \$ 305,172 \$ 237,064 \$ 237,724 \$ TLB LBDSCL Co4 \$ 1,182,306 \$. \$. \$. \$. \$ TLB LBCAE CO6 \$ 7,941,517 \$ 2,884,799 \$ 2,112,234 \$ 963,808 \$ TLB LBCSI CO6 \$ 733,410 \$ 332,139 \$ 243,189 \$ (100,879 \$	Distribution Meters										;
TLB LBDSCL C04 \$ 1,182,306 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	Customer	1 2	LBDMC	8	•	1,037,145 \$	305,172	•		237,724 \$	286
TLB LBCAE C06 \$ 7,941,517 \$ 2,884,799 \$ 2,112,234 \$ 863,808 \$ TLB LBCSI C06 \$ 733,410 \$ 332,136 \$ 243,189 \$ 100,679 \$	Distribution Street & Customer Lighting	a F	Code	ď	•		,	ø	•9	,	
TLB LBCAE C05 \$ 7,941,517 \$ 2,864,799 \$ 2,112,234 \$ 963,808 \$ TLB LBCSI C06 \$ 733,410 \$ 332,136 \$ 243,169 \$ 100,879 \$ TLB LBSEC C06 \$. \$. \$		9		}	•			•			
TLB LBCSI C06 \$ 733,410 \$ 332,136 \$ 243,189 \$ 100,879 \$ 1LB LBSEC C06 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Customer Accounts Expense Customer	a.T.	LBCAE	202	•		2,884,799	**		\$ 808,808	12,012
TLB LBCSI C06 \$ 733,410 \$ 332,136 \$ 243,189 \$ 100,879 \$	Customer Service & Info.										•
TB LBSEC COM \$. \$. \$	Customer	1	LBCSI	8	•		332,138	••		100,879	138
	Sales Expense Customer	1.8	CBSEC	98	•	,		•	*	•	,

				Combin	S Hg	Combined Light &	Combined Light &	Large Committed	Large Comm/Ind	High Load Factor	High Load Factor
Description	Ref	Name	Allocation	P C	Power LP8	Power LPP	Power LPT	TOD Primery LCIP	TOD Transmission LCIT	Secondary HLF8	HLFP
Laber Expenses											
Power Production Plant	ç	900	1100	•	4 864 124	467 107	8008	207.520	701 101	175 184	331512
Production Demand - Winter Peak	2	E De Po	PPWDA	, es	709,558	165,470	2,178	\$ 319,448	\$ 87,859	\$ 53,865	\$ 109,587
Production Demand - Summer Peak	11 E	dOdd81	PPSDA	4	626,806	137,216	2,313	\$ 252,034	57,818	8,734 18,734	83,233
Production Energy - Off Peak Designation Energy - Officer Deak	8 C		56	1 2	2,351,906	gon'/79	7/4'6	27, 102,1	300,020	(a) (a)	
Production Energy - Sufficient Peak	9 2	e de la la la la la la la la la la la la la	: E	• ••		•					
Total Power Production Plant		LBPPT		•	5,748,808	1,387,148	\$ 20,867	\$ 2,832,658	\$ 802,896	\$ 513,750	\$ 978,817
Transmission Plant											
Transmission Demand - Off Peak	2	LBTRB	BDEM	•	363,004	89,213	1,347	186,015	24,086	34,189	\$ 64,680 23,855
Transmission Demand - Winter Peak Transmission Demand - Summar Deak	8 F	BIR	PPS04	10 41	4/,982 90,853	010,450 010,450 010,450	335	38,543	• ••	5 6,486	12.088
Total Transmission Plant)	LBTRT	<u>i</u>	• ••	801,838	143,618	\$ 2,137	\$ 289,180	•	\$ 51,847	\$ 89,583
Distribution Poles Specific	14	LBDPS	NCPP		,	•	•			,	•
Distribution Substation	F	6	Ş	•	603 766	20.70		140 874			43.418
Contraction	9	2	Į	•			•	r or	•	•	•
Distribution Primary & Secondary Lines	E	S. P. C.	dd	•		•				•	
Primary Demand	2	CIPOPLO	NOPP	•	331,218	79,976		\$ 139.268		. :	\$ 42,984
Primary Customer	5	LBDPLC	Cust08	.	93,544	2,213		189	•	297	340
Secondary Demand	2 5		Sico Constitution	n •1	24.617				•	. B.Z.	• •
Total Distribution Primary & Secondary Lines	ì	LBDLT		• ••	507,675	82,189	•	\$ 139,456		\$ 3,893	\$ 43,303
Distribution Line Transformers										:	
Demand	87.	CBDLTD	SICD	\$	240,212	•				24.45 4.45 4.45 4.45 4.45 4.45 4.45 4.45	
Customer Total Line Transformers	9	LBDLT?	OMEN	, . ,	280,862		•			14,654	
Distribution Services											
Сизтотнег	ā	SCE	7	47	81,851	•			•	\$ 263	
Distribution Meters Customer	된	LBDMC	C03	•	225,244	7,118	\$ 211	\$ 2,623	\$ 577	1,521	\$ 2,107
Distribution Street & Customer Lighting Customer	12	TOSCET	8	•	,	٠		•	•		
Customer Accounts Expense Customer	旦	LBCAE	98	•	1,647,591	38,976	\$ 256	\$ 6,645	\$ 1,022	\$ 10,479	\$ 11,245
Customer Service & Hrfo. Customer	TLB	IBCSI	90	•	18,969 \$	449	e •	38	φ **	99	65
Sales Expanse Customer	1.B	LBSEC	900	•			•			,	
14.0		Ħ		•	9 457 190 \$	1.740.278	\$ 23.473	\$ 3,411,175	\$ 885,273	\$ 596,468	\$ 1,178,540
		Ī		٠							

OFFICE OF THE A) Y GENERAL.
KU Cort of Service Study
Class Albreation

12 Months Ended	September 30, 2003

			Allocation	Coal Mining Power		Coal Mining Power Transmission	Large Power Mine Power TOO Primary	Large Power Mine Power TOD Transmission		Combination Off- Peak
Description	Ref	Name	Vector	ddW		MPT	LMPP	LMPT		СМН
Labor Expenses										
Power Production Plant			į	,	;	;		•		9
Production Demand - Off Peak Production Demand - Wither Peak	22		PPWDA	7 47	25.08 25.08 25.08 25.08	22,678	\$ 45,736	***	28,714 \$	2,662
Production Demand - Summer Peak	2	- BPPDP	PPSDA	•	15,079 \$	13,175	\$ 5,808	⊕ (3,585 \$	2,822
Production Energy - Off Peak	2	EBPPEB	<u>6</u>	. ,	80,286	70,180	35,387	wi w	62,816	B. 4.3
Production triengy - winner Peak Production financy - Summer Peak	9 2		60	n 43	• ••		• •	• ••	•	
Total Power Production Plant	ļ	LBPPT	i	. 45	179,621	157,223	\$ 77,203	\$	188,523 \$	20,063
Fransmission Plant										
Transmission Demand - Off Peak	7.B	LBTRB	BDEM	•	11,422	9,984	\$ 5,032	**	11,782 \$	1,198
Transmission Demand - Witter Peak	<u>و</u> د	1878 1979	PPWDA	 .	5,359	4,730	2.134	n v1	2,405	604
Total Transmission Plant	<u> </u>	E FRE		• •	18,967	16,624	\$ 8,007	69	\$ 941.0	2,164
Distribution Poles							,		•	
Specific	5	SHOPE	NCPP	•		•	,	.	•	
Distribution Substation	g F	200	000	ø	42 783 \$	•	5 720		•	2,032
	3	2007	Ž		200		1		,	
Distribution Primary & Secondary Lines	e F	Č		•	•					
Primary specific Primary Demand	2 2	1909		a ••	12,258 \$		5,863	• ••	*	2,012
Primary Customer	2	BDPLC	Custos	•	8		\$	•••	•	53,733
Secondary Demand	9 5		Sico Sico	vs es				• ••	* **	14. 140
Total Distribution Primary & Secondary Lines	!	LBDLT		• ••	12,419 \$		\$ 5,677	•	,	70,827
Distribution Line Transformers										
Demand	2,5	100	Sico	۰.		•		v		3,881
Cultioner Transformers	9		CORRIGO	, ₄₂	• ••		• • •			32,854
Pleasing Consises										
Customer Cervices	7LB	SCE	C02	47		•	•	••	•	•
Distribution Meters									:	;
Customer	1 .	LBDMC	C03	"	1,021	1,011	\$ 288		 	10,430
Distribution Street & Customer Lighting	a F	CaCa	ē		•		•	•	•	
	<u> </u>		}	•	•		•			
Customer Accounts Expense Customer	8 <u>1</u>	LBCAE	900	••	2,811 \$	1,917	\$ 511	ø	1,789 \$	70,981
Customer Service & Info.	i i					8	٠	•	ç	40 BOR
Customer	9	200	3	•	7	1		•		
Sales Expense Customer	1 18	LBSEC	9 00	•		•		•	•	
1. 1.		to			\$ F36 L66	178 708	\$ 97.410	o.	211147 \$	220.247
l oral		ĝ		,	+ Land 197	1 1 1 2				:

OFFICE OF THE A: "Y GENERAL KU Cost of Service Study
Class Allocation

Description	F.	Name	Allocation	All Elon	All Eicetric School AES	Electric Space Heating Rider 33	Water Pumping M	9	ž	Street Lighting 9t Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting COLt	Special Contracts
Session Experience														
Power Production Plant	í	d die	i	•	196	0070	•	4	•	9	ğ	307.00		750 000
Production Demand - On Peak Production Demand - Winter Peak	9 2		PWO	^ **	2,962	5 2,662	6,081	 	•	12,797	731	19,879	3,086	100,752
Production Demand - Summer Peak	92	LBPPDP	PPSDA	•	2,822	\$ 2,822	*	**	••					\$ 92,287
Production Energy - Off Peak	9	BPPEB	5	**	66,293	4,199	•••	** ·	•	26,252	1,500	40,724	6,322	301.929
Production Energy - Winter Peak	29 F		9 5		•		vo e			•				
Troublement Care your Care in Treat Total Power Production Plant	9		3	• ••	118,404	\$ 24,851	\$ 28,785	• • • •	•	58,198	3,326	800'308	\$ 14,019	40,863,954
Transmission Plant														
Transmission Demand - Off Peak	a)T	BTTRB	BDEM	•	9,289	\$ 1,593	••		•	3,735	213	5,794	688	42,958
Transmission Demand · Winter Peak Transmission Demand · Summer Deak	eg e	LBTR	PPWDA	0 7	25 S	555	1284	# # # #		2.669	£ .	4, 46	.	21.012
Total Transmission Plant	9	E	Ś	. 69	10.254	\$ 2,558	• ••	⇔	•	6.404	366	9,940	1,543	4,364,078
Distribution Poles Specific	ET.	SAGE	ACP MCPP			,	•	**			,		•	
Distribution Substation General	5 1	LBDSG	NCPP	*	2,032	\$ 2.032	•	1,960 \$		4,727	\$ 270	6.805	\$ 1,056	\$ 13,216
Plantin of an Order of the Control o														
Distribution Primary & decordary Lines Primary Specific	8 1	LBDPLS	ACPP	•		•	••	**	•	٠		,		
Primary Demand	87.	CHOPLD	NCPP	•••	2,012	2,012	1,643	g:	.	4.679	267	6,737	1,046	13.084
Managed Customer Secondary Demand	<u> </u>	LBOSID	SICD	۰ ۷۱	\$ 3	2,30		* **	•	484	2000	118	121	
Secondary Customer	5	LBOSLC	Cust07	•	18	909	•	2 4	•	14,189	1.132	14,232	\$ 2,299	
Total Distribution Primary & Secondary Lines		LBDLT		s,	5,611	\$ 5,860	••	∞	•	73,188	5,732	\$ 75,827	12,200	8,598,376
Distribution Line Transformers						•			•		!		!	
Demand	6 F F	5 5	Sico Siego		3,881	3,887	·	9 4		2,083	117	20,198	487	, ,
Customer Total Line Transformers	9			• ••	5,015	5,121	\$ 20,206	· ••	• ••	31,085	2,438	32,380	5,206	4,725,623
Distribution Services Customer	ፒያ	SORT	C02	**	1,090	•	er •••	358 \$	•			,		•
Distribution Meters Customer	ĘŢ.	LBOMC	8		2,343	,	1,0	\$ +00'1		•				345
Distribution Street & Customer Lighting							,	•	•			j		
Customer	17.8	7 TBO8C	3	••			•	*	,	778,825	0/6//6	284,751	\$ 42,760	•
Customer Accounts Expense Customer	T.B	LBCAE	595	*	3,706	9,210	**	\$ 122		71,123	\$ 5,685	71,441	\$ 11,538	\$ 511
Customer Service & Info. Customer	乱	LBCSI	98	**	427	1,414	•	*	•••	10,918	\$ 873	10,967	\$ 1,77,1	
Sales Expense Customer	ብ.B	LBSEC	900	•			47	•	••			,		,
Total		F		•	148,882	\$ 51,047	\$ 64,072	\$ 22	49	1,032,469	\$ 116,659	\$ 562,398	\$ 90,094	\$ 78,455,317

LEXABRAGE Lexicology Baint Demand - Winder Peak Demand - Winder Peak Demand - Winder Peak Energy - Winder Peak Energy - Winder Peak Energy - Winder Peak Energy - Winder Peak Energy - Winder Peak Energy - Summer Peak Energy - Summer Peak Energy - Summer Peak Energy - Summer Peak Energy - Summer Peak Energy - Summer Peak Energy - Summer Peak Energy - Summer Peak Energy - Winder	Description	Ref	Name	Allocation Vector		Total System	Residential Rate RS	Ali Electric Residential Rate FERS		General Service Secondary GSS	General Service Primary GSP
The part The part	Depreciation Expenses										
Property Condition Property	Power Production Plant				•	:				!	ì
Mark Mark	Production Demand - Off Peak	A SEPR		BDEM	v. •	24,650,611 \$	3,931,213	v> •	12.00	781.454	37.234
Park Tiger Depte Eil 1	Production Demand - Summer Peak	TOEPR	DEPPO	PPSDA	• •	8,165,719 \$	1,678,886	•	3,131	\$ 170,708	21,498
The state The	Production Energy - Off Peak	TOEPR	DEPPER	<u>.</u>	••		•	•••			
Maintenant DEPPT Secondary Lines Maintenant DEPPT Secondary Lines Maintenant DEPPT DEPPT Secondary Lines Maintenant DEPPT DEPPT Secondary Lines Maintenant DEPTR DEPPT Secondary Lines Maintenant DEPPT DEPPT Secondary Lines Maintenant DEPTR DEPTR Secondary Lines Maintenant DEPTR DEPTR Secondary Lines Maintenant DEPTR DEPTR Secondary Lines Maintenant DEPTR DEPTR Secondary Lines Maintenant DEPTR DEPTR Secondary Lines Maintenant DEPTR DEPTR DEPTR Secondary Lines Maintenant DEPTR DEPTR DEPTR Secondary Lines Maintenant DEPTR DEPTR DEPTR DEPTR Maintenant	Production Energy - Winter Peak Sonduction Energy - Summer Peak	TOEPR FPR		<u> </u>	v «1		• •	w w			
The Peak The Peak	Total Power Production Plant	i	DEPPT	ļ	49	45,080,350 \$	7,415,844	•		3,212,703 \$	\$ 133,840
Mark	Transmission Plant										
Tiger Denk	Transmission Demand - Off Peak	TOEPR	DETRB	BDEM	45 4	7,257,974 \$	1,157,482	•••	2,795	484,102	22,114
TDEPR DEDPS NCPP \$ 1,290,323 \$ 2,000,389 \$ 3,000,282	Taneshission Demand - Witter Peak Transmission Demand - Suthmer Peak	TOFOT STATES		*CSAA	, u	1,787,283	367.471	• ••	3983	176,650	4,705
TDEPR DEDPS NCPP \$ 3.266,551 \$ 661,452 \$ 966,270	Total Transmission Plant		DETRT		•	12,906,323 \$	2,093,389	•		900,478	\$ 38,542
TOEPR DEDPS NOPP \$ 3,256,551 \$ 661,452 \$ 966,270 roundary Lines TOEPR DEDPLS NOPP \$ 3,223,960 \$ 644,938 \$ 946,709 TOEPR DEDPLC NOPP \$ 3,223,960 \$ 3,193,921 \$ 2,342,944 TOEPR DEDPLC Cuelor \$ 1,957,709 \$ 4,905,180 \$ 4,197,342 TOEPR DEDLT Cuelor \$ 3,388,702 \$ 898,029 \$ 1,199,341 TOEPR DEDLT Cuelor \$ 1,980,709 \$ 4,905,180 \$ 4,197,342 TOEPR DEDLT Cuelor \$ 2,698,603 \$ 1,181,287 \$ 884,740 TOEPR DEDRC CO2 \$ 2,698,603 \$ 1,181,287 \$ 884,740 TOEPR DEDRC CO3 \$ 2,008,605 \$ 5,002,465 \$ 2,402,692 TOEPR DEDRC CO3 \$ 2,008,605 \$ 5,002,405 \$ 5,602,740 TOEPR DECK CO3 \$ 2,008,605 \$ 5,002,740 TOEPR DECK CO3 \$ 2,008,705 TOERR DECK C	Distribution Poies			,	i	,				•	
TOEPR DEDPLS NCPP \$ 3,256,551 \$ 661,452 \$ 966,270	Specific	TOEPR	DEDPS	d S S S S	10		•		,	,	
TOEPR DEDPLS NCPP \$ 3,223,990 \$ 644,893 \$ 946,709	Distribution Substation	90301	DEDSG	000	44		851 452	47		361.237	14.988
TOPER DEDPLD NCPP \$ 3,223,980 \$ 644,538 \$ 946,709 \$ 10,000 \$	862.50	<u> </u>		i	•			•			
The Part Deput The Part Deput The Part Deput The Part Deput The Part Deput The Part Deput The Part Deput The Part Deput The Part Deput The Part Deput The Part Deput The Part Deput The Part The Part Deput The Part The Part Deput The Par	Distribution Primary & Secondary Lines	1	9	900	•	,	•	**	•		,
TOPER DEDPLC Custos \$ 7,064.48 \$ 3,1964 \$ 2,342.844 TOPER DEDPLC Custor \$ 15,514 \$ 3,164.768 \$ 2,161.447,845 Secondary Lines DEDLT Custor \$ 1,260,708 \$ 4,205,180 \$ 4,187,342 TOPER DEDLT Custor \$ 1,260,708 \$ 4,205,180 \$ 4,187,342 TOPER DEDLT Custor \$ 3,356,702 \$ 898,029 \$ 1,189,315 TOPER DEDLT Custor \$ 1,260,708 \$ 1,755,465 \$ 1,263,377 TOPER DEDLT Custor \$ 2,086,603 \$ 1,161,287 \$ 864,740 TOPER DEDSC COZ \$ 2,086,603 \$ 1,161,287 \$ 864,740 TOPER DEDSC COZ \$ 2,086,603 \$ 1,161,287 \$ 864,740 TOPER DEDSC COZ \$ 2,306,905 \$ 566,222 \$ 463,159 TOPER DECSI COS \$ 2,306,905 \$ 566,222 \$ 463,159 TOPER DECSI COS \$ 2,306,905 \$ 56,740 TOPER DECSI COS \$ 2,306,905 \$ 56,740 TOPER DECSI COS \$ 2,306,905 \$ 56,740 TOPER DECSI COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 2,306,905 \$ 56,740 TOPER DESC COS \$ 3,740,905 \$ 70,740 TOPER DESC COS \$ 3,740,905 TOPER	Primary Demand	795 795		d d	• ••	3,223,990 \$	644,938	• ••	3,709	357,625	14,838
USEPH DEDSILO SICD \$ 1,865,111 \$ 2,000 \$ 4,100 \$ 1,865,111 \$ 2,000 \$ 4,100 \$ 1,865,111 \$ 2,000 \$ 4,100 \$ 1,865,100 \$ 4,100 \$ 1,865,100 \$ 4,100 \$ 1,100	Primary Customer	TDEPR	DEDPLC	Cust08	44	7,056,468 \$	3,199,981	٠,	2.994	971,912	1,332
1 Secondary Lines	Secondary Demand		DEDSID	Sico Sign		815,119	218,184		9 2	755 767 8	• •
TDEPR DEDLTD SICD \$ 3,358,702 \$ 898,029 \$ 1,199,315 \$ 1,725,465 \$ 1,199,315 \$ 1,725,465 \$ 1,199,315 \$ 1,725,465 \$ 1,262,622 \$ 1,161,287 \$ 1,262,622 \$ 1,161,287 \$ 1,262,622 \$ 1,161,287 \$ 1,262,622 \$ 1,161,287 \$ 1,16	Secondary Customer Total Distribution Primary & Secondary Lines	£	OEDLT		• •	12,950,708 \$	4,905,180		7,342 \$	1,752,708	16,170
TDEPR DEDLTO SICD Si 3,358,702 Si 98,029 1,189,315	Matellustics time Transformers										
TDEPR DEDLTC CustOT \$ 3,801,163 \$ 1,725,466 \$ 1,283,377 TDEPR DEDSC C02 \$ 2,688,603 \$ 1,161,287 \$ 854,740 TDEPR DEDSC C02 \$ 2,028,299 \$ 566,222 \$ 463,159 TDEPR DEDSCL C04 \$ 2,308,905 \$ \$ \$ TDEPR DECK C05 \$ 2,308,905 \$ \$ \$ TDEPR DECK C05 \$ 2,308,905 \$ \$ \$ TDEPR DECK C05 \$ \$ \$ TDEPR DECK C05 \$ \$ \$ \$ TDEPR DECK C05 \$ \$ \$ \$ TDEPR DECK C05 \$ \$ \$ \$ TDEPR DECK C05 \$ \$ \$ \$ TDEPR DESC C06 \$ \$ \$ \$ \$	Demand	TOEPR	DEDLTD	SICD	•	3,358,702 \$	899,029	•	-	689,786	
TDEPR DEDSC CO2 S 2,688,603 S 1,161,287 S E44,740	Customer	TDEPR	DEDLTC	Cust07	•	3,801,183 \$	1,725,466	u > (524,069	
TDEPR DEDSC C02 \$ 2,688,603 \$ 1,161,287 \$ 864,740	Total Line Transformers		DED_11			7,159,886 \$	2,624,495	•		5 669,512,1	
TDEPR DEDSC CQ2 \$ 2,688,603 \$ 1,181,287 \$ 694,74U TDEPR DEDMC CQ3 \$ 2,026,299 \$ 596,222 \$ 463,159 TDEPR DECK C05 \$	Distribution Services			;	,						
TOEPR DEDMC CO3 \$ 2,026,296 \$ 566,222 \$ 463,159 Innee TOEPR DEDSCL CO4 \$ 2,308,905 \$ \$ TOEPR DECSI CO5 \$ \$ \$ \$ TOEPR DESEC CO6 \$ \$ \$ \$ TOEPR DESEC CO6 \$ \$ \$ \$ TOEPR DET \$ \$ \$ \$ \$	Customer	TOEPR	DEDSC	8	•		1,161,287	••		507,319	,
TDEPR DEDSCI. COM \$ 2,308,905 \$	Distribution Meters	1		į	•	4 000 000 0	90				*
TOEPR DEDSCI. CO4	Customer	X-10	DEDMC	30		z,uz6,299	777'0AG	^			
TDEPR DECKE C06 \$. \$. \$ \$ \$ \$ \$	Distribution Street & Customer Lighting Customer	TOEPR	DEDSCI	800	•	2,309,905 \$		•		,	
TDEPR DECSI COG \$ \$ \$ \$		•									
TDEPR DECSI COS \$. \$. \$. \$. TDEPR DESEC COS \$. \$. \$. \$. TDEPR DESEC COS \$. \$. \$. \$. \$	Customer Accounts Expense Customer	TOEPR	DECAE	900	47	,		•	•	,	,
Expense	Customer Service & Info. Customer	TOEPR	DECS	80	••	,	•	•	•	•	
Expense TDEPR DESEC CO6 \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$ · \$											
DET \$ 88,378,624 \$ 19,447,869 \$ 22,213,402	Sales Expense Customer	TDEPR	DESEC	8	•		•	•	•		
	Total		DE1		••	88,376,624 \$	19,447,669			8,412,748 \$	\$ 205,483

			Alfocation	3	Combined Light &	Combined Light &	Combined Light & Power	Large Comm/Ind	Large Committed	High Load Factor	High Load Factor Primary
Description	Raf	Name	Vector			- LPP	LPT.	LCIP	LCIT	HLF8	HFP
Depreciation Expenses											
Power Production Plant	ļ	Ç	i	•	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4 497 002	4	000000		550 743	4 042 208
Production Demand - Witter Peak Production Demand - Witter Peak	TOEPR		PPWDA	• ••	2.230.709	520,204	5 6.841	1,004,279	\$ 276,212	168,711	344,521
Production Demand - Summer Peak	REPR	DEPPDP	PPSDA	4	1,969,921	431,381	\$ 7,271	\$ 792,343	•	\$ 140,635	\$ 261,668
Production Energy - Off Peak Development of the Company of the Com	TOEPR	OCPPEB		., .,				, ,			
Production Energy - striker Fear Production Energy - Summer Peak	TOEPR	DEPPER	2 60	• • •							,
Total Power Production Plant	i	DEPPT	i	• ••	10,051,560	2,389,548	\$ 35,829	\$ 4,794,874	1,329,432	060'098	1,848,397
Transmission Plant											
Transmission Demand - Off Peak	TOEPR	DETRB	BDEM	47 (1,722,741	423,385	6.394	\$ 882,787	.	162,157	308,861
Transmission Demand - Witter Feat Transmission Demand - Summar Peak		2 C	PSOA	<i>?</i> 41	431 172	5,73	4 2 1.581 1.581	5 173,426	39.785	30,782	5 57,273
Total Transmission Plant	İ	DETRI		***	2,856,202	681,580	\$ 10,139	\$ 1,372,388	\$ 383,329	\$ 246,054	\$ 472,599
Distribution Poles Specific	TDEPR	DEDPS	NCPP	•		٠					,
Distribution Substation General	TOEPR	DEDSG	NCPP	4	653,845 \$	157,829		\$ 274,839	•		\$ 84,828
Distribution Primary & Secondary Lines	ļ		ļ	•	•						•
Primary Specific	TACED T			n •	647 110	158 251		272 081	. ,		83 979
Printery Contains	F STATE		E STATE OF	,	182 759	4.323	. ,	688		281	824
Secondary Demand	TOEPR	OED STO	Sico	•••	113,896					\$ 6,672	
Secondary Customer	TOEPR	DEDSIC	Cust07	49	48,095	. !				55 153	
Total Distribution Primary & Secondary Lines		DEDLT		47	981,859	160,574		\$ 272,460		2,606	84 ,503
Distribution Line Transformers		į	Č	•	906 047		•	•		798 947	
Commend			Sich Company	~ ¥	409,309	•				313	
Customer Total Line Transformers	K K		O CORRES	· ••	567,856		• •	• •	• ••	28,630	
Distribution Services Customer	TOEPR	DEDSC	262	•	159,915	*		•		\$ 513	•
Distribution Meters Customer	TDEPR	DEDMC	893	•	440,088 \$	13,902	411	\$ 4,930	1,127	\$ 2,973	\$ 4,117
Distribution Street & Customer Lighting Customer	TDEPR	DEDSCL	8	*	,		,	•			
Customer Accounts Expense Customer	TOEPR	DECAE	502	*		,	,	,	•		
Customer Service & Info. Customer	TDEPR	DECSI	800	•		,		,		·	•
Sales Expanse Customer	TDEPR	DESEC	8 63	•	•		,	•			
Total		DET		••	15,721,203	3,403,434	\$ 46,380	\$ 6,719,491	\$ 1,713,888	1,145,866	\$ 2,294,544

OFFICE OF THE A'S AY GENERAL KU Cort of Service Study
Class Alboration

				Coal Mir	10%	Coal Mining Power	Large Power Mine		Large Power Mine Power TOD	S	Combination Off-
Description	Ref	Name	Allocation Vector	æ =	Primary MPP	Transmission MPT	Power TOO Primary LMPP	D Primary PP	Transmission		¥ ₹
Depreciation Expenses											
Power Production Plant						;		;	•		
Production Demand - Off Peak	TOEPR COLOR		BOEM	ı, •	94.109	160,933	u+ v	32 482 6	189,881		18,33
Production Demand - Witten Thank	A POPUL	OF PERSON	PPSUA	. 27	47.404	41.421		18.258	52.141	•	8,871
Production Energy - Off Peak	TOEPR	DEPPEB	5	• • • •			•		•	•	
Production Energy - Winter Peak	TOEPR	DEPPE	E01	**		•	••	•	•	*	
Production Energy - Summer Peak	TOEPR	DEPPEP	<u>e</u>	•			•				. ;
Total Power Production Plant		DEPPT		••	312,289	\$ 273,649		131,523	332,322	•	36,571
Transmission Plant											
Transmission Demand - Off Peak	TOEPR	DETRB	BDEM	φ.	54,208	47,384	69 1	23,879	65,916		5,692
Transmission Demand - Winter Peak	TUEPK	2 2 2	ADS00		50.5	200	n 41	3.996 \$	11413	• •	1.942
Total Transmission Plant	i i i	DETRI		•	90,014	78,896	•	38,001	95,748	•	10,288
Distribution Poles				,				•		•	
Specific	TOEPR	DEDPS	o CD SCD SCD SCD SCD SCD SCD SCD SCD SCD		•	•	.,	•	•	•	•
Distribution Substation	TOPEDS	98090	dd	41	24 193	•	**	11.175 \$	•	49	3.970
				•			•				•
Distribution Primary & Secondary Lines	9034	9 700	000						•	•	,
Primary Specific	7.00 F.00 F.00 F.00	0.00	9	• •	23.951		• ••	11,083	•	· vs	3,931
Primary Customer	TOEPR	DEDPLC	Cust08	φ.	312		•••	58	•	•••	104,980
Secondary Demand	TOEPR		200	<i>1</i> 7 •					• •	n u	8CB 7C
Secondary Customer Total Distribution Primary & Secondary Lines		DEDLT		• •	24.263		• ••	11,092 \$	٠	•	138,378
National in Transformers											
Demand	TOEPR	DEDLTD	SICD	**			•	,	•	**	7,581
Customer	TOEPR	DEDLTC	Cust07	49	•	•	•	•	•		56,607
Total Line Transformers		DED 11		••		-	•	•	•	••	4,186
Distribution Services							•	•			
Customer	TDEPR	DEDSC	20	**	•		•		i	•	•
Distribution Meters	!		;			9107	•		Ş	•	arc oc
Customer	¥100		3	•	<u>.</u>	0/8':	•	8	907'		50,575
Distribution Street & Customer Lighting	TOPPR	CECE	ă	et		,	41	,		**	
	:										
Customer Accounts Expense Customer	TOEPR	DECAE	C05	•	,	,	•	,		•	
Customer Service & Info.	TOEPR	DECS	8	u			•	,	•	•	•
Sales Expense	i	i i	8	•			•	•	,	•	
Compiler	2		3	•			•	•		•	
Total		DET		•	452,754	\$ 354,520	••	192,354	429,339	•	273,752

OFFICE OF THE A. AY GENERAL KU Cost of Service Study Class Allocation

			Altocation	Ā	All Elcatric School	Electric Space Heating Rider	Water Pumping		Street Lighting		É.		Customer Outdoor Lighting	Special
Description	Raf	Name	Vector		AES	33	Σ		37 M	Dec St		2012	100	Contracts
Depreciation Expenses														
Power Production Plant							!		;	•	•			******
Production Demand - Off Peak	TOEPR		BDEM	47 4		5 25,681	25,417		60,201	, ,	5,441 5,200 6	83,386 \$	9 702	316.745
Production Demand - Summer Deak		DEPEND	PPSDA	3 47	8.871	8.871	11,178		•	• • • • • • • • • • • • • • • • • • • •	•			\$ 290,132
Production Energy - Off Peak	TDEPR	DEPPEB	101	49	,	. '			•	**	•	•	,	
Production Energy - Winter Peak	TOEPR	DEPPE	2	**	•		•		•	•••				
Production Energy - Summer Peak	TDEPR	DEPPER	E01	•••	. 00	, 20			. 400 433		5 740 6	165 883	90. 70	
Total Power Production Plant		į		•	98.98	42,320	2 0.00	•	•	•		200	88 't 7	· ·
Transmission Plant									,		•			4
Transmission Demand - Off Peak	EP.		BOEM	6	44,085	7,561	7.48		17,725		1,013 \$	27.496		203,858
Fansanisakon Liemand - Winter Peak Fransanisakon Demand - Summer Peak	10 10 10 10 10 10 10 10 10 10 10 10 10 1	2 62 2 62 2 62 2 62 2 62 2 62 2 62 2 62	Y ds d	n 43	1,942	2,62	2,447			• •	•			\$ 63,503
Total Transmission Plant		DETRT		•	48,662	12,138	\$ 15,929		\$ 30,391	•	1,737 \$	47,172 \$	7,323	\$ 20,710,996
Distribution Poles														
Specific	TDEPR	DEDPS	NCPP	•	•		,		•	49	•••			•
Distribution Substation														
General	TDEPR	DEDSG	<u>8</u>	**	3,970	3,970	3,243		\$ 9,235	•	528 \$	13,284	2,064	25,820
Distribution Primary & Secondary Lines			!	,							•	•		•
Primary Specific	TOEPR	OEDPLS			, 63	3 63 6	20.00		0 147	w w	\$ 53 \$	13 162 \$	2 043	\$ 25.582
	THEORY I		L SCHOOL	÷ •1	4.11.1	4.495	1361	,	3 105,181		8.407 \$	105.861	17,065	
Security Customer	7067	DEDSID	SICD	• ••	940	1.840	8,402		\$ 874	. 44	9 8	1,517	236	
Secondary Customer	THEPR	DEDSIC	Cust07	•	1,082	1,183	358		\$ 27,682	•	2,212 \$	27,808	4,491	
Total Distribution Primary & Secondary Lines		DEDLT		•	10,963	11,448	\$ 14,332		142,98	.	\$ 98°.'	48.14	23,835	# 15,798,883
Distribution Line Transformers									;				;	
Demand	TOEPR	0E0L13	SICD	۰ ۰	7,581	7,581	38,743			•••		6,249	2/8 0	
Customer Total Live Transformers	£ 5		Cuero	, u	9.798	10 005	39.476		\$ 60,732	7 49	4.783	63,223 \$	10,172	\$ 9,232,585
		į		•										
Distribution Services Customer	TDEPR	DEDSC	C02	•	2,130		\$89	•	•	•	**	•		
Distribution Meters		i	Ę	•	5		90.			•	*	•		284
Customer	Y Y	2 5 1 1 2	3	•			<u> </u>	•	•	•	•	•		
Distribution Street & Customer Lighting Customer	TOEPR	DEDSCI	8	•		,	,		\$ 1,517,705	••	191,406 \$	517,252 \$	83,541	,
Customer Accounts Expense Customer	TDEPR	DECAE	S05	47		,	,	•		•	•	,		••
Customer Service & Info. Customer	TDEPR	DECS	90 0	•	,	,	,	,		•	•		,	
Salas Expense Customer	TDEPR	DESEC	8	•		,			•	•	•		,	49-
1		ļ		•					97 700 7	•	9 620 370	9 000	161 133	425,003,478
Total				u	247,089	80,483	131,269		\$ 1,861,486	,	9,372		26.10	

OFFICE OF THE A. AN GENERAL
KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ŗ	Name	Affocation Vector		Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Accretion Expenses									
Power Production Plant									
Production Demand - Off Peak Description Demand - Mitter Descri	TACAT	ACPPOB	BDEM	. , .	(4,733,383) \$	(754,867)	(889,200)	(315,713)	(14,422)
Production Demand - Summer Peak	TACRT	ACPPD	PPSDA	• ••	(1,587,972)	(322,378)		(154,973)	(4,128)
Production Energy - Off Peak	TACRI	ACPPEB	Š	*	•	•	•		
Production Energy - Winder Peak Onderston Energy - Summer Deak	TACRI	ACPPE!	ā			•			
Total Power Production Plant	L COL	ACPPT	ā	• 4	(8,656,278) \$	(1,423,944)	(1,972,214)	(616,900)	(25,700)
Transmission Plant									
Transmission Demand - Off Peak	TACRT	ACTRB	BOEM	**	128 *	ଷ	\$ 23	 	•
Transmission Demand - Winter Peak	TACRI	ACTR	PPWDA	44	\$ 19	₽,	25	4.	•
Fransmission Demand - Summer Peak Total Transmission Plant	IACK	ACTRE	T S	r) 44	22 2	98	° 23		
Distribution Poles	3		i	•	•				
epecino	PCK	S-CO-V	1	•	•	•		,	
Distribution Substation General	TACRT	ACDSG	КСРР	••		,	,		,
Distribution Primary & Secondary Lines				,				·	
Primary Operatio	TACRI	ACDPLS	2 2 2 2 2 2 2 3	n vi		•			. ,
Primary Customer	TACRT	ACDPLC	Cust08	**		•			
Geography Demend	TACRI	ACDS C	Sico Casto	v •		•			
Total Distribution Primary & Secondary Lines		ACDLT		•		•			,
Distribution Line Transformers		!						,	
Demend	TACRI	ACD'TD	Sico Cueto	US 47		, ,			
Cotal Line Transformers	3	ACDC 11	Crasco	•		. 1	• •	•	
Distribution Services Customer	TACRT	ACDSC	C02	•		Ī			
Distribution Meters Customer	TACRT	ACDMC	8	**	•	i	,	,	,
Distribution Street & Customer Lighting									
Customer Customer	TACRT	ACDSCL	80	••		•		,	•
Customer Accounts Expense Customer	TACRT	ACCAE	90	•	,	•		,	
Customer Service & Info. Customer	TACRE	Accsi	900	•				,	,
Sales Expense Customer	TACRT	DESEC	9 0	**	,	į		,	,
Total		ACT		•	\$ (650,053) \$	(1,423,907) \$	\$ (1,972,181) \$	\$ (616,884) \$	(25,699)

OFFICE OF THE A1 2.Y GENERAL KII Cost of Service Study
Class Absention

Description	Ref	Name	Allocation Vector	5	Combined Light & C. Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Committed TOD Primary LCIP	Large Commind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Accretion Expanses										-	
Power Production Plant Braduction Parent Off Beat	TACOT	2000	1000	•	2 123 638	076 148)	(4 170)	(K7K 774)		(105 753)	\$ (200.124)
Production Demand - Winter Peak	TACRT	ACPPO	PPWDA	• •	(428,338) \$	(698'68)	(1,314)	(192,841)	\$ (53,038)	(32,396)	\$ (66,154)
Production Demand - Summer Peak	TACRT	ACPPDP	PPSDA	 .	(378,262) \$	(82,833)	(1,396)	\$ (152,145)		(27,005)	\$ (50,245)
Production Energy - Winter Peak	TACRI	ACPPE	5 6	· •·				, ,			
Production Energy - Summer Peak Total Power Production Plant	TACRT	ACPPEP ACPPT	F01		\$ (1,930,108)	(458,838)	(8,880)	\$ (920,706)	\$ (255,276)	\$ (165,153)	\$ (318,523)
Transmission Plant											
Transmission Demand - Off Peak	TACRT	ACTRB	BOEM	*	99	7	0	15	4	en -	10 6
Transmission Demand - Winder Pesk Transmission Demand - Summer Pesk	TACRT	ACTR!	PSDA PSDA	w w	다 8 8	m 01	,		15 4	w w	**
Total Transmission Plant		ACTRT			S S	12	•	24	- 4	*	•
Distribution Poles Specific	TACKT	ACDPS	NCPP	•	,		•	,			
Distribution Substation General	TACRT	ACDSG	ACPP	•		•					•
Distribution Primary & Secondary Lines											
Primary Specific	TACRT	ACDPLS	NCPP	**		1 1				•	
Primary Customer	TACRT	ACDPLC	Cust08	÷ •••			• ••				
Secondary Demand	TACRE	ACDSID	Sico	47 (•••	ā	•				•••
Secondary Customer Total Distribution Primary & Secondary Lines	N N	ACDL7	Creato	n en					• •		• •
Distribution Line Transformers							,		•	,	
Demand	TACRT	ACDLT0	Sico	er +		•	•	, ,			
Customer Total Line Transformers	Š	ACD T		7 47					• •	•	
Distribution Services Customer	TACRT	ACDSC	700	44		•	,	•	•		
Distribution Meters Customer	TACRT	ACDMC	893	**		•		•	· •		•
Dietribution Street & Customer Lighting Customer	TACRT	ACDSCL	95	•		•		,			,
Customer Accounts Expense Customer	TACRT	ACCAE	500	•		٠		•			•
Customer Service & Info. Customer	TACRT	ACCSI	8	••		,		· 49	,		•
Sales Expense Customer	TACRT	DESEC	80	•				•	,		,
Total		ACT		67	\$ (650,059)	(458,827) \$	\$ (6,880) \$	\$ (920,682) \$	\$ (255,269) \$	\$ (165,149) \$	\$ (316,515)

OFFICE OF THE A1 ... Y GENERAL.
KU Cost of Service Sudy
Class Allocation

Power Production Plant TACRT ACCPPIGE BEDBA \$ (55.350) \$ (35.300) \$ (35.3	Description	P	Name	Allocation Vector	Coal Mining Power Primary MPP	F Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP	Large Power Mine Power TOD Transmission LMPT	1	Combination Off- Peak CWM
### TACRT ACPPOB BDEM	Accretion Expenses									
### TACART ACPPID PROMOA \$ (1551) \$ (1560) ### TACART ACPPED PROMOA \$ (1551) \$ (1540) ### TACART ACPPED PROMOA \$ (1551) \$ (1540) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED EDIT \$ (1560) ### TACART ACPPED CONTON \$ (1560) #	Power Production Plant Production Demand - Off Peak	TACRT	ACPPDB	BDEM	\$ (36,35)	•		•	\$,487) \$	(3,712)
## TACRT ACPPEE ED1	Production Demand - Winter Peak Production Demand - Summer Peak	TACRT	ACPPDI ACPPDP	PPWDA PPSDA	(9,10)		(8,176)	or ca	(17,334) \$ (10,012) \$	(1,9 0 7)
### TACRT ACTRE BDEM \$ (\$9,965) \$ (\$2,549) ### TACRT ACTRE BDEM \$ (\$9,965) \$ (\$2,549) ### TACRT ACTRE PPSDA \$ (\$9,965) \$ (\$2,549) ### TACRT ACDPS NGPP \$ (\$0,000) ### TACRT ACDPL NGPP \$ (\$0,000) ### TACRT ACDPL NGPP \$ (\$0,000) ### TACRT ACDPL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACDL Cuetor \$ (\$0,000) ### TACRT ACCAL CUETOR \$ (\$0,000) ###	Production Energy - Off Peak Production Energy - Winter Peak	TACRT	ACPPEB ACPPFI	<u> </u>		w w	•••	· · ·	** **	• •
TACRT ACTRB BDEM 1 1 1 1 1 1 1 1 1	Production Energy - Summer Peak Total Power Production Plant	TACRT	ACPPEP ACPPT	£01	96'69)	•••		49 49	. \$ (63,812) \$	(7,022)
### ACATRA ACTRA BDEM \$ 1 \$ 1 **Peark TACRT ACTRA BDEM \$ 1 \$ 0 **Mar Peark TACRT ACTRA BDEM \$ 1 \$ 0 **Mar Peark TACRT ACTRA PPSDA \$ 0 \$ 0 **Mar Peark TACRT ACDPS NGPP \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	fransmission Plant									,
TACRT ACTRP PPSDA \$ 0 \$ 0 \$ 1	Transmission Demand - Off Peak Transmission Demand - Winder Peak	TACRI	ACTRIB ACTRI	BDEM PPW0A	** **	~ · ·			**	00
TACRT ACDPG NCPP \$. \$.	Transmission Demand - Summer Peak fotal Transmission Plant	TACRT	ACTRP ACTRT	PPSDA	***		•••	** **	**	00
dary Lines TACRT ACDPLS NCPP \$. \$ TACRT ACDPLS NCPP \$. \$. \$ TACRT ACDPLC Cust09 \$. \$. \$ TACRT ACDLTD SICD \$. \$. \$ TACRT ACDLTD SICD \$. \$. \$ TACRT ACDLTT Cust07 \$. \$. \$ TACRT ACDRC CDS \$. \$. . TACRT ACDRC CDS \$. \$. . TACRT ACDRC CDS \$. \$. . TACRT ACDRC CDS \$ TACRT ACDRC CDS \$ TACRT ACD	Hatribution Poles Specific	TACRT	ACDPS	NCPP	•	••	•	**	•	•
TACRT ACDPLS NCPP \$ 1 1 1 1 1 1 1 1 1	Xatribution Substation General	TACRT	ACDSG	NCPP	•			**	•	•
TACRT ACDITION SICD STATE ACDITION SICD STATE ACDITION SICD STATE ACDITION SICD STATE ACDITION SICD STATE ACDITION SICD STATE ACDITION SICD STATE ACDITION SICD STATE STATE ACDITION SICD STATE STATE ACDITION SICD STATE STATE STATE ACDITION SICD STATE	Natribution Primary & Secondary Lines Primary Specific	TACRI	ACDPLS	NCPP	49-4	**	,	en e		i .
TACRT ACDLTD SICD \$	Triniary Controversion Primary Customer Secondary Demand Secondary Customer Cost Distribution Primary & Secondary Lines	TACRT	ACDSLD ACDSLD ACDSLD ACDSLC	Custo8 SICD Cust07	 		• • • • •	. 	• • • • • •	
TACRT ACDLTD SICD S	Natribution Line Transformers									
TACRT ACDSC CO2 \$ \$	Demand Customer Otal Line Transformers	TACRT	ACD TO AC	SICD Cust07			,	w w w		. 1 1
TACRT ACDMC C03 \$ \$	Distribution Services Customer	TACRT	ACDSC	C02	•	**	•	•	••	٠
TACRT ACDSCL C04 \$. \$. TACRT ACCAE C05 \$. \$. TACRT ACCAE C05 \$. \$. TACRT ACCSI C06 \$. \$. TACRT ACCSI C06 \$. \$. TACRT DESEC C09 \$. \$. TACRT ACT & (56,964) \$ (52,544)	Netribution Meters Customer	TACRT	ACDMC	SS	•	**		₩	•	,
TACRT ACCAE C05 \$. \$. TACRT ACCSI C06 \$. \$. TACRT DESEC C09 \$. \$	letribution Street & Customer Lighting Customer	TACRT	ACDSCL	8	•		•	45	•	•
Inverse & Info. TACRT ACCSI CD6 \$. \$. . Expense TACRT DESEC C06 \$. \$.	usformer Accounts Expense Customer	TACRT	ACCAE	505	· • •			•		
Expense 1ACRT DESEC C08 \$ - \$ - ACT ACT 8 (59.964) \$ (52.544)	ustomer Service & Info. Customer	TACRT	ACCSI	9 00	•		•	•		
ACT \$ (59,984) \$ (52,544)	ales Expense Customer	TACRT	DESEC	8 63	, ex		•	*	•	1
	otał		ACT		96'89)	•		•	(83,810) \$	(7,022)

OFFICE OF THE A: Y GENERAL KU Cost of Service Study Class Allocation

	3	1	Allocation	All Elon	All Elcetric School	Electric Space Heating Rider Wa	Water Pumping		D Street Lighting	Decorative Street P Lighting	Private Outdoor Lighting Or	Customer Outdoor Lighting	Special
Accrution Expenses						3						i }	
Power Production Plant			:				;	,		;		:	
Production Demand - Off Peak Production Demand - Winter Peak	TACRI	ACPPDI ACPPDI	BDEM PPWDA	n 41	(28,751) \$	(4,931)	(4,861) (4,859)		(11,560) \$	(861) (442)	(17,932) \$	(2,784) \$	(132,949) (60,821)
Production Denvend - Summer Peak	TACRT	ACPPDP	PPSDA	•	(1,703) \$	(1,703)	(2,148) \$,			*	•	(55,711)
Production Energy - Off Peak Production Energy - Winter Deak	TACRI	ACPPEB		 •				, ,					
Production Energy - Summer Peak	TACRT	ACPPED		• ••				,				,	
Total Power Production Plant		ACPPT		••	(32,061) \$	(8,242) \$	(10,686) \$	•	(18,285)	(1,102) \$	(28.832) \$	(4.847) \$	(13,916,399)
Transmission Plant													
Transmission Demand - Off Peak	TACRE	ACTRB	BDEM	•••		0.0	e + 0	,	0 (0 (*	57 6	₩ (
I lansmission Demand - wither Peak Transmission Demand - Summer Peak	TACR	ACIR	PPSDA	* **	* *	9 6	* *	· ·	***	* *	* • • • • • • • • • • • • • • • • • • •	***	-
Total Transmission Plant		ACTRT		•	-		4	•	*	*	**	••	188
Distribution Poles Specific	TACRT	ACDPS	NCPP		,	,	•	,	,	,			,
Distribution Substation General	TACRT	ACDSG	NCPP	**	,	,	,	•	,			•	,
				•									
Distribution Primary & Secondary Lines Primary Specific Primary Demand	TACRI	ACDPLS	NCPP NCPP	4 57	1 (en en e		ab sn 4				
Findary Customer Secondary Demand	TACRI	ACDSLD		» »	. ,	• •	, ,			, ,	A 47		
Secondary Customer Total Distribution Primary & Secondary Lines	TACRT	ACDSLC ACDLT				• ••	, ,	•		** **			
Distribution Line Transformers Demand	TACRT	ACDLTD	SICD	•		,	,		,	,		,	
Customer Total Line Transformers	TACRT	ACDLTC ACDLT	Cust07	••		()				1 (1 1	, ,	
Distribution Services Customer	TACRT	ACDSC	C03	**	**		,	•	,	,			,
Distribution Meters Customer	TACRT	ACDMC	ති	10		45		•	•	,	,		
Distribution Street & Customer Lighting Customer	TAGRT	ACDSCL	8	•	,	,	45	•	,		,	•	
Customer Accounts Expense Customer	TACRT	ACCAE	902	•			,		,				•
Customer Service & Info. Customer	TACRT	Accsi	9	•	,	,			,				
Sales Expense Customer	TACRT	DESEC	800	•		,	•	,	,	4 7		,	٠
Total		ACT		"	(32,060) \$	(8,241) \$	\$ (589'01)		(19,284) \$	(1,102) \$	\$ (26,932)	(4,647) \$	(13,918,038)

OFFICE OF THE At "Y CENERAL KU Cost of Service Study
Class Allocation

			Affocation		Total	Residentis	All Electric Regidential	General Service Secondary	General Service Primary	
Description	Ref	Name	Vector		System	Rate RS	Rete FERS	988	GSP	1
Property Taxes										
Power Production Plant										
Production Demand - Off Peak	PTAX	PTPPDB	BDEM	•••	2,487,894 \$	396,783	•	165,941	5,5	8:
Production Demand - Witter Peak Describes Demand - Summer Deak	PTAX X		PPWDA PPSDA		824 136 \$	182,22/	139,897	81 455	2,730	88
Production Energy - Off Peak	PTAX	PTPPEB		• ••			• ••		ī `	!
Production Energy - Winter Peak	PTAX	PTPE	E04	•	**	•			49	
Production Energy - Summer Peak	PŢĄX	PTPPEP	E04	•		•	•		•	:
Total Power Production Plant		t dd t d		••	4,549,792 \$	748,433	1,038,607	\$ 324,246	13,508	2 9
Transmission Plant										
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	•	608,314 \$	97,012	•	\$ 40,574	## #	23
Transmission Demand - Winter Peak	PTAX	PTR	PPWDA	.	323,607 \$	47,642		20,082		22 2
Transmission Cemand - Okhmier Peak Total Transmission Plant	¥	PTRT	Y Co	^ **	1,081,720 \$	175,454	\$ 252,132	15,472	3,230	12
# 1										
Usernbuton Poses Specific	PTAX	PTDPS	dd ON	•	•	•	•		•	
Distribution Substation										
General	PTAX	PTDSG	NCPP	•	276,463 \$	55,305	\$ 81,182	\$ 30,867	1,272	언
Distribution Primary & Secondary Lines	2	2		•	•		•			
Primary operation	X X	2010	1 0 2 0 2 2		273.698 \$	54.752	. v	30.360	. 4	. 580
Primary Customer	PTAX	PTOPIC	CustOB	•	599,055	271,658	•	\$ 82,510	**	13
Secondary Demand	PTAX	PTDSLD	SICD	49	89.198	18,523	•	\$ 14,212	•	
Secondary Customer Total Distribution Demon & Secondary Inse	PTAX	PTDSLC	Cust07		157,490 \$	71,489 416,422	356 331	\$ 21,713	. 1.373	2
TOTAL ENGINEER PRINCES OF SOCIALITY ELICAS		1		•	2		•			2
Distribution Line Transformers	1		Ğ	•	400	Te est		4		
Customer	X X	2 2 2	Custo7	• •	322,699 \$	146,482	107.254	44,491	• •	
Total Line Transformers	:	PTDLT		•	807.834 \$	222,805	•••	\$ 103,050	•	
Distribution Services										
Customer	PTAX	PTDSC	70 5	**	228,078 \$	98,587	\$ 72,563	43,069		
Distribution Meters Customer	PTAX	PTDMC	88	49	172.022 \$	50.616	\$ 39,320	\$ 39,429	•	165
Distribution Street & Customer Lighting Customer	PTAX	PTDSCL	75	**	196,098 \$		•		•	
Customer Accounts Expense Customer	PTAX	PTCAE	505	•	,			•	•	
Customer Service & Info. Customer	PTAX	PTCSI	9	•		٠			•	
Sales Expense Customér	PTAX	PTSEC	8	*	•	•	•	,		
Total		Н		•	8.211.450 \$	1,767,622	\$ 2,047,204	\$ 784,727	\$ 19,548	9
		:								

OFFICE OF THE A1. "Y GENERAL KU Cost of Service Study Class ABocaton

Property Taxes Prover Production Plant Production Demand - Virther Peak Production Demand - Virther Peak Production Demand - Summer Peak Production Energy - Summer Peak Production Energy - Whiter Peak Production Energy - Whiter Peak Production Energy - Whiter Peak Production Energy - Whiter Peak Production Energy - Whiter Peak Production Energy - Whiter Peak Production Demand - Whiter Peak Transmission Demand - Whiter Peak Transmission Demand - Whiter Peak Transmission Demand - Whiter Peak Transmission Demand - Summer Peak Transmission Demand - Summer Peak Total Transmission Plant Dietribution Polesa Specific Describution Primary & Secondary Lines Production Primary & Secondary Lines Production Production Primary & Propels Primary Demand Primary Demand Primary Demand Primary Demand Primary Demand Primary Demand Primary Demand Primary Demand Primary Demand Primary Demand Primary Demand Primary Demand				5	20			
A A A A A A A A A A A A A A A A A A A								
######################################				9	4		709 44	+ +05 498
A A A A A A A A A A A A A A A A A A A	DE BOEM	\$ 225.137	52.502	7,37	302,002	\$ 27,877	17,027	# N
PPP PPR XX XX XXXXXXXXXXXXXXXXXXXXXXXXX		\$ 198,817	43,538	734		\$ 18,345	14,194	\$ 26,409
PP PP PP PP PP PP PP PP PP PP PP PP PP		•	,			,		
A P P P P P P P P P P P P P P P P P P P						• •		
PPPP PPAX PPAX PPAX PPAX PA		1,014,477	241,168	3,616	483,929	\$ 134,175	\$ 86,806	\$ 166,367
P P P P P P P P P P P P P P P P P P P								
A A A A A A A A A A A A A A A A A A A		\$ 144,389	35,485	236	73,989	•••	13,591	25,719
P P P P P P P P P P P P P P P P P P P	PPSDA	38,138	7,914	133	14,535	3,335	2,580	\$ 4,800
PTAX PTAX PTAX PTAX PTAX PTAX PTAX		\$ 239,387	57,125	850	\$ 115,024	44	\$ 20,623	39,610
PTAX PTAX PTAX PTAX PTAX PTAX	d ACPP	•	,	,	· •	•		•
PTAX PTAX PTAX PTAX PTAX	G NCPP	\$ 55,491	13,389	,	\$ 23,332	1	+19	7,201
2		•						
PTAX PTAX PTAX		926.33	13,265		\$ 23,099			\$ 7,129
PTAX PTAX		\$ 15,515	367		31		\$.
XY I A	COIS CO	699'6				· ·	583	
		\$ 84,203	13,632		\$ 23,130	, , , ,	946	\$ 7,182
on Line Transformers						•	2407	
Demand PTAX PTDLTD DIAX PTDLTC	TO SICD	8,396 8,396 8,396		, ,		• •	27.72	• •
ransformers		\$ 48,208	,				\$ 2,431	
Distribution Services Customer PTAX PTDSC	C C02	\$ 13,576	,	,	·		*	•
Destribution Meters Customer PTAX PTDMC	503 2	\$ 37,359	1,180	36	419	%	\$ 252	\$ 350
Destribution Street & Customer Lighting Customer PTAX PTDSCL	50 CF			,	,	•		
Guetomer Accounts Expense Customer PTCAE	E C05		,	,			,	,
Gustomer Service & Info. Customer PTAX PTCSi	900		,	•		,	,	•
Sales Expense PTAX PTSEC Customer PTAX	90 00 0	•				•		•
TPT Total		\$ 1,492,701 \$	326,504	\$ 4,501	\$ 645,834	\$ 166,398	\$ 110,800	\$ 220,710

OFFICE OF THE AT. '4 GENERAL KU Cost of Service Study Class Affocation

	3	į	Allocation	Coal Mining Power Primary Moto	Power	Coal Mining Power Transmission	Large Power Mine Power TOD Primary I MOD	Large Power Mins Power TOD Transmission		Combination Off- Peak CWH
			NA.							
T SEASON TO SEAS										
Power Production Plant	24	90000	71100	•	• 100 07	40.04	4 185	4	•	1 05.1
Production Demand - Or Peak Description Demand - Mister Deak	T AT A	200	DDWD9	n e1	8 152	7 195	3248	5 6,13		28
Production Demand - Summer Peak	PTAX	PTPPOP	PPSOA	• ••	4784	180	1,843	5.28		895
Production Energy - Off Peak	PTAX	PTPPEB	E 01		•	•		•	••	
Production Energy - Winter Peak	PTAX	PTPPE	1 00	••	•	•	•	•	45	
Production Energy - Summer Peak Total Down Broduction Deat	PTAX	PTPPEP	E01	e 5 e6	31.518 \$	27.618	13.274	33.540		3.691
			٠	•		1	,			
Transmission Plant	2		i	•	•	,		9	4	Ę
Transmission Demend - Off Peak Transmission Demend - Winter Peak	PTAX	2 E	PPWDA	n +7	2.131	1881	986	2,38	-	ä
Transmission Demand - Summer Peak	PTAX	PITRP	PPSDA		\$ 028	780	335	\$ 957	40 W	163
+ Other + Fernand Secon Prism.		Ē		•	Ę	20,0	2	•	•	Š
Distribution Poles) ATO	SOUTO	000		,	•		•	•	
	<u>{</u>	5		•			•	•	,	
Distribution Substation General	PTAX	PTDSG	₩CPP	•	2,054 \$,	\$,	4	337
Distribution Primary & Secondary Lines	PTAX	S OCT O	ddON		**	•	•	41	47	
	PTAX	0	NCPP	• •>	2,033	•	\$ 838	•	*	334
Primary Customer	PTAX	PTDPLC	Cust08	47	\$	•	*	•	49 4	8,912
Secondary Demand	YAX PTAX		Sico	·	•				* *	8.6
Secondary Contourse Total Distribution Primary & Secondary Lines	¥.	Į.		•	2,080 \$	•	942		**	11.747
Description Line transformers Demand	DTAX	T 210	COIS	•		•	•	•	•	\$
Customer	PTAX	57.75	Cust07	• •>	•••	٠			*	4,806
Total Line Transformers		PTDLTI		•	•	•	•••	•	•	5,449
Distribution Services										
Customer	PTAX	PTDSC	205	••	•	•	•	•		
Distribution Meters										
Customer	PTAX	PTDMC	203	•	169 \$	168	87	\$ 108	6 5	1,730
Distribution Street & Customer Lighting	7470	500	ē	•	,	,			•	
	Ē		5	•	•	•	•	•	•	
Customer Accounts Expense Customer	XYId	PTCAE	202	w			•	•	•	
				,						
Customer Service & fnfo. Customer	PTAX	PTCSI	9	•	•				••	
Seles Expense Customer	PTAX	PTSEC	80	67	•		•	•	49	
				•						:
Total		Ë		••	43,346	34,399	\$ 18,397	\$ 41,673		23,815

OFFICE OF THE A1. . x GENERAL
KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

			Allocation	A# Elce	School	Space Rider	Water Pumping		oup.	Decorative Street Private Outdoor Lighting Lighting	Private Outdoor Lighting	Customer Outdoor Lighting	Special
Description	Ref	Name	Vactor		AES	23	ž		7 to	Dec St Ct	Polk	COL	Contracts
Property Taxes													
Power Production Plant	į		į	•	•					,	900		62.00
Production Demand - Off Peak	X X	200	BOKO	. ·	211.dr	\$ 280'7 \$ 978	2,300 4,000 4,000 4,000		4.080		8089	9 626 9 626	31.968
Production Demand - Summer Peak	FT.	dOdd	PPSDA	• ••	885	886	1,128	•					29,282
Production Energy - Off Peak	PTAX	PTPPEB	E01	•	,		,	•		•			,
Production Energy - Winter Peak	PTAX	Bddid	E01	•••	**	,			•	•	•••		•
Production Energy - Summer Peak Total Power Production Plant	XY.	PTPPEP	9	n 4	16,851	4,332 \$	5,818	٠.	\$ 10,136	678	\$ 15,733	2,442	7,314,543
· · · · · · · · · · · · · · · · · · ·													
Transmission Parameter Caroning Of Deck	YATO	BOTTO	BUEN	•	3,695	634.	827 \$		1,486	88	2.305	358 \$	17,086
Transmission Demand - Winter Peak	XX.	E E	PPWDA	• ••	Ä	\$ 122	203		1082	9	1,649	\$ 256 \$	8,358
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	•	163	163 \$	\$2	•	•		•		5,322
Total Transmission Plant		TRI			4.078	1,017	1,336		2,547	146	408°C	410	1,735,855
Distribution Poles													
Specific	PTAX	PTDPS	NCPP	4		,	,				,	•	
Oleitholico Substation													
General	PTAX	PTDSG	NCPP	•	337 \$	337 \$	275	•	\$ 784	\$ 45	1,129	\$ 175 \$	2,192
Circles de Colones de Consession de Consessi													
Department Specific	PTAX	PTDPLS	NCPP	**		•		•	•		•	**	ı
Primery Demand	PTAX	O POT	NCPP	•	334 \$	334	273		\$ 776	*	1,117	\$ 173 \$	2,170
Primary Customer	PTAX	PTDPLC	Cust08	**	348	382 \$	118 \$		8,930	714	8,970	1,449 \$	•
Secondary Demand	PTAX	PTDSLD	SICD	•••	£ \$6 \$	\$£ \$£	282	•	883	w .	128	22	
Secondary Customer	PTAX	DISCLO	Cust07	w •	85	2 6	9 6		7 7320	981	2,30	2000	1.426.133
Total Distribution Primary & Secondary Lines		5		•	* - - -	* 7/8	<u> </u>		E 1,21	8	- Y-12-13-13-13-13-13-13-13-13-13-13-13-13-13-	2,020	20, 1771
Distribution Line Transformers											;	,	
Demand	PTAX	P10.10	Sico	•	248	844 844	3,289 \$,	₹ 8	2 70	530	2 2	
Customer	XY.	2 2	Cuenc	ı , •	200	88	7.00			8 7 7 7	787	98	783 795
		5		•	700	•	2	,	3	•			
Distribution Services	PLAY	CSCITO	S		187	,	20		•			47	,
Cascillet	Ē	3	•	•	•	•	}		•		•	•	
Distribution Meters Customer	PŢAX	PTDMC	CD3	**	388		\$ 191	•	•	•			72
Table of the state													
Customer Super & Customer Lighting	PTAX	PTDSCL	700	4			,		\$ 128,645	\$ 16,249	43,912	\$ 7,092 \$	
Customer Accounts Expense Customer	ATAX	PTCAE	900	"	,	,		•	,		,		
Customer Service & Info. Customer	PTAX	PTCSI	98	69			,	•	•	,	,		
Sales Expense Customer	PTAX	PTSEC	900	•	,	,	•	•		,			
				4	900	-	700 07		760.031	10 934	00 074	49 240 4	450 BOS CT
Total		=		,	₽	* anc'/	£ 120,21	•	Angles I	* 10'01	04,01		14,000,014

OFFICE OF THE AT. I CENERAL
KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

•	i		Altocation		Total	Residential	All Electric Residential	General Service Secondary		Ceneral Service Primary
Description	KOL	NEW COLUMN	vector		uiane ko	Name No	Ven Teno			5
Other Texes										
Power Production Plant				,		;	4		•	6
Production Demand - Off Peak	XX S	BON OF	BOEM SOUTH		1,745,762 \$	278,409	779,025	16.44.0T	4 4	5,518
Production Demand - Value Pear	X X	o contract	ACSOC ACSOC	• •	578 298 S	118 899	,		27	1522
Dodgartion Found. Of Deak	XATO	REGIC	101	• ••		,	. 67	•	••	
Production Energy - Winter Peak	OTAX	OTPPE	0	. 69		•	•	•	•	•
Production Energy - Summer Peak	OTAX	OTPPEP	<u>6</u>	••		•	•	••	••	•
Total Power Production Plant		OTPPT		69	3,192,801 \$	525,178	\$ 727,390	\$ 227,524	24 8	9,479
Transmission Diam										
Transmission Demand - Off Peak	OTAX	OTTRB	BOEM	49	426,855 \$	88,074	•	\$ 28,471	* 1.71	1,301
Transmission Demand - Winter Peak	OTAX	OTTR	PPWDA	•••	\$ 870,722	33,431	•	v > :	•• •••	889
Transmission Demand - Summer Peak Intel Transmission Blant	OTAX	OTTRP	PPSDA	en en	758.046 \$	21,612	\$ 17.843	5 10,369	* * 20 03	2,267
				,	·					
Distribution Poles	X4X	Section	dd	•		•			•	
Distribution Substation General	OTAX	ordsg	NCP.	•	193,985 \$	38,807	\$6,986	\$ 21,519	\$ 61	883
Olatribudon Primary & Secondary Lines	21,0	0.000		٠	•			•		•
Primer Demand	0 0 XX	01070		• ••	192,055 \$	38,419	· •	• ••	\$ **	788
Primary Customer	OTAX	OTDPLC	Cust08	•	420,358 \$	190,624	•	\$ 57,897	\$ 160	7.9
Secondary Demand	OTAX S	OTDSLD	osico Sico	•••	48,557	12,967	.		# # 2 9	•
Secondary Customer Total Distribution Primary & Secondary Lines	X S		COMMO!	n en	771.482 \$	292,205	\$ 250,038	104,410	. 	963
Oistribution Line Transformers	YATO	4	C	•	200.080	53.556	47		**	
	O C		Cust D7	• 41	228.439 \$	102,787	. 41	• ••	20.00	•
Costolina Total Line Transformers	Š	01017	0,000	,	426.519	156,343	146,704	\$ 72,310	2	٠
						•				
Distribution Services	7120	000	Ş	•	4 640 041	40 170	£0.04%	\$ 22	ž	,
Customer	¥ 5	280	8	•		n i n	? •	•		•
Distribution Meters						•		,		***
Customer	OTAX	OTDMC	c03	•	120,708	35,517	27,591	\$ 27,567	1	5. L
Distribution Street & Customer Lighting	2410	Cotto	700		437.803	,				•
Customer	5	1	5	•		•	•	•	٠	
Customer Accounts Expense Customer	OTAX	OTCAE	500	•	,		•	•	•	•
Customer Service & Info, Customer	OTAX	orcsi	960	•	,		•	•	•	
Sales Expense	į		1		•			•	•	
Customer	XY OIAX	OLSEC	8	*	,	•		•	•	•
Total		Ш		•	5,781,996 \$	1,240,345	\$ 1,436,528	\$ 536,611	311 \$	13,717

OFFICE OF THE A1. "Y GENERAL KU Cost of Service Study
Class Allocation

Participation Participatio								2
## OTAX OTPPDB BDEM 144371 \$ 1	Name	LPS	TPP	1	LCIP	LCIT	HJF8	17.
### OTAX OTPPOB BDEM 1 144371								
## OTAX OTPPOR BOEM \$ 147,371 \$ 17 Peak OTAX OTPPOR PPSDA 19,570 \$ 199,510				٠				;
Colored Colo	OTPPOB	414,371	101,837 \$	1,538 \$	712,337 \$	61,/16	26.00 26.00	24,399
## OTAX OTPPEE E01	OTPDD	139,510	30,550 \$	515 \$	56 114 \$	12,873	096.6	\$ 18,531
## OTAX OTPRE E01 \$ 1	OTPPEB	,			,			
## OTAX OTTRI BDEM 101,318 5 Peak OTAX OTTRI PPNDA 5 11,303 8 ### OTAX OTTRI PPNDA 5 11,303 8 ### OTAX OTDPIS NCPP 5 38,898 5 ### OTAX OTDPID NCPP 5 38,898 5 ### OTAX OTDPID NCPP 5 38,898 5 ### OTAX OTDPID NCPP 5 38,898 5 ### OTAX OTDPID NCPP 5 38,898 5 ### OTAX OTDPID NCPP 5 38,898 5 ### OTAX OTDPID NCPP 5 38,898 5 ### OTAX OTDPID NCPP 5 38,898 5 ### OTAX OTDLI CLANTO 5 8,000 5 ### OTAX OTDSCL CLAN	E PER C							
### OTAX OTTRIA PPWDA \$ 101,318 \$ or Peak OTAX OTTRIA PPWDA \$ 41,303 \$ or Peak OTAX OTTRIA PPWDA \$ 25,358 \$ or AX OTTRIA PPWDA \$ 167,978 \$ or AX OTDPLS NCPP \$ 38,648 \$ or AX OTDPLS NCPP \$ 38,648 \$ or AX OTDPLS NCPP \$ 10,877 \$ or AX OTDPLC CLARGO \$ 10,877 \$ or AX OTDPLC CLARGO \$ 10,877 \$ or AX OTDLT SICD \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDLT CLARGO \$ 10,877 \$ or AX OTDSC COD \$ 10	ОТРРТ	\$ 711,861	169,228 \$	2,537 \$	339,574	94,151	\$ 60.912	\$ 116,740
Peak OTAX OTTRI PPDEM \$ 107.318 \$ or Peak OTAX OTTRI PPSDA \$ 41.328 \$ or Peak OTAX OTDPS NCPP \$ 25.368 \$ or AX OTDPLS NCPP \$ 38.838 \$ or AX OTDPLS NCPP \$ 38.848 \$ or AX OTDPLS NCPP \$ 38.848 \$ or AX OTDPLS NCPP \$ 38.848 \$ or AX OTDSLC CustOF \$ 38.848 \$ or AX OTDLT SICD \$ 2.865 \$ or AX OTDLT CustOF \$ 95.068 \$ or AX OTDMC Cot OF \$ 95.068 \$ or AX OTDMC Cot OF \$ \$ \$ or AX OTAX OTOSCL Cot OF \$ \$ or AX<								
### OTAX OTING PPWAM \$ 19793 \$ 19793 \$ 107	OTTRB	\$ 101,318	24,900 \$	376	51,918 \$	15,090	9,537	18,047
OTAX OTDPS NOPP \$ 167,878 \$ ary Lines OTAX OTDPLS NOPP \$ 38,838 \$ 38,838 \$ 38,938	O O	25,358	5,553 \$	e e e	10,200	2,340	1810	3388
OTAX OTDSG NCPP \$ 38.638 \$	OTTRI	\$ 167,979	40,085 \$	969	80,713	22.54	14,471	27.794
ary Lines OTAX OTDFLS NCPP \$ 38,858 \$ OTAX OTDFLS NCPP \$ 38,658 \$ OTAX OTDFLS Custor \$ 38,658 \$ OTAX OTDFLC Custor \$ 5,878 \$ OTAX OTDFLC Custor \$ 5,878 \$ OTAX OTDLT Custor \$ 5,878 \$ OTAX OTDLT Custor \$ 5,870 \$ OTAX OTDLT Custor \$ 5,870 \$ OTAX OTDLT Custor \$ 5,870 \$ OTAX OTDLT Custor \$ 5,870 \$ OTAX OTDSC C02 \$ 5,870 \$ OTAX OTDSC C02 \$ 5,870 \$ OTAX OTDSC C04 \$ 5,870 \$ OTAX OTDSC C04 \$ 5,870 \$ OTAX OTDSC C04 \$ 5,870 \$ OTAX OTDSC C04 \$ 5,870 \$ OTAX OTDSC C06 \$ 5 5 5 OTAX OTDSC C06 \$ 5 5 5 OTAX OTDSC C06 \$ 5 5 OTAX OTDSC C06 \$ 5 5 OTAX OTDSC C06 \$ 5 5 OTAX OTDSC C06 \$ 5 5 OTAX OTDSC C06 \$ 5 5 OTAX OTDSC C06 \$ 5 OTAX OTDSC C07 \$ 5 OTAX OT	SQUIC				**			
ary Lines OTAX OTDELS NCPP \$ 38,649 \$ 100000 \$ 10000 \$ 10000 \$ 100000 \$ 10000 \$ 10000 \$ 10000 \$ 10000 \$ 10000 \$ 10000 \$ 10000 \$ 10000) j	•	•	•	!			
ary Lines OTAX OTDPLS NOPP \$ 38,649 \$ 9,000	OTDSG	38.838	9,402 \$		16,372 \$,		\$ 5,053
OTAX OTDPLS NCPP								
OTAX OTDPLC Custor \$ 38,628 \$ 9, 0	OTDPLS	**	***		, ;	•		***
OTAX OTDSLC Custor \$ 1,785 \$ 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	OTPUD	38,549	906.6		16,209			5,003
OTAX OTIDSIC Cuetor \$ 2,865 \$ 9 OTAX OTIDLT SICD \$ 27,867 \$ 9 OTAX OTIDLT Cuetor \$ 3,828 \$ 9 OTAX OTIDSC C02 \$ 9,526 \$ 3 OTAX OTIDSC C03 \$ 26,216 \$ 3 OTAX OTIDSCL C04 \$ 5 OTAX OTIDSCL C04 \$ 5 OTAX OTIDSCL C04 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTAX OTIDSCL C06 \$ 5 OTIDSCL C07 \$	OTESTICO CISCILIO	6.785	967		\$.		3 6	•
Orday Lines OTDLT SICD \$ 56,086 \$ 9,000 OTAX OTDLTC CustOT \$ 5,870 \$ 5,07 \$ 5,000 \$ 5,07 \$ 5,000 \$ 5,07	OTDSIC	2,865			,		67	
OTAX OTDLTD SICDD \$ 27,867 \$ OTAX OTDLT Custo7 \$ 6,870 \$ OTAX OTDSC C02 \$ 8,528 \$ OTAX OTDSCL C04 \$ 26,216 \$ OTAX OTCAE C06 \$ \$ \$ OTAX OTCSI C06 \$ \$ \$ OTAX OTCSI C06 \$ \$ \$		\$ 29,088	\$ 992'6		16.231 \$,	453	\$ 5,040
OTAX OTDLTD SICD \$ 27,967 \$ OTDLTC Cueto7 \$ 5,967 \$ STREET								
OTAX OTDLT Custo7 \$ 5,870 \$ OTAX OTDSC C02 \$ 3,828 \$ OTAX OTDSC C03 \$ 5,670 \$ F. Lighting OTAX OTCSC C04 \$ 26,215 \$ OTAX OTCSC C05 \$ 5 OTAX OTCSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C06 \$ 5 OTAX OTSC C07 C07 C07 OTAX OTSC C07 C07 OTAX OTT C07 C07 OTAX OTT C07 C07 OTAX OTT C07 OTT C07 OTAX OTT C07 OTAX OTT C07 OTAX OTT C07 OTAX OTT C07 OTT C07 OTAX OTT C07 OTAX OTT C07 OTAX OTT C07 OTAX OTT C07 OTAX OTT C07 OTAX OTT C07 OTT C07 OTAX OTT C07 OTAX OTT C07	OTDLTD	\$ 27,857	,				1,687	•
OTAX OTDSC C02 \$ 9,526 \$ OTAX OTDSC C02 \$ 6,526 \$ OTAX OTDSC C03 \$ 6,526 \$ OTAX OTCSE C06 \$. \$ OTAX OTSEC C06 \$. \$	OTDLTC	\$ 5,870	•		,		- 1	
OTAX OTDSC CG2 \$ 9,526 \$ OTAX OTDMC CG3 \$ 26,216 \$ TLighting OTAX OTCSC CG4 \$ 5.016 \$ OTAX OTCSC CG6 \$ 5.016 \$ OTAX OTSC CG7 \$ OTAX OTSC CG6 \$ 5.016 \$ OTAX OTSC CG6 \$ 5.016 \$ OTAX OTSC CG6 \$ 5.016 \$ OTAX OTSC CG6 \$ 5.016 \$ OTAX OTSC CG6 \$ 5.016 \$ OTAX OTSC CG6 \$ 5.016 \$ OTAX OTSC CG6 \$ 5.016 \$ OTAX OTSC CG7 \$ OTAX OTSC CG6 \$ 5.016 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTSC CG7 \$ OTAX OTT		33,828			•	•	1,708	
OTAX OTDSC C02 \$ 8,528 \$ OTAX OTDMC C03 \$ 26,216 \$ OTAX OTCSC C04 \$,	,			
oTAX OTDMC COS \$ 26,216 \$ oTAX OTDSCL CO4 \$ \$ OTAX OTGSI CO5 \$ \$ OTAX OTGSI CO6 \$ \$ OTAX OTSEC CO6 \$ \$	отрес	828		•••				
OTAX OTCSE C06 \$ \$ OTAX OTCSE C06 \$ \$ OTAX OTCSE C06 \$ \$	SAUTO	200	808	, ,	700	67	14	245
ortax ottoscl. cod \$. \$ ottax ottos cod \$. \$ ottax ottos cod \$. \$ ottax ottos cod \$. \$				ì	•	•		
OTAX OTCAE C06 \$. \$ OTAX OTSEC C06 \$. \$	OTDSCL.			,		,	,	,
OTAX OTCSI CO6 \$ • •	OTCAE					,	,	
OTAX OTSEC CO6 \$ · \$	ofcsi		,	,			,	
OTAX OTSEC C06 \$ - \$								
	OTSEC		,	,		,		
Total 0TT \$ 1,047,432 \$ 229,108 \$	Шо	\$ 1,047,432	\$ 229,109 \$	3,158 \$	453,183 \$	116,782	77,749	\$ 154,873

OFFICE OF THE AT. J' GENERAL.
KU Cent of Service Study
Class Altocation

Description	ž.	Name	Allocation Vector	Coal Mining Power Primary MPP		Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP	Large Power Mine Power TOO Transmission LMPT	Comb	Combination Off- Peak CWH
Other Taxes										
Power Production Plant	•		i			\$00 FF		42 457		1 360
Production Demand - Winter Peak Production Demand - Winter Peak	XYYO XXX		PPWDA	- • •	5.721	5,049		6,393		583
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA		3,357 \$	2,933	•	3,683	.	628
Production Energy - Off Peak	OTAX	OTPPER	<u> </u>	** •		,				• •
Production Energy - Winter Year Production Energy - Surginer Peak	X X	OTPE	5 E	. ••	•		· ·	• •	• •	
Total Power Production Plant		ОТРРТ		, s	22,118	19,380	\$ 9,314	\$ 23,535	••	2,590
Transmission Plant	2			•	9	6		1 280		938
Transmission Demand - On Feak Transmission Demand - Wirter Peak	S Z	OTTRI	PPWDA	- *	4, 496 4, 496 4, 496	1,320	586	, w	• ••	3 3 3
Fransmission Demand - Summer Peak Total Transmission Plant	OTAX	OTTRP	PPSDA	us es	5,294 \$	533 4,640	\$ 236 \$ 2,236	\$ 671 \$ 5,631	w w	± 8
Distribution Poles	į			•	•			•		
Specific	OTAX.	OTDPS OTDPS	o d d	**	,	•			•	
Distribution Substation General	OTAX	OTDSG	МСРР	•	1,441	•	\$		•	237
CHECHDAIDON Primary a Secondary Lines Primary Specific	ОТАХ	OTDPLS	МСРР	•	*	•		**	•	. ;
Primary Demand	OTAX	d Potto	ACP C		1,427	•	659		er er	25.55
Secondary Costonies Secondary Demand	OTAX XATO	OTDSLD	SICD	9 08	•		•		•	110
Secondary Customer Total Distribution Primary & Secondary Lines	OTAX	OTDSLC OTDLT	Cust07	u w	145 **		. 661	, , , ,	n n	8,243
Distribution Line Transformers Demand	XATO	OTDLID	SICD	ø	*				•	452
Customer	OTAX	OTDLTC	Cust07	•		•	•		. ,	3,372
Total Line fransformers		OTDLTT		.		•	,		•	3,524
Distribution Services) ATA	Cott	Ş	•					•	•
	5		3	•	•	•	•	•	•	
Distribution Meters Customer	OTAX	OTDMC	203	•	119	118		76	*	1,214
Distribution Street & Customer Lighting	į	Cach	ē					,	•	
	5		}	•	•	•	•	•	•	
Customer Accounts Expense Customer	OTAX	OTCAE	900	**		•			•	
Customer Service & Info.			;		•			•		
Customer	OTAX	otcsi	8			•	•		,	
Sales Expense Customer	OTAX	OTSEC	9 00	•		٠		•	49	
		•		•		207.00	500		٠	45.
Total		5		,, ,,	30.416 *	24,138	•	•	•	ě.

OFFICE OF THE AT. JY GENERAL

KU Cost of Service Study

Class Allocation

						Electric Space	Mister Duringles	•		Straint Inhthro	Decorative Street	Private Outdoor	Customer Cutdour I Inhtins		Species
Description	Ref	Name	Vector	AES		33	*	,		21 36 34 Lt	Dec St Lt	POLI	COL		Contracts
Other Taxes															
Power Production Plant					•	•	,	•	•	į		•		•	780 07
Production Demand - Off Peak	OTAX	OTPPOB	BDEM	.	96,0	1.018 C018		» «	,	7 6	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	* 0'0'4	,02/		22,432
Production Demand - William Peak Production Demand - Surviner Peak	X X	204	PSOA	, es	\$ \$	628		792	,	}				• • •	20,547
Production Energy - Off Peak	OTAX.	OTPPEB	<u>6</u>	•	•			••	,		,	, ••	•	••	
Production Energy - Winter Peak	OTAX	OTPPE	E 01	•				49 -	•			•		 .	Ů.
Production Energy - Summer Peak	OT&X	OTPPED	<u>6</u>		•	. 6	•	.	,	. + +					5.139.834
Total Power Production Plant.		i S		•	270	20,6	n S	+	•	2	ì		•		, 10e, 00e
Transmission Plant												!	į	,	
Transmission Demand - Off Peak	OTAX	OTTRE	BDEM	•	2,593	1	.	3 :	,	1042	9	1,617	251	۰.	11,989
Transmission Demand - Winter Peak	XXX	# E	POWDA COOCO	۰.	2	8	·· •	2	,	2	?	\a'		• •	3,735
Transmission Plant Total Transmission Plant	5	OTR		, .	2,862	4.7	- 01	34	,	1,787	102	\$ 2,774	431	•	1,218,054
Charles Doles															
Specific	OTAX	otdes	NCPP	•	•	•	•	•	,			••		•	,
Distribution Substation															
General	ОТАХ	OTDSG	NCPP	•	237 \$	752	•	193 \$		920	31	\$ 792	\$ 123	•	1,538
Distribution Primary & Secondary Lines															
Primary Specific	OTAX	OTDPLS	₩CPp	•		•	•	•				•		••	•
Primary Demand	OTAX	OTDPLD	ACPD	•	ž	23	-	.	,	25.0	e :	187	122		1,523
Primary Customer	OTAX	o To C	Cust08	••	5.55	8 5	.,			967,9	301	4 5).O.'.	* 4	
Secondary Demand	Z AZ		Section 2	A =	2 2	2 8	 			8.9	132	1.856	268	• •	
Total Distribution Primary & Secondary Lines	5	OTDLT		• ••	853	682	•	**	,	8,518	\$ 687	\$ 8,825	\$ 1,420	.	1,000,721
Plateibuston I and Transferences															
	OTAX	OTDLTD	SICD	•	452 \$	462	2,3	2,308 \$,	238	41.	\$ 372	\$	•	
Customer	OTAX	OTDLTC	Cust07	**	132	<u> </u>	•	¥ ;		3,379	270	3,394	248	•••	, 00
Total Line Transformers		OTDLT		•	3	286	, , , , , , , , , , , , , , , , , , ,	2,352 \$		3,618	787	98/5	936 *	•	Las Sign
Distribution Services	ì			•	į		•	•					•		
Customer	OIAX	OIDSC	COZ	•	· /Z		•	·		,	•	•	•	•	•
Distribution Meters Customer	OTAX	OTDMC	800	•	273 \$		•	117 \$,	,				•	11
Distribution Street & Customer Lighting	Ş	Contro	Ş				•	•		90 114 114	11.402	30.813	\$ 4.977	•	
	Š	7000	5	•	•	•	•	•	•			35	•	•	
Customer Accounts Expense Customer	OTAX	OTCAE	800		,		•	•		,	•			••	
Customer Service & Info.	OTAX	OTCS	9				•	•	,	,	,		•	••	
Customer	OTAX	OTSEC	98	•	•	•	•	•			•	•	•	••	
Total		ЦÓ		••	16,559 \$	5,288	**	8,435 \$,	111,997	\$ 12,893	\$ 58,010	\$ 9,270	•	8,847,119

OFFICE OF THE AT. . . Y GENERAL
KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Participation of Abbrances Participation of Abbrances Participation of Abbrances Participation of Abbrances Participation of Abbrances Participation of Abbrances Participation of	Description	Ref	Мате	Allocation Vector		Total System	Residential Rate RS	All Electric Residential Rate FERS		General Bervice Secondary GSS	General Service Primary GSP
Comparison Com	Gain Disposition of Allowances										
Commonwed Comm	ower Production Plant		0000		•	٠				•	
Commonwest Com	Production Certains - Off Peak Production Demand - Winter Peak	N N N	o de la	PPWDA	5 el	• •		, "	•		• ••
Control of the part Control of the part	Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	45	•	•	•	•	•	
Compared by Mark Parks	Production Energy - Off Peak	GAIN	OTPPEB	E04	•	(246,288) \$	(39,2)		\$ (52.8g)	(16,427)	(750)
Accordance Park Calaba	Production Energy - Winter Peak	GAIN	OTPPE	101	•••			•••	,	,	
Market December	Production Energy - Summer Peak stal Power Production Plant	GAIN	OTPPT		w es	(246,288) \$	(38,2	* **	(5.228)	(16,427)	\$ (750)
Column C	snemkeion Plant										
Particle Particle	Tangenission Demand - Off Peak	N. Ye	OTTRB	BDEM	•	•	•	••	•		•
Page Page	ransmission Demand - Winter Peak	Q.	OTTRI	PPWDA	•		•	•	•	,	•
buttons publicary buttons the publicary buttons statement CAUN OTDPS NCPP S T S T S T S T S T S T S D	ransmission Demand - Summer Peak tal Transmission Plant	OAIN	OTTRP	PPSDA	••			es es	• •		
House substation	stribution Poles										
Dubling Babbersiding Seator Strong Section (1992) Seator Strong Section (1994) Seator Strong	pacific	OAIN	OTDPS	₹CP	•		•	••	•	,	
Public International Partners CANIN OTDPLD. CA	stribution Substation teneral	SA!N	OTDSG	NCPP	ø		•	•	,	•	,
Specific	anthution Primary & Secondary Lines										
Activation of the problement of the problem	Hmary Specific	GAIN	OTDPLS	NCPP	•	•	•	40 1	,		•
They beginned gally offsels (Gall and President Carlot) (Gall of Carlot) (vimary Demand	Z Z	OTOPO OTO OT	NCPP NCPP	•••			·•			
Match of DTBLE of Later Annahormers & Secondary Lines GAIN OTDLITD SICD SIGN \$	amery Custosner Accordery Demand	3	OTOSLD	SICD	• •		. 1	• ••	***	,	
Distribution Primary & Secondary Units OTDLT \$ *	econdary Customer	GAIN	OTDSLC	Cust07	•	•	•	•	•		•
butdon the Transformers GAIN OTDLTT CustOT Same Connect CustOT CustOT Same Cus	tal Distribution Primary & Secondary Lines		OTDLT		•	•	•	•	•		,
CANIN OTDL/TD SIGD 5 COURT SIGD 5 COURT <th< td=""><td>stribution Line Transformers</td><td></td><td></td><td></td><td></td><td>•</td><td></td><td></td><td>•</td><td>•</td><td></td></th<>	stribution Line Transformers					•			•	•	
OTDLIT Cuttor S <th< td=""><td>emend</td><td>NA S</td><td>07070</td><td>Sico</td><td>17 4</td><td>,</td><td>•</td><td></td><td></td><td>•</td><td></td></th<>	emend	NA S	07070	Sico	17 4	,	•			•	
bution Services GAIN OTDSC C02 \$.	Austomer dat Line Transformers	GAIN	OTDLIC	Custo?	» «		•	A 44	, ,		• •
burdon Meters GAIN OTDSC CO2 \$ *	stribution Services										
butdon Meters comes butdon Street & Customer Lighting comes	Austomer	GAIN	OTDSC	203	••	•	•	•	•	,	
Connect CALIN OTDMC COS \$.	stribution Meters			į		•		•	٠	•	•
butdon Street & Customer Lighting GAIN OTDSCI. Code \$. . </td <td>ustomer</td> <td>Z V</td> <td>OTDMC</td> <td>883</td> <td>*</td> <td>,</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td> <td>•</td>	ustomer	Z V	OTDMC	883	*	,	•	•	•	•	•
Armer Accounts Expense GAIN OTCAE COS \$. \$ <t< td=""><td>taribution Street & Customer Lighting</td><td>•</td><td>3</td><td>ē</td><td>•</td><td>•</td><td></td><td></td><td>•</td><td>•</td><td></td></t<>	taribution Street & Customer Lighting	•	3	ē	•	•			•	•	
American Accounts Expense GAIN OTCAE COS \$. \$	ustomer	2149	OIDSCL	3	*	•	•	•	,	•	•
Expense Color \$. <th< td=""><td>istomer Accounts Expense</td><td>NIAG</td><td>OTCAF</td><td>500</td><td>v</td><td></td><td>•</td><td>47</td><td>•</td><td>,</td><td>•</td></th<>	istomer Accounts Expense	NIAG	OTCAF	500	v		•	47	•	,	•
Anner Service & Entra. GAIN OTCSI C06 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. . \$. . \$. <t< td=""><td></td><td>.</td><td>ļ i</td><td>}</td><td>•</td><td></td><td></td><td>•</td><td></td><td></td><td></td></t<>		.	ļ i	}	•			•			
Expense GAIN OTSEC C06 \$ - \$ - \$ - \$ 5 100 cmer C100 C1T \$ (246,226) \$ (39,277) \$ (46,226) \$ (16,427) \$	satomer Service & Info. Latomer	GAIN	orcsi	900	•		•	•	•	,	•
omer	des Expense		0.000	8	•	•		·	•	,	,
\$ (246,228) \$ (39,277) \$ (46,226) \$ (16,427) \$		3	3	8	•	•		•	•	•	
	Xal		TLO		•	(246,288) \$	(38.2	•	45,228) \$	(18,427)	

OFFICE OF THE A1. _Y GENERAL. KU Cost of Service Study Class Allocation

and the second s	à	1	Affocation	¥ -	Power	Power	Power	COPPRINT	TOD Transmission	H ES	9
Gain Namaklan of Allowandas					1						
Power Production Plant											
Production Demand - Off Peak	N S	OTPPDB	BDEM	•••			•				
Production Camera's Summer Deak	2 8 8	000	ACSO4						• •		• •
Production Energy - Of Peak	SAN N	OTPPEB	E01	•	(58,459)	(14,367)	\$ (217)	\$ (29,956)	(8,707)	\$ (5,503)	•
Production Energy - Winter Peak	O.A.N	OTPPE	E9			•	•	•	•	•	•
Production Energy - Summer Peak Total Power Production Plant	GAN	OTPPEP OTPPT	5		(58,459)	(14,367)	. (217)	\$ (29,956)	(8,707)	\$ (5,503)	\$ (10,413)
2											
Transmission Demand, Off Peak	SAC	A TER	Z HOE	•	,	•			•		•
Transmission Damand - Winter Peak	SAIN	OTTR!	PPWDA	• ••	,						
Transmission Demand - Summer Peak Total Transmission Plant	GAIN	OTTRP OTTRT	PPSDA	•••				•	47 47		* *
				•	•				•		
Distribution Poles Specific	GAIN	OTDPS	NCPP	•						•	
General	GAIN	ordsG	ACP P	•	•	•	•	•			
Oktalbution Primary & Secondary Lines											
Primary Specific	GAIN	OTDPLS	CDD	**	•	•			•		
Primary Demand	GAIN	OTDPLD	NCPP	• •		•			•		
Primary Customer	SAIN	orderc	Cust08	٠.	,	•	•	,			
Secondary Demand	2 2 2	d Services	Sico Office			•					• •
Coconidary Continues Total Distribution Primary & Secondary Lines	Š	OTDLI	in the second	. 60			•				
Distribution Line Transformers											
Demand	GAIN	OTDLTD	SiCD	•		•			49		•
Customer Trial I in a Transforman	GAIN	OTOLIC CITICAL	Cust07	es es					v v		
		5			,		•	•	•	•	•
Distribution Services Customer	GAIN	OTDSC	C02	•		•			49		•
Distribution Meters											
Сияботег	N O	OTDIAC	C03	••	•	•	,	•	•	•••	•
Distribution Street & Customer Lighting Customer	GAIN	OTDSCL	ğ	49		•			,		
Customer Accounts Expense Customer	GAIN	OTCAE	990	47	•	•	•				
Customer Service & Info. Customer	GAIN	OTCSI	9 0	•		•	•		•		•
Sales Expense							,		,		,
Customer	CAIN	OTSEC	8	••	•	•	•				
Total		Щ		47	(58,459) \$	(14,367)	\$ (217) \$	\$ (29,956)	. \$ (8,707)	\$ (5,503) \$	\$ (10,413)

								1			l
Gain Disposition of Altowances											
Power Production Plant											
Production Demand - Off Peak Production Demand - Winter Beak	Z Z Z	OTPPDB	BDEM	v> 41		• •	· ·	• •			
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	•	**	•	•	•	,	•	
Production Energy - Off Peak	GAIN	OTPPEB	<u>.</u>	<u>ت</u>	\$38)	(1,608)	10 ((810) (810)	(1,89.1)	Ξ.	93
Production Energy - Winter Peak	Z 2	OPPE	5					n vi			
Troublem Energy - Surrains Free. Total Power Production Plant	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	OTPPT	ã		\$ (658,1)	(1.608)	• ••	(810) \$	(1,897)	5	63
Trensmission Plant											
Transmission Demand - Off Peak	SAS C	OTTRB	BOEM	•			•				
Transmission Demand - Summer Peak	GAIN	OTTRP P	PPSDA	• •• •	•	•		· •• •			
		5		•	•	•	•	•			
Distribution Poles Specific	GAIN	OTDPS	NCPP	•	•	٠	•	•	•	•	
Distribution Substation	į		i i	•	•		•	•			
General	SAIN	98010	à de	,	•	•	•	•	•	•	
Distribution Primary & Secondary Lines Primary Specific Primary Demand	GAIN	OTDPLS OTDPLD	o de ON				•	••		, ,	
Primery Customer Secondary Demand	GAIN	OTDPLC OTDSLD	Cust08 SICD	•••	** ***		• •			• •	
Secondary Customer Total Distribution Primary & Secondary Lines	GAIN	OTDSLC OTDLT	Cust07	n #	69 69	• •		n 41			
Distribution Line Transformers	i	i d	Č	•	•		•	•			
Customer	GAN	000	Cust07		***		 	***			
fotal Line Transformers		- 5 5		*	•	•	•	•		•	
Distribution Services Customer	GAIN	OTDSC	203	•	•••	•	•	•		•	
Distribution Meters Customer	GAIN	OTDMC	8 80	•	••	•		•	,		
Distribution Street & Customer Lighting Customer	GAÍN	OTDSCL	8	**			•	*	,	•	
Customer Accounts Expense Customer	GAN	OTCAE	80	•		•		•	,		
Customer Service & Info. Customer	GAIN	OTCSI	983	•	•	•	•	•	,		
Sales Expense Customer	GAIN	OTSEC	\$	**	•	•	•	•	•		
Total		ㅂ		•	(1,839) \$	\$ (909'1)		(810) \$	(1,897)	5	(193)

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KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

			Altocation	All Elcetric School		Electric Space Heating Rider	Water Pumping		Street Lighting	Decorative Straet Lighting	net Private Outdoor Lighting		Customer Outdoor Lighting	Special
Description	\$	Name	Vector	AES		33	¥		34Lt	Dec St.Lt	Polt	3	COL	Contracts
Gein Disposition of Allowances														
Power Production Plant														
Production Demand - Off Peak Description Demand - Winder Descri	N N	OTPPOB	BDEM	w v	•••			•				• > •		
Production Demand - Summer Peak	SAIN	OTPDD	PPSDA	• ••	•••		,	,	•			• ••	,	,
Production Energy - Off Peak	ØA!₹	OTPPEB	E 01	••	(1,496) \$	(257)	(254)		\$ (501)	•	•	3) 8	(145)	(6,918)
Production Energy - Wither Peak	SAIN	OTPPE	<u> </u>	•••	**	•				•	.	•••	•••	
Production Energy - Summer Peak Total Power Production Plant	2	07970	ā		(1,496) \$	(257)	(284)		(601)	, u	(34) \$ (933)	ი ა მ	(145) \$	(408,073)
Tennamelanian Disast														
Transmission Demand - Off Peak	SAIN	OTTRB	BDEM	•	•							•	,	
Transmission Demand - Winter Peak	SAIN	OTTR	PPWDA	•	•						49	•		
Transmission Demand - Summer Peak Total Transmission Plant	SAIN	OTTRP	PPSDA	•••	** *1				. ,		•••	w w		• •
				i						•				
Distribution Poles. Specific	GAÏN	OTDPS	NCPP	•	•	,	,	,		•	***	**	•	•
Distribution Substation														
General	GAIN	отове	NCPP	•	•	•	,	•	•	•	•	••	,	•
Distribution Primary & Secondary Lines														
Primary Spacific	GAIN	OTOPLS	NCPP	.,	•	•	•			•	•	67		Ī
Primary Demand	GAIN	91010	NCPP	۰.					•		•	•••	•	
Secondary Customer	Z Z	2010						, ,		· ·		~ ~	, ,	
Secondary Customer	NES	OTDS	Cust07	, 41	, vi					•	• •	, es		
Total Distribution Primary & Secondary Lines	i	OTDLT	Ì	• •••					**	•	,	•		•
Distribution Line Transformers														
Demend	GAIN	OT ICTO	SICD	44		•		,		•	•	••		į
Customer Transferrence	GAIN	51.55	Cuet07	•••		•	•		•••		*	or u	en e	•
		3		•	•		•	•	•	•	•	•	•	•
Distribution Services Customer	GAIN	отрвс	C02	**		•	,	•			49	•	•	•
Distribution Meteor														
Customer	GAIN	OTDMC	සි	••			,		•	•	•	•	••	,
Distribution Street & Customer Lighting														
Customer	GAIN	отовст	ğ	~			,	,	•	•	•	•	•	
Customer Accounts Expense Customer	S S S S	OTCAE	505	•			,	,		•	•	•	,	
Customer Service & Info. Customer	OAIN	orcsi	88	•			,		•		•	45	,	
Sales Expense Customer	GAIN	OTSEC	900	•			,			•		•	••	•
Trial		Ę		•	404	0.50	0560		. ABD1	•	(5.6) \$ (5.3)	•	\$ (575)	(408.073)
		;			(1,1av)	114					•		•	(a.s. a.)

OFFICE OF TEES ATD. ... SENERAL KU Cost of Service Study Class Allocation 12 Months Ended September 30, 2003

Provision terms	Description	Ref	Nemo	Allocation Vector		Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS		General Service Primary GSP
Proceedings Procession Pr	internati										
National Colored Col	Power Production Plant		1		,	4			•	•	0
Military Military	Production Demand - Winter Peak Production Demand - Winter Peak	INTLED	N DES	PPWDA	* 44	3,073,775 \$	452,530	• ••	• ••	8 \$	9,332
March Marc	Production Demand - Summer Peak	CT_TNI	HIPPOP	PPSDA	•	2,048,604 \$	420,785	•••	•>	49 0	5,388
NULTO NUTT	Production Energy - Off Peak Description Energy - Minter Deak	51.TM	NTPPEB	100	w w				, ,	и М	
Post Post Post Post Post Post Post Post	Production Energy - Summer Peak	NTLTD	INTERES	<u> </u>	• ••	• • • •	i		• ••	••	
NITTED N	Total Power Production Plant		TAPP		•		1,858,609	•	••	∵	33,545
MILTO MITT	Transmission Plant										
	Transmission Demand - Off Peak	INTLTD	INTERB	BDEM	۰.	1,510,646 \$	240,914	•••	•••	# # 62 8	4,603
busines Subtantion Plant INTITIO INTIDES NGPP \$ 260,272 450,103 620,128 187,422 \$ 187,422 <t< td=""><td>Transmission Demand - Summer Peak Transmission Demand - Summer Peak</td><td>INTLA</td><td>Z ZZ</td><td>PPSDA</td><td>• ••</td><td>372,000</td><td>76,484</td><td>• ••</td><td>> *7</td><td>• •</td><td>979</td></t<>	Transmission Demand - Summer Peak Transmission Demand - Summer Peak	INTLA	Z ZZ	PPSDA	• ••	372,000	76,484	• ••	> * 7	• •	979
Interpretation Inte	Total Transmission Plant		INTIRI		•	2,686,272 \$	435,710	•	••	~	8,022
button Subsertion MILLID NITDER NCPP \$ 686.560 \$ 137.340 \$ 701.602 \$ 75.156	Distribution Poles Specific	INTLTD	SACTIVE	NCPP	**		•	as		•	i
NILTD NITDS NITDR NITD	Distribution Substation										
NULTD NUTD	General	INTLTD	INTDSG	NCPP	**		137,340	•	••		3,160
NILTO NITO-IS NICO-IS NILTO NITO-IS NICO-IS	Distribution Primary & Secondary Lines	ļ	!	ļ	•	•		•	•	•	
NTTO NTDSLD SIGD 1,17,180 SIGD	Primary Specific Primary Demand	6 1 년 1 년	NTDPLS NTDPLD	d do	v+ «	679.885	135.967	w w	n 45	* ** S2	3,128
Oxidate Designation INTLITO INTDLITO SICD \$ 17,744 \$ 17,544 \$ 17,542 \$ 129,986 \$ 3,927 \$ 3,	Primary Customer	DYTETO	INTOPLO	Custoe	•	1,487,853 \$	674,620	•	•	8	281
International parameter International pa	Secondary Demand	OF LEA	d sorvi	SICD	₩ ₩	34.101	45,988		py est		
button Libra Trainsformers INTLTD INTDLTD SICD \$ 001,370 \$ 001,370 \$ \$ 001,370 \$ \$ 001,370 \$ \$ 001,370 \$ 001,370 \$ \$ 001,370 \$ 001,370 \$ \$ 001,	Total Distribution Primary & Secondary Lines	ì	INTDLT		• ••	2,730,283 \$	1,034,116	•	•	**	3,409
INTLITED INTRITED	Distribution Line Transformers	į	1			;				•	
Line Transformers International Expenses	Demand	OF THE		SICD Curto7	••	708,086	189,534	w v	n es	s s	
button Services InTLTD INTDSC COZ \$ 666,363 \$ 244,824 \$ 180,197 \$ 108,664 \$ 10	Cotatina Total Line Transformers		NTDLT		• • •	1,509,456	553,289	• ••	• ••	• • • • • • • • • • • • • • • • • • •	i
Interior Interior	Distribution Services							,			
button Medera INTLTD	Customer	INTLTD	INTOSC	8	47		244,824	u	•		
Buildon Street & Customer Lighting INTLTD INTDSCL COA \$ 486,977 \$ \$ \$ \$ \$ \$ \$ Amer Accounts Expense INTLTD INTCAE COB \$ \$ \$	Distribution Meters	<u> </u>	CMCTINI	ž.	•	427 187 \$	425 AGE	•	•	42	410
Duction Street & Customer Lighting InTLTD INT	lear course			3	,			•	•	• •	•
Intrictor Expense Intrictor CD6 \$. <td>Distribution Street & Customer Lighting Customer</td> <td>INTLTD</td> <td>INTDSCL</td> <td>ş</td> <td>**</td> <td></td> <td></td> <td>•</td> <td>,</td> <td>•</td> <td></td>	Distribution Street & Customer Lighting Customer	INTLTD	INTDSCL	ş	**			•	,	•	
amer Service & Info. INTLTD INTCSI CD6 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Customer Accounts Expense Customer	DINTLTD	INTCAE	900	**		•	55	**	•	
Anner Service & Info. INTLTD INTES CD6 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$											
Expense	Customer Service & Info. Customer	INTLTD	INTCSI	88	"		•	•	•	•	•
INTT \$ 20,391,767 \$ 4,389,594 \$ 5,083,889 \$ 1,889,073 \$	Sales Expense Customer	INTLTD	INTSEC	903	•		•	**	•	**	٠
	Total		Ë		"		4,389,594	•	•	73 &	48.545

			Allocation	Com	Combined Light &	Combined Light &	Combined Light &	Large Commind TOD Primary	Large Commind TOD Transmission	High Load Factor	High Load Factor	5
Description	Ref	Name	Vector		85	dd]	5	LCIP	LCIT	MLF8	¥Cb.	1
Irraness												
Power Production Plant				,	!		;	;			,	
Production Demand - Off Peak Destruction Demand - Wildley Basis	5 E	BOPPIN COOTA		ı, •	1,486,465	380,402	5,443	751,463	2 KG 228	138,039	\$ 261,212	N eq
Production Demand - Summer Peak	OT-TN	MPDD		• • •	493,728	108,119	* + + + + + + + + + + + + + + + + + + +	198,588	• • •	\$ 35,248		. 62
Production Energy - Off Peak	OF LE	NTPPEB		•••	•				•		•••	
Production Energy - Wirder Peak Developing Energy - Summer Deak		NIPPE	5 5	n 4								
Total Power Production Plant		INTPPT		• •	2,519,284	598,901	8,980	1,201,756	\$ 333,200	\$ 215,567	\$ 413,144	•
Transmission Plant												
Transmission Demand - Off Peak	F	INTTRB	BOEM	•	358,565	88,122	1,331	\$ 183,740	\$ 53,405	\$ 33,751	\$ 63,869	92.5
Transmission Demand - Winter Peak Transmission Demand - Summar Peak	PALTA	S E S	PPWDA PPSOA	69 4 7	146,172	34,087	# FE	38.086	w •	5 B.407		o <u>r</u>
Total Transmission Plant	}	MITR	5	• ••	594,479	141,881	2,110	\$ 285,643	\$ 79,785	\$ 51,213	\$ 98,365	: 12
Distribution Poles												
Specific	INTLTD	SACILI	NCPP	•	į		•	•	•	•		
Distribution Substation												
General	INTLTD	DSGLNI	NCPP	••	137,802	\$ 33,274	•	\$ 57,942	•	•	\$ 17,683	₽
Distribution Primary & Secondary Lines							,	•	•			
Primary Specific	E E	STOPLS	A CO		100		,				17 705	¥
Primary Democrat	25	7 Z	i de	* •	38.529	, K, M		. 87 87	• •	133	•	> =
Secondary Demand	NTLTD	INTESLE	Sico	• ••	24,012				•	1,449	•	
Secondary Customer	OT_TN	NTOSIC TOSIC	Cust07	•••	10,139	***	•		•••	33	17 836	9
I oral Lustraution Primary & Secondary Lines		2		n	SOL SOF	709'66	•	7	•	*	•	2
Distribution Line Transformers	!				:					1		
Demend			Sico Custo	v «	3 6			, ,		0/8'0	, . , .	
Total Line Transformers		NTDLT.		• •	119,716				•	\$ 6,036	•	
Customer	#NT_TD	INTDSC	C02	•	33,713	•	•			\$ 108	•	
Distribution Meters	F		8	•	24	-	1	1030	200	F. P. P. P. P. P. P. P. P. P. P. P. P. P.	2	888
CERCATION			3	•			•			•	•	?
Distribution Street & Customer Lighting Customer	INTLTD	INTDSCL	960	•	•		•	,		•	•	
Customer Accounts Expense Customer	E	INTCAR	500	•					•		•	
		5	}	•			•	•		•		
Customer Service & Info. Customer	INTLTD	INTCS	9	•	•				•		•	
Sales Expense Customer		INTSEC	983	•	•	,					•	
			}	•								,
ी जीवा		Į.		•	3,706,874	\$ 810,819	11,177	1,603,821	413,223	275,154	248.08E	æ

OFFICE OF THE ATT. J'S GENERAL. KU Cost of Service Study Chas Allocation

Description	2	Air Bir	Allocation	Coal Mining Power Primary MPP	pr Coal Mining Power Transmission MPT	Large Power Mine Power 700 Primary LMPP	Large Power Mine Power TOD Trensmission LMPT	Combination Off- Peak CWH
internati			į					
Danner Dans described to Disaste								
Production Demand - Off Peak	CLIMI	RODUL	MECH	\$ 46.14	•	•	\$ 47,598	\$ 4,845
Production Demand - Winter Peak	INTLTD	INTPRO	PPWDA	\$ 20,245	5 \$ 17,869	.	\$ 22,625	2,098
Production Demand - Summer Peak	OT THE	O COLOR	PPSDA		.	4,578	13,068	2,223
Production Energy - Off Peak	OT IN	NTPPEB	6					
Production Energy - wither Peak Draduction Energy - Cummer Deat	N E	N TOOLS	5			•		
Total Power Production Plant		MTPPT	3	\$ 78,270	0 \$ 68,588	32,964	\$ 83,291	9,166
Transmittation Plant								
Transmission Demend - Off Peak	INTLTD	NTIRB	BOEM	\$ 11,283	•	2 \$ 4,970	11,638	1,186
Transmission Demand - Winter Peak	INTLTD	N N	PPWDA	er 4	3 \$ 4,672	·· •	5,915	3 3
Tensmission Dentand - Jumpor Peak Total Transmission Plant		NTIR	5	\$ 18,735	÷	7.909	19,929	2,137
Distribution Poles								
Specific	SNELTD	NTDPS	ACPP	•	•	•		
Distribution Substation			:	i				
General	(NT_TD	INTDSC	d S S	\$ 5,100	, ••	2,356		₹ 3
Distribution Primary & Secondary Lines					,			•
Primary Specific	OTJENS OT EN	NTDPLS	NCPP	. 2010		2 332	· ·	. 828
Primary Customer	NALTO	NTOPLC	Cust08	• ••	\$ 98	8		\$ 22,132
Secondary Demand	INTLTD	INTOSLD	SICD	•	•			388
Secondary Customer Total Distribution Primary & Secondary Lines	Z Z	NTOLI	Custo.	\$ 5,115	 	\$ 2,338	· ·	29,173
Distribution Ne Transforman								
Demand	INTLID	OT JOEN	Sico	•	•	•		1,598
Customer	OT.T.	MTDLTC	Cust07		,	•••		11,934
Total Line Transformers		2		•	•			300'e1
Distribution Services		Course	Ş		,			,
	ž	200	3	•	•	•	•	•
Oistribution Meters	CIT ITM	INTDMC	800	*	420 \$ 417	7 \$ 119	287	\$ 4,296
	1			•				
Distribution Street & Customer Lighting Customer	INTLTD	INTDSCL	7	•	•	•	•	
Customer Accounts Expense	INTLTD	INTCAE	900		•		•	
Customer Service & Info.	1	100	Ş	•	•	•	•	,
Customer	מואו	3	8	•	•	•	•	•
Sales Expense Customer	INTLTD	INTSEC	90	•	•		•	
								•
Tota!		<u>L</u>		107,641	1 \$ 85,423	3 45,687	103,487	141.80 141.80

OFFICE OF THE ATL. J. GENERAL
KU Cost of Service Study
Class Allocation
12 Months Ended
September 39, 2603

			;	i		Electric Space		<u>:</u>		1		Ĭ	Private Outdoor	Customer Customs Inhitian		Greenlei
Description	Ref	Name	Vector		All Elektric School	33	N			าะ	ĺ	Dec St Lt	ı	COL	8	Contracts
iteratii																
Power Production Plant	-	90000	7		37 K97	8.438		370		15.08	•	862 \$	23.406	3.633		173.532
Production Demand - Winter Peak	NALTO	MTPPO	PPWDA	• •	2,098	2,098	•	4,776		\$ 10,083	40	576	15,684	2,432	•	79,367
Production Demand - Summer Peak	E I	COLLEGE	PPSDA	٠.	2,223		**				·	,				72,717
Production Energy - Off Peak Devoteration Energy - Winter Deak				* •			A 44				, ₄₅	• ••				
Production Energy - Summer Peak	E L	MEDER		• ••				•		•		,				
Total Power Production Plant		INTPPT		••	41,848 \$	10,757	٠. ٿ	13,948		\$ 25,172	44	439	39,070	980'9	** 1.00 1.00	18,164,448
Transmission Plant						į				;	•	;		•		
Transmission Demand - Off Peak	OTTLTD		BDEM	٠.	9,176	1,574	•••	1,558 \$		3,689		27. 5. 5.	5,723	888	.	42,430 20,758
Franskrick Detains - Avanet Toek Transmission Demand - Summer Peak	NTLTD TTD	N TRD	PPSDA	• •	8 4	4	-	8			• ••		3			13,217
Total Transmission Plant		INTTRI		•	10,128 \$	2,528	en	315 \$		\$ 6,326	*	362	9,848	1,524	4	310,706
Distribution Poles Specific	INTLTD	SHOTA	ACPP	••		•	•	**		,	*	•	,		•	1
Control of the characters																
Office state of th	INTLTD	INTDSG	NCPP	"	837 \$	837	••	\$ 189		\$ 1,947	us	1.51	2,803	\$ 435	•	5,444
Distribution Primary & Secondary Lines					•			•			,	•				
Primary Specific	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	STOCK	A COP	 •	. 2	. 83		. 4		1.927	, u	110	2.775	. 127	• ••	5.389
Delinary Cartemen	Ę	N TOPIC	Custos	• •	298	3	• ••	287	,	171.22	*	1,772	22,276	3,598	•	
Secondary Demand	INTLTD	NTDSLD	Sico	•	388	388		1,962 \$		\$ 205	49	12	320	3;		•
Secondary Customer Total Distribution Primary & Secondary Lines	OT TO	INTDSLC	Cust07		23.28	2,414		3,021		\$ 0,836	99 es	2,361	31,232	5.025	e, e,	3,541,562
				·												
Distribution Line Transformers Demand	INTLTD	INTDLTD	Sico	•	1,598	1,598	47	\$ 891		2	**	\$	1,317	205	**	
Customer	MTLTD	INTDLTC	Cust07		467	511	•	155 \$		11,958	6	998	12,011	96.	•	. 070 7
Total Line Transformers		T OL		•	2,086	2,109	••	8		12,80	,,	1 1 1 1 1 1 1 1 1 1	13,528	\$-1. 4		• • • • • • • • • • • • • • • • • • • •
Distribution Services Customer	INTLTO	INTDSC	C02		84	•	••	147 \$		•	**	•		,	•	,
Customer	OT_TN	INTDMC	503	••	986		•	414		•				•	••	3
Distribution Street & Customer Lighting Customer	GTJTNI	INTDSCL	3	•	,	•	•			\$ 319,964		40,352 \$	109.048	\$ 17,612	•	
Customer Accounts Expense Customer	INTLTD	INTCAE	583	•		•	•	•			•	,	,	•	•	
Customer Bervice & Info. Customer	INTLTD	NTCS	900	•			•	•	•	•	•		,	,	•	,
Sales Expense Customer	INTLTD	NTSEC	900	•	,	٠	**	•			**	,	,		•	•
77		Ė			58 804	18 844		29.851 \$		396.357	**	46,629 \$	205,296	\$ 32,806	\$ 31,3	31,310,050
		•		•		<u>!</u>										

OFFICE OF THE ATD. — "GENERAL KU Cost of Service Study Class Allocation 12 Months Easted Sphember 30, 2003

			Allocation	5	Total	Residential	All Electric Residentlei	General Service Secondary	General Service Primary
Description	Raf	Name	Vector		System	Rate RS	Rate PERS	088	QSP
Cost of Service Summary - Unadjusted									
Operating Revenues									
Sales		REVUC	5	**	\$ 907,708 \$	125,232,155	⇔	 	\$ 2,589,572
Rate Refunds		REFUND	ě	**	(1,630,147)	(285,220)	*	**	\$ (8,105)
Interconpany Sales		SFRS	OSSALL	•	20,853,259	3,359,303	**	•	\$ 63,015
September 2015		SOHA	OSSALL	*	17 439 083 \$	2,809,305	•	•	\$ 52,698
Brokered Sales		BRKS	PLPPT	•	22,575,669 \$	3,713,861	49	\$ 1,608,881	\$ 67,025
Forteited Discounts		FORDIS							
Misc Service Revenues		REVMISC	MISCA	49	989,716	537,742	•	85,016	••
Rent From Electric Property		P. C.	RENTA	4	1,957,235	101,164	74,070	\$ 535,801	••
Other Flectric Revenue		OTHREV	OREV	**	15,773,636 \$	2,585,492	2 \$ 3,669,139	1,113,899	•
		UNBREV	5	• •	(875,000)	(122,243)		•••	\$ (2,528)
DSM Taken to Batance Sheet		DSM	5	S	\$		*	•	
Total Operating Revenues		₹o	••	6,520,596 \$	768,801,159 \$	137,921,380	148,698,594	\$ 69,152,508	\$ 2,811,627
Operating Expenses				•	4 000 100 010	404 097 495	21 656 444 369 456	43 000 763	1 507 884
Operation and Maintenance Expenses				•	98 378 824	19.47.989	•	8.412.748	205.483
Department Cracks and Acceptor Expenses					(8,656,053)	(1.423.907)	_	(616,884)	(25,699)
Donath Tayan			Ā		8,211,450	1,787,622			19,548
Other Taxes					5,781,996	1,240,345	-		13,717
Gain Disposition of Allowances					(246,288)	(39,277	_	(16,427)	(367)
			TAXING		42,144,283 \$	2,756,217	•	\$ 5,881,017	\$ 408,388
Specific Assignment of Curtailable Service Rider Avoided Cost Altocation of Curtailable Service Rider Credits			INTORE		(4,582,475) 4,582,475 \$	753,810	1,044,054	\$ 326,575	\$ 13,605
Total Operating Expenses		∓ 0		•	684,313,333 \$	129,339,912	2 \$ 140,877,026	\$ 58,309,161	\$ 2,141,978
Net Operating Income (Unadjusted)		MOT		•	84,487,825 \$	8,581,447	7,821,567	\$ 10,843,348	\$ 669,651
Net Cost Rate Base				*	1,549,420,617	336,901,088	9 \$ 384,267,745	\$ 145,988,202	\$ 3,647,513

OFFICE OF THE ATT. J'GENERAL KU Cost of Service Study Class Allocation

			Alforention	Combine	Combined Light & C	Combined Light &	Combined Light &	Large Committed	Large Comm/Ind TOD Transmission	High Load Factor Secondary	High Load Factor Primary
Description	Ref	Name	Vector	5	LPS	447	5	LCIP	LCIT	H.FS	HLFP
Cost of Service Summany - Unadjusted											
Operating Revenues											
\$ \$ 100°		REVUC	502	•	158,646,436 \$	35,563,813	•	_	\$	₽	•
Rate Refunds		REFUND	5	**	(373,990) \$	(83,837)	•	(156,727)	(44,379)	(29,263)	44
		SFRS	OSSALL	•	4,853,192 \$	1,180,713	•		•	•	"
Off-System Sales		WHOS	OSSALL	•	\$ 909,600	987,402	•	_	•	•	•
Brokered Sales		BRKS	PLPPT	*	5,033,744 \$	1,198,656	\$ 17,943	_	\$ 665,763	\$ 430,722	\$ 825,496
Forfatted Discounts		FORDIS									
Misc Service Revenues		REVMISC	MISCA	••	3,013 \$	F	~	\$	-	*	*
Rest From Flectric Property		RENT		•	1,176,232 \$	27,795	\$ 208	\$ 2,396	386	3,756	\$ 4,022
Other Historic Revenue		OTHREV	OREV	•	3,481,090 \$	829,089	12,327	1,866,734	\$ 464,B87	\$ 298,729	\$ 574,005
		UNBREV	5	• • •	(154,859) \$	(34,715)	\$ (526)	•	\$ (18,376)	•	•
DSM Taken to Balance Sheet		DSM	R01		•			•	*		
Total Operating Revenues		TQR.	\$ 6,520,596	••	176,723,486 \$	39,566,985	\$ 600,655	\$ 74,801,502	\$ 21,175,324	13,920,364	\$ 28,214,687
Operating Expenses					• 100 021	77 206 544	400 417	AR BOR DE.	15 814 054	10 113 444	4 10 385 436
Operation and Matricerance Expenses				•	16, 116, 004	40,033,13	- AF 380	•	1 7 13 888	1145.896	2294 544
					74 020 MBD	7.08 827/	A RBO		(255, 269)	(185 149)	(318.515)
Regulationy Credits and Accretion Expenses			Ė		4 400 704	326,027)	(2007) A 604		188 308	110 800	220 710
Property Laxes			Ê		1,484,70	220 100	151.0		116 782	77.748	154.873
					(58 450)	14.387	710		707.80	(5.503)	
Call Dispositor of Programmer Toyan			TAXING	•	14 498 545 \$	3 206 541	\$ 54,932	4	\$ 1,419,340	\$ 904,877	\$ 1,495,671
Spanific Assistant of Curtaliable Service Rider Avoided Cost					· ! '	(181,381)		(271,654)		•	
Altocation of Curtallable Service Rider Credits			INTCRE	•	1,021,764	242,901	\$ 3,642	\$ 487,405	•	\$ 87,429	\$ 167,562
Total Operating Expenses		TOE		•	150,986,161	33,979,428	\$ 505,933	\$ 87,016,624	\$ 18,603,487	\$ 12,269,312	\$ 23,391,867
Net Operating Income (Unadjusted)		MOT		•	25,757,305 \$	5,687,557	\$ 94,721	\$ 7,784,878	\$ 2,571,857	\$ 1,651,053	\$ 2,822,820
Ne Cost Rate Base				**	280,038,140 \$	80,997,314	\$ 837,649	\$ 120,918,536	\$ 31,163,231	\$ 20,745,833 \$	\$ 41,352,683
				•			•				

OFFICE OF THE ATL. J. GENERAL. KU Cost of Service Study Class Allocation

				1000		And Minland Dansey	I see Oniver Mine	Large Power Mine	Combinetion Off.	ě
Description	Ref	Name	Allecation Vector	Primary	ary or	Primary Transmittston Mpp MpT	Power TOD Primary LMPP	Transmission	Peek	
Cost of Service Summary Unadjusted										
Operating Revenues		2173.00	108	47 47	5.098.182	4.074.933	1.971.520	\$ 4,864,055	.,	442.059
Rate Refunds		REFUND	5	• • •	(12.018) \$	(909-6)	***	(11,486)	•	(1,042)
International States		SFRS	OSSALL	• • • •	152,116 \$	133,067	\$ 66,110	\$ 158,427	**	16,535
Off System Sales		WHOS	OSSALL	,	127.211	111,281	\$ 55,286	\$ 132,488	•	13,828
Brokered Sales		BRKS	PLPPT	•	156,390 \$	137,040	\$ 65,865	\$ 166,423	•	18,314
Forfeited Discounts		FORDIS								
Misc Service Revenues		REVMISC	MISCA	•		40	-	er)	•	
Rent From Electric Property		RENT	RENTA	•	13,059	9,156	\$ 1,251	4,102	•	
Other Medic Revenue		OTHREV	OREV	•	109,599 \$	95,759	\$ 46,200	\$ 116,187	••	13,387
Unbited Revenue		UNBREV	R01		\$ (978.4)	(3,978)	•	(4,748)	•	(432)
DSM Taken to Batance Sheet		DSM	RO1	-	*		\$	•		
Total Operating Revenues		₽	\$ 6,520,596	••	5,639,571 \$	4,547,658	\$ 2,198,861	\$ 5,425,471	••	502,649
Operating Expenses										
Operation and Maintenance Expenses				**	3,510,032 \$	2,986,468	\$ 1,533,112	3,537,634	•	163,806
Depreciation and Amortization Expenses					452,754	354,520		428,338		273,752
Regulatory Credits and Accretion Expenses					(\$9,964)	(52,544)	(25,254)	(63,810)		(Z)
Property Taxes			PA		43,346	34,399		41,673		23,815
Other Taxes					30,416	24,138	-	29,242		16,711
Gain Disposition of Allowances					(1,839)	(1,608)	(810)	(1.89.1)		33
State and Federal Income Taxes			TAXING	•	606,125	432,012	162,601	\$ 522,051	••	409,017)
Specific Assignment of Curtainable Service Rider Avoided Cost Aflocation of Curtainable Service Rider Credits			INTORE	•	31,745	27,817	\$ 13,369	\$ 33,781	••	3.717
Total Operating Expenses		10E		•	4,611,613	3,805,201	\$ 1,908,679	4,528,011	••	1,085,570
Net Operating Income (Unadjusted)		TOM		•	\$ 656,720,	742,457	\$ 292,982	\$ 897,459	•	(582,921)
Net Cost Rate Base				**	8,084,623 \$	8,376,147	\$ 3,445,577	\$ 7,702,593	44	4,502,408

OFFICE OF THE ATY. J. GENERAL.
KU Cost of Service Study
Class Altocation

						Electric Space					5	ĕ	Customer	
Description	Ref	Name	Allocation Vector	A E	Ali Elcetric School AES	Heating Rider 33	Water Pumping M		9tr	Street Lighting St Lt	Lighting Dec St Lt	Lighting Po Lt	Outdoor Lighting C O Lt	Special
Cost of Service Summary - Unadjusted														
Operating Ravenues			i	•	•	77	•			4 200 027 9	9 774 000	6 320 203	000 881	18 734 114
Sajes		REVOC	Ę	•	854'000't	C10,180	600 TO	•	• •	200,014,0	* (600 *)	(ACA) 44/	604.0	70,440
Rate Refunds			£0.	••	(9,445)	(1,630)	,	,	•	(ROR.71)	(one:)	(14,92.)	(4,192)	(01.00)
Intercompany Sales		SFRS	OSSALL	**	110,763 \$	21,123	•••	, •••	•>	49 489	2,828 \$	78,783	11,920	280,634
Off-Southern Sales		WHOS	OSSALL	•	82.629	17,665	•	•	٠,	41,387	2,385 \$	64,212	986'6	493,933
Brokered Spies		BRKS	PLPPT	•	83,616 \$	21,494	\$ 27,868	•	•	50,285	2,875 \$	78.084	12,119	850,648
Forfatted Discounts		FORDIS	i										•	•
Misc Service Bevenues		REVMISC	MISCA	47	•	•	•	•	•	9	•	n		
Rend From Flectric Property		RENT	RENTA	**	,	•	\$ 1.403	•	•	769	\$	173	125	
Other Historic Revenue		OTHREV	OREV	•	\$ 029.63	14,855	19,411	#REF	••	39,287	2,457 \$	59,635	9,238	445,434
Unbilled Revenue		UNBREV	5	•	3,911) \$	(875)	•	, 	.,	(5,345) \$	(06/)	(8,178)	(206)	(16,335)
DSM Taken to Balance Sheet		DSM	702	•			*	-		**	•		•	
Total Operating Revenues		TO.	\$ 8,520,596	*	4,339,761 \$	764,344	\$ 822,248	#REF	•	5,639,068 \$	\$ 090,718	6,587,665	\$ 969,953	#REF!
Operating Expenses					2 871 701	587 939	\$ 585.109	•	•	3.495.562 \$	327.908 \$	3,064,325	483.686	13,103,345
Operation and America Expenses				•	247.089	80.483				1 861 486	215,372	944,969	151,133	1,717,998
Receiptor Credits and Accepton Expenses					(32,080)	(8.241)		•		(19,284)	(1,102)	(29,932)	(4,647)	(249,474)
Devote Taylor			M		23.599	7,508		•		159,607	18,374	82,671	13,210	166,281
Oxfor Taxes					16,559	5,268	~	٠		111,997	12,893	58,010	9,270	116,680
Galo Dianostiton of Alfowdooss					(1.498)	(257)	(254)	•		(£06)	3	(833)	(145)	(6,918)
State and Faderal Income Taxes			TAXING	•	\$31,090	39,131	\$	#	•	(149,255) \$	78,321	891,521	111,937	2,815,085
Specific Accionment of Curtellable Service Rider Avoided Cost			!			•		٠		•			,	(3,830,403)
Altocation of Curtallable Service Rider Credits			INTCRE	44	16,973 \$	4,383	\$ 5,657	•	49	10,209	583 \$	15,846	2,460	132,070
Total Operating Expenses		TOE		••	3,473,438	688,187	\$ 755,700	#REF	• 7	5,469,709 \$	652,315	5,026,477	\$ 786,905	14,164,865
Net Operating Income (Unadjusted)		MOT		•	866,325 \$	78,157	\$ 66,548	#REF!	••	169,359 \$	164,745 \$	1,561,188	\$ 203,048	#REFI
Net Cost Rate Base					4,585,141 \$	1,419,466 \$	\$ 2,259,551	#REF!	•	31,283,227 \$	3,611,114 \$	16,102,831	2,557,863	30,621,942

OFFICE OF THE ATT. - s' GENERAL
KU Cost of Service Study
Class Albocation
12 Months Ended
September 30, 2003

System Parte R3 Part FERS Oct.			;		1	1		7	General Service	General Service
Properties 1979-190 146,086-564 1979-190 146,086-564 1989-190 1	Description		Allocation		System	Rate RS	All Enclude New Rate FER	5	920	GSP
Fro-Formas FAXINC FAXINC FAXINC FAXING	Taxable income Unadjusted									
### ### ### ### ### ### ### ### ### ##	Total Operating Revenue			47		137,921,360	•		69,152,508	\$ 2,811,627
NTEXP \$ 20,391,787 \$ 4,589,594 \$ 5,083,889 \$ 5,083,899 \$ 5,0	Operating Expenses			••		126,583,695	•		52,428,143	\$ 1,733,588
TAXING 106.240,342 106.240	interest Expanse	INTEXP		**	- 1	4,389,594	-	83,889	1,899,073	\$ 48,545
122 123 124	Taxable Income	TAXINC		••		6.948,070	•		14,825,292	\$ 1,029,493
Test switching Test										
the - Actual to the Chromoses of the Chr										
true – Actual true –	Cost of Service Summary - Pro-Forms									
### 122.243 \$ 122.243 \$ 148.689.594 \$ e - Actual ed revenue ed revenue ed revenue ed revenue ed revenue FACRI EGRREY CS.039.879 \$ (4.562.377) \$ (6.560.128) \$ (3.54.76.762) \$ (4.562.128) \$ (4.562.127) \$ (6.56.128) \$ (4.562.128) \$ (4.562.128) \$ (4.562.127) \$ (6.56.128) \$ (4.562.128) \$ (4.562.128) \$ (4.562.127) \$ (4.562.128) \$ (4.562.1	Operating Revenues									
Minimatch in the cost recovery FACRI Energy (56.897,728) \$ (7.724,77) \$ (6.60,128) \$ (7.724,77) \$ (6.60,128) \$ (6.	Total Operating Revenue Actual			40		137,921,360	•		69,152,508	\$ 2,811,627
FACRI	Pro-Forms Adjustments:		100		875 000 \$	122 243	49	29.125 \$	61.916	2.528
FACRI	Articulate unbilled levering		Energy		(35.887.728) \$	(5.723.277	• • •	360 128) \$	(2,393,885)	\$ (109,3
ECRREY (25,039,878) \$ (4,542,377) \$ (47,182.8) \$ (5,542,187) \$ (47,182.8) \$ (5,42,187) \$ (47,182.8) \$ (125,613) \$	Adjustment to Reflect Full Year of FAC Roll-in	FACBI			1,417,623 \$	181.543	•	82,116	96,991	4 709
ECHRI 0SSALL (7846-813 \$ 3.206-163 \$ 3.428.77 \$ (163.616) \$ (163.6	Demoke FOR revenues	ECRREY			(25,039,979) \$	(4,582,377		715,825) \$	(2,291,842)	\$ (91.5
OSSALL (778.418) \$ (126.075) \$ (15.816) \$ (15.816) \$ (12.616) \$ (17.8418) \$ (12.616) \$ (17.8418) \$ (17	Additionant to reflect Full Year of FICE Roll-in	ECRR			17,986,813 \$	3,208,163	**	\$ 128,757	1,847,196	8,99
PPT (22.5/5.689) \$ (3/7.3861) \$ (5/4.565) \$ (6/1.110) \$ (6/4.745) \$ (915.119) \$ (6/1.110	Remove off-system ECR revenues		OSSALL		(778,418) \$	(125,075	••	53,616) \$	(52,927)	\$
ESMREV (4604.742) \$ (161119) \$ (111110) \$ (1604.742) \$ (161119) \$	Elizainate brokened seles		PLPPT		(22,575,669) \$	(3,713,861		43,555) \$	(1,808,881)	\$ (67.0
R01 1 1630,147 \$ 236,220 \$ 311,841 \$ DSMREY (2,942,935) \$ (1,508,819) \$ (1,088,044) \$ YREND 261,167 \$ (417,161) \$ (771,704 \$ R01 (2,544,289) \$ (464,380) \$ (490,335) \$ RATESW (1,889,862) 15,547 \$ 16,288 \$	Eliminate ESM nevenues collected	ESMREV			(4,604,742) \$	(915,119	•	311,110) \$	(428,633)	\$ (15,2
DSMREV (2942.834) \$ (1,508.816) \$ (1,089.604) \$ YREND R01 (2,544,786) \$ (447,161) \$ (1771,704 \$ RATESW (1,886.862) \$ (464,390) \$ (406,526) \$ RATESW (1,886.862) \$ (5547 \$ (16,288 \$	Eliminate ESM FAC ECR from rate refund acct.		50		1,630,147 \$	286,220	••	31,84	149,529	••
YREND 251,167 \$ (417,181) \$ 1,771,704 \$ RO1 (2.564,789) \$ (464,380) \$ (490,535) \$ RATESW (1,898,980) (1,898,980) 15,547 \$ 16,268 \$	Expinate DSM Revenue	DSMREV			(2,942,935) \$	(1,508.819	•	\$ (909)690	(222,733)	₹
RO1 (2,564,289) \$ (464,380) \$ (490,335) \$ RATESW (,898,985) 15,547 \$ 16,268 \$	Year and adjustment	YREND			251.167	(417,181	**	* 101.17	815,724	•
RATESW (1,898,880) 15,547 \$ 16,268 \$	Memor savings		102		(2,564,289) \$	(464,390	•	190,535) \$	(235,213)	\$ (5)803)
VOTREV 85,337 \$ 15,547 \$ 16,258 \$	Adjustment for rate switching	RATESW			(1,898,980)	•				
	VDT Amortization and Surcredit		VOTREV		85,337 \$	15,547	•6	16,258	7,821	₹ \$
\$ 124.314.176 \$ 135.743.823 \$	Total On Course Ordered to Day and Day		A1 507 184		694 556 526 \$	124.314.178 \$		743,923 \$	64.697.770	\$ 2,586,345

			100000000000000000000000000000000000000	Combi	4 74	Combined Light &	Con	Large Commind	Ť	Large Committed	High Load Factor		High Load Factor Primery
Description	200	Name	Vector		LPS	E de d	5	dio	- 1	LCIT	#F8		# Ep
Taxable income Unadiusted													
Total Operating Revenue				•	176,723,468	\$ 39,666,985	\$ 600,655	•	74,801,502 \$	21,175,324	\$ 13,920,364	4 44	26,214,687
Operating Expenses					136,467,618	\$ 30,772,887	\$ 451,001	•	62,952,471 \$	17,184,128	\$ 11,364,635	•	21,896,196
Interest Expense		INTEXP			3,708,874	810,819	\$ 11,177	4	1,603,821	413,223	\$ 275,154		548,098
Taxable Income		TAXING		•	36,548,976	8,083,278	\$ 138,476	•	10,245,209 \$	3,577,974	\$ 2,280,575	es yo	3,770,394
Cost of Service Summary - Pro-Forms													
Operating Revenues													
Total Operating Revenue Actual				•	178,723,466	\$ 39,666,985	\$ 600,655	•	74,801,502 \$	21,175,324	13,920,364		26.214,687
Pro-Forms Adjustments:			ğ	•	154 850	34.715	525	•	2 896 28	18.378	\$ 12,117	*	22.783
Eliminate unbilled revenue Adurament for Mismatch in fuel cost recovery			Energy	• ••	(8.518,255)	(2,083,467)			4,365,021) \$	(1,288,707)	\$ (801,803)		(1,517,304)
Adjustment to Reflect Full Year of FAC Rollin		FACRI	:	**	365,749	\$ 85,293	•	•	157.79.	766.78 76	\$ 53,661	S	62,851
Remove ECR revenues		ECRREV		•	(5,734,057)	(1,290,905)	•	•	(2 401 012) \$	(688,721)	\$ (446,972)	٠ د د	(838,688)
Adjustment to reflect Full Year of ECR Roll-in		ECRR		۰,	4,133,949	917,554	14,085		/89.48/	482,058 (25,984)	•	e e	(34,399)
Remove off-system first revenues			CSSALL Pr SET		(5.033.744)	(40,901)	* •		(2.401.212) \$	(685,763)	(430,722)	· •	(825 496)
Citational Contraction of Contraction		FSMRFV	-	. 01	(1.152.341)	\$ (264.123)	(3,814)	•	74.128) \$	(137,016)	*	€ •••	(160,668)
Eliationate ESM: FAC ECR from rate refund acct.			1 20	•	373,980	\$ 83,837	••	•	156,727 \$	44,379	•	•• •2	55,022
Eliminate DS# Revenue		DSMREV		••	(98,441)	(12,123)	•	\$	•	*	•	* 7	•
Veer end editelment		YREND		•	(597,774)	\$ 117,785	*	••	,		•	•	(537,581)
Merger savings			R01	•	(588,297)	\$ (131,879)	(2,000)	•	(248,535)	(608'69)	(46,031)	€	(96,551)
Adjustment for rate switching VDT Amortization and Surcredit		RATESW	VOTREV	•	19,479	\$ 4,382	•	*	8,140	2,334	\$ 1,514	*	2,828
Total Description Control of the Con			413 607 18	S	159.867.886.\$	35.877.449	\$ 816.288	49	66,982,957	18,971,464	\$ 12,502,124	*	22,966,668
Total Pro-Forms Operating Revenue			(13,607,184) \$	∞	159,867,886		.	v»		18,8/1		Š	

OFFICE OF THE ATT. ... 'GENERAL.
KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref Name	Allocation	Cost	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP]	Power TOD Transmission LMPT	Combination Off- Peak CWH
Isxable Income Unadlusted									
Total Operating Revenue			•	5,639,571	\$ 4,547,658	•	2,199,661 \$	5,425,471	\$ 502,649
Operating Expenses			•	4,006,488	\$ 3,373,189	••	1,744,078 \$	4,005,960	1,474,586
Interest Expense	INTEXP		•	107,641	\$ 85,423	4	45,687 \$	103,487	\$ 59,141
Taxable income	TAXINC		•	1,525,443	1,089,046	•	\$ 969'60#	1,316,023	\$ (1,031,079)
Cost of Service Summery - Pro-Forms									
Operating Revenues									
Total Operating Revenue Actual			•	5,639,571	\$ 4,547,658	•	2,199,661 \$	5,425,471	\$ 502,649
Pro-Forma Adjustments: Filminate minitian moments		70Z	•	4.976	3.978	42	1.924	4,748	432
Adjustment for Mismatch in fuel cost recovery		Energy	•	(268,036)	\$ (234,296)	•	(118,074) \$	(276,483)	\$ (28,144)
Adjustment to Reflect Full Year of FAC Roll-in	FACRI		••	12,643	\$ 13,496	••	2,985	11,438	1 179
Remove ECR revenues	ECRREV		•	(182,407)	(145,445)	••	(70,105)	(172,686)	\$ (15,723)
Adjustment to reflect Full Year of ECR RotLin	ECRRI		*	132,488	\$ 105,333	•	51,614 \$	127,078	47
Remove off-system ECR revenues		OSSALL	•	(5,884)	(¥96,4)	•	(2,461) \$	(6,899)	.
Ekminate brokered sales		PLPPT	•	(156,390)	(137,040)	••	(65,865)	(166,423)	(18,314)
Ekminate ESM revenues collected	ESMREV		•	(33,089)	\$ (25,314)	••	(11,418) \$	(28,011)	••
Elyminate ESM.FAC.ECR from rate refund acct.		R 01	4	12,018	909'6	•	4,648	11,486	1,042
Extranate DSM Revenue	DSMREV		•	•	•	••	,	•	•
Year end adjustment	YREND		•	(234,645)	\$ (275,257)	•••	,	(703,778)	(22,542)
Merger savings		2 04	**	(16,905)	\$ (15,111)	•	(7,311)	(18,037)	\$ (1.639)
Adjustment for rate switching	RATESW) GOTON		ţ	107		238	579	50
VOI AMONDAMON and curchens		2	•	Š				•	,
			,		411.41			4 200 400	407 558

OFFICE OF THE ATA. "Y GENERAL KU Cost of Service Study Class Abacathon

		Allocation	4	Alf Eleatric School	Electric Space Heating Rider	Water Pumping	o ud	•	Street Lighting	Decorative Street Private Outdoor Lighting Lighting	Private Outdoor Lighting	Customer Outdoor Lighting	<u>\$</u>	Special
Description	Ref Name	Vector		AES	83	2			ت ق	Dec St Lt	POLt	100 00		Contracts
Taxable income Unadlusted														
Total Operating Revenue			•	4,339,781 \$	784,344	\$ 82	822,248 #F	#REF! \$	5,639,068	\$ 817,060	\$ 8,587,685	\$ 969,953	53 ↔	18,858,979
Operating Expenses			•	2,942,346	647,055	23	731,571 \$	***	5,618,964	\$ 573,994	\$ 4,134,956	\$ 654,968	\$	11,349,580
Interest Expense	INTEXP		•	58,804	18,644	\$	29,851 \$	**	386,357	\$ 45,629	\$ 205,299	\$ 32,806	\$ 90	412,931
Taxable income	TAXINC		•	1,338,811	98,645	••	60,825 #	#REF!	(376,253)	\$ 197,438	\$ 2,247,410	\$ 282,179	\$ 82	7,096,469
Cost of Service Summary - Pro-Forms														
Operating Revenues														
Total Operating Revenue Actual			•	4,339,761 \$	764,344	\$ 82	822,248 #F	#REF!	5,639,088	\$ 817,060	\$ 6,587,965	\$ 968,953	\$	18,858,979
Pro-Forms Adjustments: Elleninese unbilsed revenue		502	•	3.911	675	•	717		5,345	2007	\$ 6,178		\$ 206	16,336
Adjustment for Mismatch in fluei cost recovery		Energy	•	(217,983)	(37,387)		(37,004) \$,	(87,643)	\$ (5,009)	\$ (135,957)	\$ (21,106)	*	(1.007,994)
Adjustment to Reflect Full Year of FAC Roll-in	FACRI		67	9,719	88	.	1,457	•••	(1,021)	£	(3,573)	2	\$5 (2)	15,827
Remove ECR raverises	ECRREV		44 ((143,373)	(23,364)		(28,381)	•	(198,772)	(29,280)	(227,715)	8 8	\$ \$ \$	(691,956)
Democratic femons full Year of the Rottin	ECRE		÷ =	(4,2,4)	980		(851) \$	•	E 843		\$ (2,859)	• •	44 8	21.991
Firmings brokened sales		1444	• ••	(83.616)	2 494	• • • •	(27,868)	•	(50,295)	(2,875)	\$ C.8084)	E	6	(650,648)
High parts FSM revenues collected	ESMREV		•	(21,989)	1124	•	(4,858)	**	(37,564)	•	\$ (43,690)	•	. 62 S	(133,593)
Eliminate ESM FAC ECR from rate refund acct.		707		9,445	1,630	•	730	•	12,909	*	14,921	•	2,192 \$	39,449
Eliminate DSM Revenue	DSMREV		**			**	**	•	•	•		••	•	,
Year and adhustment	YREND		••		(19.949)	••	•	•	16,889	12,240	71,430		, Î	
Merger savings		202	•	(14,857)	(2,564)	••	(2,722) \$,	(20,307)	(3,001)	\$ (23,470)	e. €	(3,447) \$	(82,054)
Adjustment for rate switching VDT Amortization and Surcredit	RATESW	VOTREV	*	164		•	8	69	667	\$ 102	\$ 802		12 s	(1,898,980) 2,335
		:					į	•	501 000				•	44.000.430
Total Pro-Forma Operating Revenue		(13,607,184)	84 **	3,981,645 \$	5 681,032	{	B) 6,04/	^	0,423,001	\$ 907,10 4	995,355,9	R + '880	* *	カウナカウカ・チー

OFFICE OF THE ATT. J GENERAL.
KU Cost of Service Study
Class Allocation
12 Mouths Ended
September 39, 2003

National Degrees National Degree National			Altocation		Tota	Residential	All Electr	All Electric Residentlal	General Service Secondary	General Service Primary
Marcation Expenses 1,0427,122 1,0427,428 1,144,30116 1,420712 1,4	Description	1	Vector		System	Rate RS	P.	# FERS	088	GSP
Columbiation Deposits Colu	Operating Expenses									
National Section National Se				•	4 000 000	407 100 707	•		4 000 000 00	4 607 694
Name Comparison Compariso				•	940,(41,344 4	104,100,401	•		9.440.749	20, 200,
NTT 0.000	Depreciation and Amortization Expenses				*70'01C'00	500'/44'8)		/4 027 +64)	(*************************************	(002/30)
Name Color	Regulatory Credits and Accretion Expenses		1		(2,000,003)	06.624.1)	-	(1,872,101)	(100,010)	(660,02)
Official Section of Control Interview TOTANCHE \$ 4,502,475 \$ 1,502,536 \$ 1,502,536 \$ 4,502,675 \$ 4,502,675 \$ 4,502,675 \$ 4,502,775 <th< td=""><td>Property Taxes</td><td></td><td>Ā</td><td></td><td>8,211,450</td><td>787,62</td><td>~</td><td>2.047.204</td><td>/2/15/</td><td>846.55 10.45</td></th<>	Property Taxes		Ā		8,211,450	787,62	~	2.047.204	/2/15/	846.55 10.45
Total Containing Services Red Red Red Red Red Red Red Red Red Red	Other Taxes				5,761,996	1,240,345		1,436,528	536,611	13,717
and income that continued and analyses account to the total and analyses account to the total and analyses account to the total and analyses account to the total and analyses account to the total and analyses account to the total and analyses account to the total and analyses account to the total and analyses account to the total and analyses account to the total	Gain Disposition of Allowences				(246,286)	(39,277	c	_	(16,427)	(05/2)
Control of Control o	State and Federal Income Taxes		TXINCPF		27,326,329 \$	354,587	**		4,818,637	354,803
NITCRE S 4.592,475 732,810 1.04,4054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 1.004,054 306,575 306,6					(4,582,475)	•			•	•
Energy C1444777 C1444777 Energy C1444777 Energy C1444777 Energy C1444777 Energy C1444777 Energy C1444777 Energy C1444777 Energy C144477 Energy C144477 Energy C144477 Energy C144477 Energy C144477 Energy C144477 Energy C144477 Energy C144477 Energy Ener			INTCRE	69	4,582,475 \$	753,810	••		328,575	13,605
Continue Continue										
CFR degrates CFR	Adjustments to Operating Expenses:					75 040 90	•	* C00 010 3/	10 445 RB45 B	(017 00/
Comparison	Eliminate mematch in tuel cost recovery		FIRENCE		(1)/***	320,040,C)	•	* (100,010,00)	(in 10)	(900)
Declaration assistances Deliffer Cal A20 A1	Remove ECR expenses		ECRREV		\$ (804.042)	77(0)		(DR/'04)	(27.742)	96
10 10 10 10 10 10 10 10	Eliminate brokered sales expenses		Бррт		(24,729,742) \$	(4,066,007	e e	(100,400,c)	(1,762,383)	(1242)
The part of the state of the control of the state of th	Eliminate DSM Expenses		DSMREV		(2,946,471) \$	(1,510,632	•• 67:	(1,080,913) \$	(223,001)	96/(01)
Part Color	Year end adjustment		YREND		151,410 \$	(251,486	••• ≅	1,068,029 \$	481,740	•
Experiment DET 1,002,178 2,468,548 199,103 1	Depreciation adjustment					. :	.		, !	
Control	Adjustment for change in depreciation rate				2,091,278	460,180		\$60.070	270,58	700'4
ESP	Labor adjustment		EG.		1,002,076 \$	246,833	•	246,545	8 ELU,001	791,2
STATE Control Contro					•		•	•	•	
STACL		SUMBIT!	9				* •			, (449)
Teach Control Contro	Storm damage adjustment		SDALL		(473,014) \$	(168,852	# + RT	(906'tcl.)	(908'89)	
Main to the control of the control	Eliminate advertising expenses (See Functional Assignment)		EVUC 1						, , ,	. ?
CMT Control contro	Adjustment for emortization of ESM audit expense		i t		20,000	10,00 20,01	••	72.480	0,001	
Notice and process 1,296,000 1,214 1,596,000 1,214 1,596,000 1,214 1,596,000 1,214 1,218,000 1,214,000	Amortization of rate case expenses	9	<u> </u>		322,430	5		20.00		
Control of the cont	Remove Amortization of one-utility costs (See Functional Assign	gnmem;	9 2		•	•	٠.	•		
No. Comparison	Adjustment for injuries and demages account 925 (See Punch	onar Assignment)	5		100	207 440	••	ES. 657 .	ant sac	45.248
Part Part	Adjustment for VDT net savings to shareholders		VDI REV		2,080,000	114,130	••	# 200,100 # 004,000	720 050	74.035
Committee Comm	Adjustment for merger savings		E		18,908,825	07'05'5	*•	3,020,000	1,138,800 t	500,17
Part	Adjustment for merger amontzation expenses		5 6		* (alc,627,2)	7,084,	••	- LC : 20 -	400,000)	25.18
Part Part	Adjustment for MISO schedule 10 expenses		<u> </u>		4 4 4 4 4 4	130,102	• •	4 200,000	and one	1,000
Comparison Com	Adjustment for effect of accounting change		<u> </u>		# (Cas + Ca)	7448 207	• •	4.14.8 (P.4.)	(80 DSE)	98.5
Contraction and account of the contraction account of the contraction account o	Adjustment for It atan reduction		9 2		(300,000)	(614.398	•	2777	020 840	780 00
Pubprint of composition and state expenses Pubprint of composi	Adjustment to remove Alstom expenses		<u> </u>		* (CRR'071'C)	300° (# Q)	• •	(71 ×		(0,40)
Pubple 1,956,879 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 32,397 446,551 199673 34,74 4 12,565 446,551 199673 34,74 4 12,565 446,551 199673 32,397 446,551 199673 34,74 4 12,597 199673			9 6		. 202.304	24 80	• •	22.020	11 043	197
Continued by the cont	Adjustment for sales tax refund		102		# 020 030 F	20,00,12	• •	448 694	20,021	25.47
Control of Control o	Adjustment for Own Nox expense				e (écottos)	750,520 750,000 to	• •	/4 779 B47 +	20000	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
Text Part	Adjustment for ice storm		SDALL		(9,277,336)	(1,863,858,1)	*	(/2007/1)	(178,851)	(0,0) (15,0)
Companies Comp	Adjustment for management audit fee		TWO C		165,982	45.To	*•	4 (76 76)	12,630	
Contraction and Sucredit	Adjustment for Retirement of Green Kiver Units 1 & 2		OMPP.		(100,000)	10,211	* •	* 100 000	(45,734)	1.00
Capacian	VDT Amortization and Surcredit		VOTREV		\$ (082,280)	186.489)	•	(00,000)	(46,737	(1997)
Expenses TOE 83,590,661 \$ 119,725,397 \$ 131,592,897 \$ 65,609,358 \$ toome (Adjusted) \$ 60,965,665 \$ 4,588,779 \$ 4,151,225 \$ 9,186,411 \$ \$ 1,548,420,517 \$ 336,501,069 \$ 384,257,745 \$ 145,989,202 \$	Total Expense Adjustments				(01 / 406 05)	(1,212,900	ř	(ot (t))	(7)	200
\$ 60,985,865 \$ 4,588,779 \$ 4,151,225 \$ 9,186,411 \$ \$ 1,548,420,517 \$ 336,901,089 \$ 384,267,745 \$ 145,989,202 \$	Total Operating Expenses	TOE		••	633,590,661 \$	119,725,397		131,592,697 \$	55,509,358	1,993,831
\$ 1,548,420,617 \$ 336,801,089 \$ 384,287,745 \$ 145,989,202 \$	Net Operating Income (Adjusted)			••	\$ 5965,985 \$	4,588,778			9,168,411	592,513
	Net Cost Rate Base			•		336,901,086			145,988,202	3,647,513
									7000	7470 47

OFFICE OF THEK ATT. — "GENERAL KU Cost of Service Study Class Alboration 12 Months Ended September 30, 2003

National Section National Se			Allocation		· _	Power	Power	TOD Primary	TOD Transmission	Secondary	-	Fillipany
International Degrees International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree International Degree	Description	1	Vector		LPS	4	T41	d S	rcı	H.F8		포
150 150	Operating Expenses											
1,000,000,000,000,000,000,000,000,000,0				•	***************************************	77 205 544		e GR DAD DE-	* A B 64 OF4	10113441		10 385 436
VEX.DEST. VEX.	Coeration and Maintenance Expenses			•	45,173,034	410,022,72		A 719 491	-	1.145.866		2 294 544
National Communication National Communicat					(200 050)	(4KB 827)	(880)	(920,682)				(316,515)
Continued Service Refer Credit Continued Service Refer Credit Refer Refer Credit Continued Service Refer Refer Refer Refer Credit Refer			T-LIA		102.00	128 604	4 501	645 834				220 710
Control Residues Control Res	Property : axes		Ē		1,484,10	220,004	9.158	463.183		77 749		154.873
Triangle Service Right Credit Triangle Service Right Credit					100 AEO	(44.367)	56	(20 05/2				740.413)
Ministry Ministry	Garn Disposition of Allowances		Lacitor	•	(804,00)	100,000	95.027	2 500 000	•	612 141		897.578
Invitable Service Note Credits Operating Expenses Containing Department Invitable Service Note Credits Operating Expenses Invitable Service Note Credits			Y NOW	•	e 840,178,0t	/104 304)	(%) (%)	(971 RK	•			
Containing Expenses Services (1986 Services Services Services Services Services (1986 Services Servi	Specific Assignment of Curtaliable Service Rider Credit			•		(101,301)		207 707	•	62 730	•	147 587
Comparing Experiment Comparing Experiment Comparing Experiment Comparing Experiment Comparing Experiment Comparing Experiment Comparing Experiment Comparing	Allocation of Curtakable Service Rider Credits		NTCRE	•	1,027,784	242,901	3,842	cn+'/0+	2	874'10 *	•	700,101
Control of Marcol of Mar	Adjustments to Contration Exhapses:											
ECPREN (554,4426) (11310.585) (1195) (1230.585) (1195) (1230.585) (1195) (1230.585) (1195) (1230.585) (1195) (1230.585) (1195) (1230.585) (119	Elements to Operating Lightness.		Freemy	47	(7.511.155)	(1.845.959)	\$ (27,879)	3,848,951	÷	•	*	(1,337,916)
December December			CARE.	• •	(56.898) \$	(12.808)	(183)	\$ (23.825)	•		w	(8,322)
Total Expenses Tota	Compared to the section of the secti		Loc id	• •	(5 514.042) \$	(1.310.835)	(19.655)	\$ (2 630 326		\$ (471,820)		(904,282)
Tright T	Civilization of the Communication		ANDE.	• •	(98,559)	(12.138)	(473)		**	•	•	•
The control of the action of	Vantacid adjustment		CNERV	• •	(360,354)	71,010	\$ 164.672	. 47			•	(324,058)
Participation rate DET 19,006 1,007 1,5000 1,5000 1,5	Deposition adjustment			• • •				•	•		•	•
Common Common	Adjustment for chance to decentation rate		1	- 41	372.015	80.536	1.097	\$ 159,005		\$ 27,115	*	54,298
Experience (See Functional Assignment)			B	• •	182.112.\$	33,512	\$ 452	\$ 65,687	17,047	11,488	•	22,695
Colored Colo	Martinal Expanse (See Functions) Assignment)		j	•	!							
SEALL (4,0.42) (5,781) (9,398) (9,39	Advotment for sectional sets banest (See Functional &c.	tainment)	18	**				•	•	•	•	
REVICE 13.364 17.468 15.364 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 17.468 18.564 1	Storm demans activities		SDAtt	• ••	(43,042) \$	(5,781)		(9.636)		\$ (967)	•	(3,076)
Fig. 12.363 \$ 1.000 \$ 4.5 \$ 5.800 \$ 5.900 \$ 4.5 \$ 5.800 \$ 5.900 \$ 4.5 \$ 5.800 \$ 5.900 \$ 4.5 \$ 5.800 \$ 5.900	Eliminate advertising expenses (See Functional Assignment	€	REVIC	• ••	•				65	•	••	
Color of rate case expenses	Adjustment for amortization of FSM audit expense	ì	ē	- 64	13.363	3,000	\$ 45	\$ 5,608	•		s,	1969
Authoritation of one-diffity costs (See Functional Assignment)	Arroginal of rate case expenses		TWO		76.548	17,488	\$ 267	\$ 35,886	10,158	\$ 6,496	•	12,452
Part Control Assignment Countrol Assignment Assignment Countrol Assignment	Remove Amodization of one-utility costs (See Functional As	saionment)	ā	•					•	•	**	
Public P	Adherment for Industries and demands account 925 (See Fig.	velocal Assignment)	į	•				•	•	•	"	•
Page Page	Adjustment for VOT has envisor to shareholders	Control Mineral Control	VDTREV	· vı	\$ 908.098	148,863	\$ 2,251	\$ 278,152	**	\$ 51,350	**	82,948
PLTRY STORES PLTRY STORES STO	Adjustment for mercer payings		ē	• ••	4,351,848	975,555	14,794	\$ 1,823,712	•	•	••	640,252
Pull River 199,634 44,537 683 89,577 199,634 199,634 44,537 683 89,577 199,634 199,634 199,632 194,632 194,632 194,632 194,632 194,632 194,632 194,632 194,632 194,637 194,632 194,637 194,632 194,637 194,632 194,637 194,637 194,632 194,637 194	Adjustment for mercer amorbization expenses		92	•	(825,519)	(140,223)	\$ (2,126)	\$ (262,134)	(74,226)	•	*	(92,028)
Pubmic for effect of eccounting change DET \$ 100,423 \$ 324,822 \$ 4,428 \$ 11 \$ 110,924 \$ 1 \$ 110,924 \$ \$ 11 \$ 110,924 \$ \$ 11 \$ 110,924 \$ \$ 11 \$ 110,924 \$ \$ 11 \$ 110,924 \$ \$ 11 \$ 110,924 \$ \$ 11 \$ 110,924 \$ \$ 11	Adjustment for MISO schedule 10 expenses		PLTR!	47	186,634	44,537	\$ 863	\$ 89,677	4	•	"	30,881
Control of the cont	Adjustment for effect of accounting change		딭	"	1,500,423	324,822	\$ 4,428	\$ 641,305	••	\$ 109,361	•	218,990
PuppT \$ (567.23) \$ (165.751) \$ (2.486) \$ (332.569) \$ (166.751) \$ (2.486) \$ (332.569) \$ (187.23) \$ (166.751) \$ (2.486) \$ (325.669) \$ (187.23) \$ (166.751) \$ (2.486) \$ (325.669) \$ (166.751) \$ (2.486) \$ (325.669) \$ (166.751) \$ (2.486) \$	Adjustment for IT staff reduction		Ē	w	(108,347)	(20,12)	\$ (271)	2 (3)	(10,236)	•	**	(13,627)
LBT S	Adjustment to remove Abtom expenses		Pi PPT	••	(697,233)	(165,751)	\$ (2,485)	332,596	••	•	•	(114,341)
Part Part	Adjustment for corporate lease expense		ĮĐ,	**			, :	•	•••	•	,	
PLPPT \$ 489.898 \$ 103.888 \$ 1584 \$ 2084.585 \$ 5 208.585 \$ 103.888 \$ 1584 \$ 1284	Adjustment for sales tax refund		22	••	27,620	6,192	3	11,575	ı, ·	5,167 5,167	,	5 6
SDALL \$ (44,644) \$ - \$ (10,655) \$ (44,444) \$ - \$ (10,655) \$ (44,444) \$ - \$ (10,655) \$ (41,644) \$ - \$ (10,655) \$ (41,644) \$ - \$ (10,655) \$ (41,655) \$ (Adjustment for OMU Nox expense		PLPPT	••	436,988	103,886	1,558	208,458	781,787	28.76	,	8
Solid Soli	Adjustment for ice storm		SDALL	**	(480,209)	(84.494)	. :	(110,855		,	,	(34.316)
Control of Chairment of Chair	Adjustment for management audit fee		EM9	47	35,614	86.	2	16,696	ı.	,		567,0
C106.432 C13.44 5 C13.44 5 C13.44 5 C13.54 5 C14.47 5 C14.4	Adjustment for Retirement of Green River Units 1 & 2		DMPPT	•	(165,671)	(40,532)	(811)	200.00	(24,295)	(10,384)	* •	(S)
7.924.458	VDT Amortization and Surcredit		VDTREV	**	(106.432)	(23,	(606)	9/4/4/8	*	•	•	(10,401)
Expenses TOE \$ 139,514,806 \$ 31,378,180 \$ 673,311 \$ 61,489,05 \$ 17,05 s 20,333,080 \$ 4,489,289 \$ 142,977 \$ 5,489,351 \$ 1,95 s 280,038,140 \$ 60,997,314 \$ 837,649 \$ 120,918,536 \$ 31,11	Total Expense Adjustments				(7,924,458)	(1,825,252)	136,373	(4,052,862	(1,149,205)	(810,827)	_	(0/6//1//1)
\$ 20,333,080 \$ 4,499,289 \$ 142,977 \$ 5,489,351 \$ 1,90	Total Operating Expenses	301			139,514,806	31,378,180	\$ 673,311	\$ 61,496,605	\$ 17,039,678	\$ 11,272,459	•	21 076 196
\$ 280,038,140 \$ 60,997,314 \$ 837,649 \$ 120,918,536 \$ 31,11	Net Operating Income (Adjusted)			••	20,353,080 \$	4,499,269	\$ 142,977	\$ 5,486,351	\$ 1,931,787	\$ 1,229,666	•	1,890,472
\$ 280,038,140 \$ 60,997,314 \$ 837,649 \$ 120,918,536 \$ 31,1											,	
	Net Cost Rate Base			•	280,038,140	60,997,314	\$ 837,649	\$ 120,918,536	\$ 31,163,231	\$ 20,745,833		41,352,883
4.54% 7.30% 17.07% 4.54%	Date of Defirm			H	7.27%	7.38%	27.07Y	4.64%	9 20%	6.83%		4.57%

		400000000000000000000000000000000000000	Com	Coal Mining Power	Coal Mining Power	Large Power Nine		Large Power Mine Power TOD Transmission	Combination Off- Peak
Deacription Ref	Name	Vector		MPP	MPT	TWPP		LMPT	CMH
Operating Expenses									
Operation and Maintenance Expenses			•	3,510,032	2,986,468	•	533,112 \$	3,537,634 \$	-
Depreciation and Amortization Expenses				452,754	354,520		192,354	429,339	273,752
Regulatory Credits and Accretion Expenses		!		(100 mg)	1 (26)		(25,254)	(013,510)	2.0
Property Taxes		Ž		9	25 X		5	20,00	7 4
Other Tixes				20,470	96.47	2	7,978 (940)	26767	(402)
Gain Disposition of Allowances			•	(a)	(and 1)	•	9 6	4 (1,037)	(195)
		TXINCH	•	196,964	300,300	•	\$ 007'07!	e cacione	7 (1)
Specific Assignment of Curtalistic Service Rider Credit Altonation of Curtalishie Service Rider Credits		INTORE	ø	31.745	27.817	•	13,369 \$	33,781 \$	3,717
			,	:					
Adjustments to Operating Expenses:									
Eliminate mismatch in fuel cost recovery		Energy	.	(236,347)	\$ (206,595)	~	104,115) \$	(243,795) \$	(24,816)
Remove ECR expenses		ECRREV	•	(1,810)	€¥:	•	969	(1,713)	96
Eliminate brokered sales expenses		PLPPT	••	(171,312)	(150,115)	•	(72,149)	(182,302) \$	(20,062)
Eliminate DSM Expenses		DSMREV	•		•	••	,		• !
Year end adjustment		YREND	•	(141,450)	(165,932)		•	(424,256) \$	(BRC(EL)
Depraciation adjustment) DEL	••			173 (•
Adjustment for change in depreciation rate			· ·	10,714	200		700	001.05	4,0
Labor adjustment		E	•	4,376	3,463	•	9/9/	900	•
			•					•	,
Adjustment for person/post letti benefit (See Functional Assignment)		9 6	•	(870)	•		40.6		(3.582)
Occiti deniage adjustment Etterbate sekadeins evasmen (See Erandone) Assimment		PENE	• •	9		. 41	· •	,	
Adjustment for emodization of FSM such expense		5	• • •	430	¥	. 49	86	410 \$	37
Amortization of rate case expenses		TMO	**	2,255	1,918	•	\$ 386	2,272 \$	748
Remove Amortization of one-utility costs (See Functional Assignment)	_	百	•	,	•	•	•••	•	•
Adjustment for Injuries and damages account 925 (See Functional Assignment)	ségnment)	L¥6	**	•	•	••	•		•
Adjustment for VDT net savings to shareholders		VDTREV	•	20,881	16,740	•	8,017	19,662	-
Adjustment for merger savings		<u>8</u>	**	139,849	111,780	•	25.22	133,426	12,128
Adjustment for merger amortization expenses		ē		(38,19)	(16,067)		() ()	(19,1/8)	
Adjustment for MISO schedule 10 expenses		7,47	-	5,882	5,150			62,0	
Adjustment for effect of accounting change		ָ בּ	19	43,211	33,835	•••	18,358 \$	8 9/B/O	/21.65 CE 20.
Adjustment for IT staff reduction		. B.	•	(2.628)	(A)	•		(Z,44,2)	, i
Adjustment to remove Alstom expenses		100	*	(21,662)	(18.962		(8.77.9)	(23,022)	6,3
Adjustment for corporate lease expense		-	•	. }	•	•			۰,
Adjustment for sales tax refund		9		3 !	5	,	7	2	
Adjustment for OMU Nox expense		PLPPT	1	13,577	789'L1		9 (1)	2	280
Adjustment for ice storm		SDALL	••	(9.812)	•	•••	(4,510)	. !	(36 /40)
Adjustment for management audit fee		LW0	••	0.00	892	•••	3	1,057	
Adjustment for Retirement of Green River Units 1 & 2		OMPPT	•	(2,209)	(4,558)	· ·	2,280)	(080°C)	
VOT Amortization and Surcredit		VDTREV	*	(5,361)	(2,095)	•	(163.1)	(50, 100)	(56,373)
fotal Expense Adjustments				(2/0,1/0)	200,000		(304)	(an e'r ra)	
Total Operating Expenses	ᅙ		•	4,094,682	3,300,404	•	\$ 186,767,1	3,640,623	1,008,010
Net Operating Income (Adjusted)			•	808,676	\$ 542,744	•	227,783 \$	568,658	(580,454)
			•		.,,			4 700 604	4 600 400
Net Cost Rate Base				8,004,823	9,370,147	•	e Zá	586,201,1	1,300.
			-	40.00%	A 54 44.		707-0	7.1	704 61

		Allocation	Æ	All Elcetric School	Electric Space Heating Rider V	Water Pumping		Street Lighting	Decorative Street F	Private Outdoor Lighting 0	Customer Outdoor Lighting	Special
Description Ref	Name	Vector		AES	33	Σ		28	Dec 8t Lt	POLI	COL	Contracts
Operating Expenses												
				* ****	EE7 093	896 100		3.404.552.6	327 ans 4	3 705 430 5	483 686	13 103 345
Consider and Maintenance Txpenses			•	247 080	RO 483	131 289		1.881.485	215.372	944.969	151,133 \$	1.717.998
Department of the Association of the Company of the				080 080	(8.241)	(10.885)		(19.284)	(1,102)	(28,932)	(4,647)	(249,474)
Departed Taxon		IdN		23.599	7.508	12.021	,	159,607	18,374	82,671	13,210 \$	166,281
Other Taxes				16.559	5.268	8,435		111,997	12,883	58,010	9,270	116,680
Gain Discontion of Allowances				(1,496)	(257)	₹ <u></u>		(100)	3	(833)	(145) \$	(6.918)
Arte and Faderal Income Taxes		TXINCPE	•	447,902	24 714	10,680	#REF	\$ (302,211)	57,572 \$	760,065	87,217	1,859,531
Sporting Assistant of Curtaintie Service Birler Credit			,			•		•			•	(3,630,403)
Alocation of Cutaliable Service Rider Credits		INTCRE	•	16,973	4,363 \$	5,657	· •9	\$ 10,209	583 \$	15,846 \$	2,480 \$	132,070
Adjustments to Operating Expenses:			•		Force	000		. 000.77	* (4,4,4,7)	(440 882) ·	(1881) F	(8GB B24)
Eliminate mismatch in fuel cost recovery		Energy Constitution	•	(112,281)	((((((((((((((((((((870'76)		(107/1)	(1) ±(±)	(S)(S)		(6.868)
Zerove nov expenses		DI DOT	• •	(62,10)	(204)	(30 F)		(55.094)	S (871.6)	(85.513)	(13.275) \$	(712,730)
		, 1010	• •	(10)	(ALA)	(American)		(ì.
		CBERIO			(44 OBS)			40.481	7.379	43.080.5	(41.571) \$	•
					(Car)	•				***		
Languagement for oftenna in Jeanmanisting rate		<u>با</u> 5	• •	5.848	1 904 \$	3.107	• •7	\$ 44.049	2.096.5	22,381	3,576 \$	40,653
Adjustment to Glange in Optionarial and		<u> </u>	•	2,887	586	1234	•	19.882	2.246 \$	10,830 \$	1,735	15,781
Marked Consess (See Electional Assistanted)		ì	•			į						•
mountains Expense (See Fundament Assignment) Adjustment for nearthornost refer benefit (See Fundings) Assignment)		181	*7		•		•		•	•		
Storm damage adjustment		SDALL	•	(487)	(457)	(1,048)	表示	\$ (3,863)	(305) \$	(4,104)	(841) \$	(833)
Eleminate advertising expenses (See Functional Assignment)		REVUC	•		•		,	•	•	•	•	•
Adjustment for amortization of ESIA audit expense		5	**	338	88	8		\$ 4462 \$	9	534 \$	78	1,412
Amortization of rate case expenses		₩ō	•	1,716	\$ BSC	376	•	\$ 2,245	211 \$	1,968	311	8,417
Remove Amortization of one-utility costs (See Functional Assignment)		18 1	∽					**		•		
Adjustment for injuries and damages account 925 (See Functional Assignment)	ignment)	Ħ	••		•	•		•	,			. ;
Adjustment for VDT net savings to shareholders		VDTREV	•	16,654	2,764	3,043		\$ 22,816	3,480	27,215 \$	3,912	9,223
Adjustment for merger savings		5	•	109,901	18,969	20,135	,	150,215	22,197	1/3,620 \$	20G'67	458,035
Adjustment for merger amorbization expenses		5	**	(16,797)	(2,727)	(2,894)	,	(184,2)	(3.190)	\$ (CE8, 925)	(3,000)	(20° 50°)
Adjustment for MISO schedule 10 expenses		PLTRT	•	3,180	282	1 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		086	4 515 AV	\$ 200,5	A POPP	40,300
Adjustment for effect of accounting change			*	25,580	199'/	12,030		4 (4.03a)	20,000	50,100 50,500	(C) (C)	(92°90)
Adjustment for 11 start feducation		9 2	٠.	(1,7,4.1)	(1000)	000		(9000)	(80%)	(10 B13) S	4 (974)	00,123
Aglustment to remove Astron expenses		<u> </u>	• •	(306)	(164)	(000'2)		(main)	(2007)	S (alpha)	6	
Adjustment for corporate rease expense		ā	• •	1808	2	128		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7	1.102 \$	182 \$	2.913
Adjustment for Dail I have account		T T T T		7 259	1886	2.419		1,366	550	6.777	1,052	56,485
Adjustment for the storm		- AG		(5.435)	\$ (760.6)	(11,685)	#REF	(43,100)	(3.373) \$	(45,783) \$	(7,154) \$	(10,408)
Adjustment for management and the		JAO L	• • •	188	\$ 191	175		1045	33	916 \$	45 \$	3,916
Adjustment for Retirement of Green River Units 1 & 2		OMPPT		(4,027)	(724) \$	(749)	•	(1,706)	\$ (96)	(2,647) \$	(411) \$	(19,860)
VDT Americation and Surceedit		VDTREV	**	(2,682)	\$ (\$11)	(06 1)	, 40	(3,643)	\$ (293)	(4,383)	(089)	(12,780)
Total Expense Adjustments				(154,122)	(46,082)	(40,647)	#XEF	208,524	4,690	74,809	(7,833)	(962,169)
	Ļ		•	900 900 6	9 002 300	704 654	100	6 5 496 977	878 268 E	4 069 830	734 567	12 048 941
Total Operating Expenses	<u></u>		•	871'87'5	973,100	5) 17'C7C'C	• 000°	1,000,000	200'101	1
Net Operating Income (Adjusted)			**	745,519	55,324 \$	43,972	#REF	\$ (101,709)	\$ 668'021	1,362,558 \$	164,967 \$	2,942,498
			•	, ,,,	400000	2 050 864	0	4 24 204 227	3 844 444 6	48 100 831	2 667 883 6	30 621 042
Net Cost Plate Base			•	i i i i i i i i i i i i i i i i i i i	* 20t'6!t	20,00	Ĭ	(Tay ())			2001	***************************************
Data of Return			-	16,22%	3.80%	1.95%	X-00'0	40.33%	3.62%	3.46%	6.45%	9.81%
INTER ON INSTRUM						-						

OFFICE OF THE AT: ... GENERAL KU Con of Service Sondy Class Alboration 12 Months Ended September 30, 2003

Description	Ę	Name	Allocation Vector		Total	Residential Rate RS	All Electric Residential Rate FERS	dential	General Service Secondary G8S	General Service Primary GSP	
Taxable income Pro-Forms											
Total Operating Revenue				•	694,556,526 \$	124,314,176		135,743,923 \$	64,687,770	2,586,345	
Operating Expenses				•	606,264,332 \$	119,370,810	•	131,935,488 \$	50,890,721	1,639,028	
Interest Expense		INTEXP		••	\$ 797,196,02	4,389,594 \$		5,083,889 \$	1,899,073	48,545	
Interest Syncronization Adjustment			INTEXP	**	(1,618,028) \$	(348,302)	**	(403,392) \$	(150,686)	(3,852)	
Texable Income		TXINCPF		47	69,518,455 \$	902,074	•	(872,062) \$	12,258,662	902,623	

OFFICE OF THE AT1. AN GENERAL
KU Cost of Service Study
Chas Allocation
12 Months Ended
September 30, 2003

Description	Red Memo	Allocation	Combined Light & Power LP8	t Combined Light & Power LPP	Combined Light & Committed Light & Large Committed Power TOD Printery Lipp LPP LET	Large Commind TOD Primary LCIP	Large Commind TOD Transmission LCIT	Large Commind High Load Factor TOD Transmission Secondary LCIT HLFS	tor High Load Factor Primary HLFP
Taxable Income Pro-Forms									
Total Operating Revenue			\$ 159,867,886	35,877,449	\$ 816,288 \$	\$ 66,982,957 \$	\$ 18,971,464 \$	\$ 12,502,124 \$	\$ 22,966,668
Operating Expenses			\$ 128,543,158	158 \$ 28,947,635	\$ 587,374 \$	\$ 58,899,609	\$ 16,034,923	\$ 10,640,115 \$	\$ 20,178,620
Interest Expense	INTEX		\$ 3,706,874	374 \$ 810,819	\$ 11,177 \$	\$ 1,603,621	\$ 413,223	\$ 275,154	\$ 548,086
Interest Syncronization Adjustment		INTEXP	\$ (284,130)	30) \$ (64,336)	\$ (887) \$	\$ (127,259)	\$ (32,788)	\$ (21,833)	\$ (43,490)
Taxable income	TXINCPF	*	\$ 27,911,984 \$	84 \$ 6,183,330 \$	\$ 218,623 \$	\$ 6,606,785 \$	\$ 2,556,107 \$	\$ 1,608,687 \$	\$ 2,283,442

OFFICE OF THE ATT. . . / CENERAL.
KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2003

Description	Ref	E 2	Allocation	Coal Mining Primary MPP	ng Power	Coal Mining Power Coal Mining Power Primary Transmission MPP MPT MPT	Large Po Power TOI	Large Power Mine Power TOD Power TOD Primary Transmission LMPP LMPT	Power TOD Transmission LMPT	Combination Off- Peak CWN	- O - C
Iazabie income Pro-Forma											
Total Operating Revenue				**	4,903,358	3,843,148	•	1,985,713 \$	4,209,481	••	427,558
Operating Expenses				•	3,635,115	2,999,823	•	1,637,646 \$	3,334,230	••	1,419,213
Interest Expense	=	INTEXP		•	107,841	85,423	•	45,687 \$	103,487	•	59,141
Interest Syncronization Adjustment			INTEXP	•	(8,541)	(6,778)		(3,625) \$	(8,211)	•	(4,093)
Taxable Income	+	TXINCPF		•	1,169,142	\$ 764,679	•	\$ 900,000	\$ 978,977		(1,046,105)

OFFICE OF THE ATL. J. GENERAL. KU Cost of Service Study Class Altocation

				Electric Space			ă	Decorative Street Private Outdoor		Customer	
	1	Allocation	All Elcetric School		Water Pumping	E,	Street Lighting	Lighting Dec St Lt	Lighting Or	Outdoor Lighting	Special
Lescription	Native	Vector	200	3	E						
Taxable Income Pro-Forms											
Total Operating Revenue			\$ 3,981,645 \$	\$ 681,032	\$ 745,578 \$	•	5,423,567 \$	\$ 451,154 \$	6,332,388 \$	899,419 \$	14,989,439
Operating Expenses			\$ 2,788,224	\$ 600,993	\$ 690,924	#REF! \$	5,827,488 \$	818,683 \$	4,209,765 \$	647,335 \$	10,387,411
Interest Expense	INTEXP		\$ 58,604	\$ 18,644	\$ 29,851 \$	•	396,357	45,629 \$	205,299 \$	32,806 \$	412,931
Interest Syncronization Adjustment		INTEXP	\$ (4,650)	(1,479)	\$ (2,368) \$		(31,450) \$	(3,621) \$	(18,290) \$	(2,603) \$	(32,765)
ТахаЪе ілсопте	TXINCPF		\$ 1,139,467 \$	\$ 62,874 \$		↔ Fi	27,169 #REF! \$ (768,828) \$		146,463 \$ 1,933,614 \$	221,881 \$ 4,221,862	4,221,862

OFFICE OF THE AT1. "# GENERAL. KU Cust of Service Study Class Allocation

Description	Ref Name	Allocation Vector		Total System	Residential Rate RS	Alt Electric Residential Rate FERS	ŀ	General Service Secondary GSS	General Servica Primary GSP
Net Operating Income - Adjusted For Ingrease									
Operating Revenue									
Total Operating Revenue			•	\$ 925,955,459	124,314,176 \$		135,743,823 \$	64,697,770	\$ 2,586,345
Proposed increase increase in Miscollaneous Charges Decrease in Rents		MISCA RENTA		57,805,073 \$ 1,003,763 \$ 1,003,763 \$	10,917,610 539,919 (28,757)		13,171,979 \$ 385,326 \$ (21,065) \$	5,748,559 65,279 (152,309)	\$ (85,277) \$ 88 \$ (208)
Total Pro-Forma Operating Revenue			•	752,808,989 \$	135,742,948	•	149,290,172 \$	70,359,298	\$ 2,500,948
Operating Expenses									
Total Operating Expenses			**	669,495,379 \$	126,938,283 \$		138,734,164 \$	57,246,781 \$	\$ 2,086,392
Pro-Forms Adjustments			•	(35,904,718) \$	(7,212,885) \$		(7,141,487) \$	(1.737,422) \$	\$ (94,560)
Incremental Income Taxes			•	23,655,393 \$	4,841,041	•	5,500,915	2,299,056	\$ (34,678)
Total Pro-Forma Operating Expenses			•	657,246,054 \$	124,366,439	••	137,083,613 \$	57,808,414	\$ 1,959,153
Net Operating Income			•	95,562,935 \$	11,376,509	"	12,196,560 \$	12,550,884	\$ 541,795
Net Cost Rate Base			•	1,549,420,617 \$	336,901,089	••	384,287,745	145,988,202	\$ 3,647,513
Rata of Ratura			L	6.17%	3.38%	-	3.17%	8.60%	14.85%

OFFICE OF THE ATT. -/ GENERAL.
KU Cost of Service Study
Class Alboration
12 Months Ended
September 30, 2803

			Allocation	Сошр	Combined Light &	Combined Light & Power	S E E O	Large Comm/Ind TOD Prisnery	Large Comm/ind TOD Transmission	High Load Factor Secondary	High Load Factor Primary
Description	<u>8</u>	Name	Vector		LP3	dd1	LP1	LCIP	LCIT	HLF8	HLFP
Net Operating Income - Adjusted For increase											
Operating Revenue											
Total Operating Revenue				•	159,867,886	\$ 35,877,449	\$ 816,288	\$ 96,982,957	\$ 18,971,464	\$ 12,502,124 \$	\$ 22,966,668
Proposed increase increase in Miscelaneous Charges Decrease in Rents			MISCA RENTA		13,770,993 3,025 3,025 334,361)	2,283,602 71 (7,901)	\$ 54,105 \$ 1 \$ (58)	\$ 5,384,879 \$ 6 \$ (681)	\$ 1,340,808 \$ 1 \$ (103)	\$ 1,002,999 \$ 10 \$ (1,083)	\$ 1,722,628 \$ 10 \$ (1,143)
Total Pro-Forma Operating Revenue				•	173,307,543	38,153,221	\$ 870,335	\$ 72,367,161	\$ 20,312,170	\$ 13,504,068	\$ 24,688,163
Operating Expenses											
Total Operating Expenses				•	147,439,285 \$	33,203,432	\$ 536,938	\$ 65,549,467	\$ 18,188,883 \$	\$ 11,996,978	\$ 22,793,772
Pro-Forma Adjustments				•	(7,924,458)	(1,825,252)	\$ 136,373	\$ (4,052,862)	\$ (1,149,205) \$	\$ (724,519) \$	\$ (1,717,576)
incremental income Taxes				•	5,457,630	924,155	\$ 21,948	\$ 2,186,439	\$ 544,439	\$ 406,872	\$ 699,071
Total Pro-Forma Operating Expenses				••	144,972,436	32,302,335	\$ 685,259	\$ 63,683,044	\$ 17,584,117	\$ 11,679,331	\$ 21,775,267
Net Operating Income				••	28,335,107	\$ 5,850,886	\$ 175,077	\$ 8,684,116	\$ 2,728,063	\$ 1,824,735	\$ 2,912,896
Net Cost Rate Base				••	280,038,140 \$	60,997,314	\$ 837,649 \$	\$ 120,918,538	\$ 31,163,231	\$ 20,745,833	\$ 41,352,683
Rate of Return					10.12%	8.69%	20.90%	7.18%	8.75%	8.80%	7.04%

OFFICE OF THE ATA, A GENERAL KU Cost of Service Study Class Altocation

Description	26	Name and	Allocation Vector	Coalim	Mining Power Primary MPP	Coal Mining Power Coal Mining Power Prinary Transmission MPF MPF	Large Power Mine Power TOD Primary LMPP	Large Power Mine Power TOD Transmission LMPT	8	Combination Off- Perk CWN
Net Opertaing Income - Aglusted For Increase										
Operating Revenue										
Total Operating Revenue				•	4,903,358	3,843,148	\$ 1,986,713	4,209,481	••	427,556
Proposed increase increase in Miscellaneous Charges Decrease in Rents			MISCA RENTA		405,257 9 9 (3,712)	319,850 6 (2,603)	\$ 165,746 \$ 1 \$ (356)	\$ 347,607 \$ 3 \$ (1,186)	6 44 40 5 44 40	98,148
Total Pro-Forme Operating Revenue				••	5,304,912	4,180,401	\$ 2,151,105	\$ 4,555,925	49	523,704
Operating Expenses										
Total Operating Expenses				•	4,466,054 \$	3,573,769 \$	\$ 1,864,362 \$	\$ 4,312,553 \$	•	1,063,383

(55,373)

(671,730) \$

(106,432) \$ 67,163 \$

(373,385) \$

128,831 \$

(371,372) \$

39,044

140,685 \$

3,781,508 \$

1,825,094 \$

3,429,235 \$

4,257,747 \$

Pro-Forma Adjustments Incremental Income Taxes Total Pro-Forma Operating Expenses

Net Coer Rate Base Net Cost Rate Base Rate of Return

(523,350)

774,417 \$

326,011 \$

731,166 **\$** 6,376,147 **\$**

1,047,165 \$

12.95%

4,502,408

7,702,583 \$

-11.62%

10.05%

OFFICE OF THE ATA,Y GENERAL. KU Cost of Service Study Class Allocation

			Altocation	AB Eleat	Alt Elestric School	Electric Space Heating Rider	Water Pumping	ĕ6	C Street Lighting	Decorative Street Private Outdoor Lighting Lighting	Private Outdoor Lighting	Customer Cutdoor Lighting	Special
Description	Ref	Name	Vector	₹	ŀ	33	3		ar Li	Dec 9t Lt	Pou	COL	Contracts
Net Operating Income - Adjusted For Increase													
Operating Revenue													
Total Operating Revenue				•	3,981,645 \$	681,032	\$ 745,576	•	5,423,567	\$ 461,154 \$	6,332,388	\$ 699.419 \$	14,989,439
Proposed increase increase increase in Miscelaneous Charges Decrease in Rents			MISCA RENTA			129,034	\$ 51,236 \$. (399)		512,748 3 3 3 (218) 3	76,631	517,636 3 (220)	\$ 72,319 \$	(202,024)
Total Pro-Forma Operating Revenue				•	3,981,845	810,066	\$ 796,413	•	5,936,100 \$	883,769 \$	6,849,807	\$ 971,703 \$	14,787,415
Operating Expenses													
Total Operating Expenses				•	3,390,247	671,770	\$ 742,251	**	5,316,753 \$	631,565 \$	4,895,021	\$ 742,185 \$	13,009,110
Pro-Forms Adjustments				•	(154,122) \$	(46,062)	\$ (40,647)	**	208,524	\$ 069'11	74,809	\$ (7,633) \$	(962,169)
Incremental Income Taxes				•	,	52,399	\$ 20,644	,	208,131	31,112 \$	210,116	\$ 29,353 \$	(82,039)
Total Pro-Forma Operating Expenses				•	3,236,126	678,106	\$ 722,248	••	5,733,408 1	\$ 707,367	5,179,946	\$ 763,906 \$	11,964,903
Net Operating income				**	745,519 \$	131,959	\$ 74,185	**	202,692 \$	176,402 \$	1,869,861	\$ 207,797 \$	2,822,513
Net Cost Rate Sase				4	4,595,141 \$	1,419,466	\$ 2,259,551	#REF! \$	31,283,227 \$	3,611,114 \$	16,102,831	\$ 2,567,863 \$	30,621,942
Rate of Return					16.22%	9.30%	3.28%	%00'0	0.65%	75877	10.37%	B.12%	9.22%

OFFICE OF THE AT1. S.Y GENERAL
KU Cost of Service Study
Class Aboration
12 Months Ended
September 30, 2003

Description	Ref	Vector	Svaham	Rate RS		3	200
Alocation Factors	1						
Energy Allocation Factors Energy Usage by Class	£01	Energy	1.000000	0.159477	0.183632	0.086698	0.003047
Customer Allocation Factors	e	9	000000	0.00	232023	67777	0,000,0
Physics Cartes 14/2 physics of Customers	88	Cuarto	00000	0.430940	0.55555	0.137.0	10000
Customer dervices - vyeigmed cost or dervices Make: Dodg - Weighted Out of Materia	3 5		1 000000	0.294242	0.228574	0.229210	0.000959
Total Contains Transpicer Cost of Breaking	86	Custin	1 00000		,		
Maler Reading and Billing - Visionies Cost	500	Custos	1 000000	0.36326	0.28597	0.12136	0.00151
Marketing/Economic Development	90 5	Custos	1.000000	0.45287	0.33159	0.13755	0.00019
	6		895 507 708	125 232 155	132,282,863	83.430.030	2.589.572
Frame			16.789.384.515	2.644.138.167	3,044,620,577	1,105,675,986	52,127,196
Energy (Loss Adjusted)	Energy		17,986,393,230	2,868,421,165	3,302,873,584	1,199,679,376	54,802,618
O&M Customer Altocators							
Customers (Monthly Bills)			7,582,296	2,708,952	1,983,480	822,780	1,128
Average Customers (Bits/12)			631,858	225,748	165,290	68,665	3
	•		831,638	94,077	062,691	26,353	1 5
Weighted Average Customers (Lighting =8 Lightis per Cust)	COSTUD		047,433 ac ovo 448	O# / C77	787'00)	77+'01	
Orlean Lightning	tomo o		020,000	20 ACE	188 380	28 585	70
Average Customers Subtition - Of Jobbs per Customers	Office		498 483	225.745	165.290	88.585	3.3
Average Secondary Customers	Custo7		497.316	225.746	165,290	98.565	•
Average Primary Customers	Cust08		497,809	225,746	165,290	99,565	2
Plant Customer Athenton							
Year End Customers			483,679	224,993	167,481	69,440	3
Year End Customers (Lighting = Lights)			634,538	224,993	167,491	69,440	ā
Weighted Year End Customers (Lighting =9 Lights per Cust)	YECust05		623,088	224,993	167,491	76,384	9
	YECUSTO	_	96,900,546		,	•	
Year End Customers	YECust01		634,538	224,983	167,49	69,440	đ.
Year End Customers (Lighting = 9 Lights per Cust)	YECUSTOR		500,441	224,983	167.491	27	a .
Year End Secondary Customers	YECUSTO7		499,295	224,993	167,491	69 440	•
Year End Primary Customers	YECUst08		499,786	224,993	167,491	69,440	a.
Demand Alocators Northwest Demands	2		4 212 870 68	842.756.97	1.237.089.05	487.318.12	19.388.91
Maximum Clear Demands (Brittan)	ddCN		4.212.870.68	842.756.97	1.237.089.05	467,318,12	19.388.94
Sum of the individual Customer Demands (Secondary)	COS		9.243.914.31	2,474,332,42	3,300,787,63	1,888,447,45	
Summer Peak Period Demand Altocator	d'o		3,379,913.84	694 915 94	573,740.60	334,058.87	8,698.20
Winter Peak Period Demand Altocator	WCP		3,358,134,69	484,384,74	1,193,354.39	208,501.31	10,195.47
Off Peak Period Demand Allocator	BOEN		2,053,241.24	327,445.34	377,040,36	136,949.70	6,256.03

OFFICE OF THE AFT. J'GENERAL KU Cost of Service Study Class Allocation 12 Months Endet September 30, 2003

Description	ě		Allocation	Combined Light & Power LPS	Combined Light & Combined Light & Power Power LPT	Combined Light & Power LPT	Large Committed TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Allogition Factors	1									
Energy Allocation Factors Energy Usage by Class		E01	Energy	0.237358	0.058334	0.000881	0.121630	0.035352	0.022342	0.042279
Customer Allocation Factors Primary Destroution Plant Average Number of Customers		800	Cust08	0.02590	0.00061		0.00005	٠	0.00008	0.00009
Customer Services Weighted cost of Services Meter Costs Weighted Cost of Meters		88		0.059623	0.006861	0.000203	0.002433	0.000556	0.001467	0.002032
Lighting Systems - Lighting Customers Meter Reading and Billing - Weighted Cost Marketing/Economic Development		75 1	Cust04 Cust06 Cust06	0.20747	0.00481	0.00003	0.00084	0.00013	0.00032	0.00142
Rev Energy		R01		158,648,436 3,935,410,168	35,563,813 997,988,716	539,303 15,476,852	66,483,342 2,080,874,735 2,187,883,343	18,825,555 621,047,928 835,847,101	12,413,193 370,430,550 401,851,478	23,340,367 723,323,088
Energy (Loss Adjusted)				6 /6/377 602 4	201 F 7 4 5 7 1	Operators.	CFC,000, 501, A	101,100,000	2	nachter (and
O&M Customer Ablocators Customers (Monthly Bills) Average Customers (Bills/12) Average Customers (Bills/12) Average Customers (Listino = Liohts)				154,716 12,893 12,893	3.660 305 305	\$ 0 0	312	₫ 4 4	492 44 44	82 1 4
Weighted Average Customers (Lighting *9 Lights per Cust)		Cust05		126,930	3,050	8,	250	98 ,	920	880
Average Customers		CustO		12,893	306	~	8	4	\$	4
Average Customers (Lighting = 9 Lights per Cust)		CustOB		12,893 12,893	308	. 2	* 8 ,	▼ ,	4 4	₹ .
Average Primary Customers Average Primary Customers		Custos		12,693	305	•	*		4	4
Plant Customer Allocators				•	5	•	1	•	;	Ş
Year End Customers Xeer Rod Customers A lighting or intro				12,845 12,845	908 908	9 69	9 12	• •	: =	3 2
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		128,450	3,060	8	900	80	820	098
Street Lighting		YECURTO4		. :	. ;	. '	. ;	,	. 3	. :
Year End Customers		YECUSTO!		12,845	908		4	•	5 5	\$ \$
fear End Customers (Lighting = 3 Lights per cust) Year End Secondary Customers		YECUSTO7		12,845	ξ.	٠,	3 ,	•	4	₹.
Year End Primary Customera		YECust08		12,845	306	•	52	í	Ŧ	£ 4
<u>Demand Albocators</u> Maximum Class Non-Coincidem Peak Demands		Q Q		845,594,70	204,177.08		355,548.40			109,738.08
Maximum Class Demands (Primary)		NCPP		845,594.70	204,177,08		356,548.40		. !	109,738.08
Sum of the Individual Customer Demands (Secondary)		SICD 130		1,291,845,84	44 617	. 000	17 000 700	- FPG 37	77,934,67	90 900
Sunmer Peak Period Demand Alocator Winter Peak Period Demand Alocator		\$ 6 8		610,812.83	142.442.40	1,873.26	274,991,79		46 196 46	94,336.69
Off Peak Period Demand ABocator		BDEM		487,354.15	119,773.31	1,808.89	248,735.54	72,586.43	45,873.46	86,809.40

OFFICE OF THE A1. ... CENERAL
KU Cont of Service Study
Class Allocation
12 Months Ended
September 30, 2003

		Allocation	Coal Mining Power Primary	Coal Mining Power Transmission	Large Power Mine Power TOD Primary	Large Power Mine Power TOD Tranamisalon	Combination Off-
Description	Ref Name	Vector	MPP	MPT	LMPP	LMPT	CWH
Altocation Factors							
Energy Allocation Factors Energy Usage by Class	E01	Energy	0.007469	0.008529	0.003290	0.007704	0.000764
Customer Allocation Factors Primary Distribution Plant - Average Number of Customers	800	Custos	0.0000		000000	,	0.01488
Customer Services - Weighted cost of Services Meter Costs - Weighted Cost of Meters	88		0.000984	0.000975	0.000278	0.000828	0.010056
Lighting Systems - Lighting Customers Meter Reading and Billing - Weighted Cost Marketing/Economic Development	3 8 8	Cust04 Cust05	0.00035	0.00024	0.00006	0.00023	0.00486
Rev Energy Energy (Loss Adjusted)	R01 Energy		5,098,182 127,777,100 134,335,733	4,074,933 114,690,800 117,425,450	1,971,520 56,287,872 59,177,056	4,864,055 135,342,000 138,569,293	442,059 13,002,220 14,105,104
O&M Customer Allocators Customer (Achthy Bills) Average Customer (Bills/12) Average Customer (Bills/12) Average Customer (Bills/12)			<u> </u>	081 81 81	200	7 7 7	88,872 7,408 7,408
Weighted Average Customers (Lighting =9 Lights per Cust) Street Lighting Average Customers Average Customers (Lighting = 9 Lights per Cust) Average Secondary Customers Average Prinary Customers Average Prinary Customers	Cust05 Cust04 Cust01 Cust08 Cust08		ន្ត ,	021 52 150 1	a	0 1	5,566 - 7,406 7,408 7,408 7,408
			1		•		
Plant Customer Alocators Year End Customers (Lighting = Lights) Wedghed Year End Customers (Lighting = Lights) Street Lighting Street Lighting	YECUNTOS YECUNTOS	10 st	. 540 540 540 540 540 540 540 540 540 540	<u> </u>	หน _้ นี้	8 8 120	7,029
Year End Customers (Lighting = 9 Lights per Cust) Year End Customers (Lighting = 9 Lights per Cust) Year End Secondary Customers Year End Primary Customers	YECustot YECustot YECustot YECustot	- 8 ~ 8	ቖ ុ ቖቖ	후후 , ,	ผผุผ	eo eo . ,	7,029
Deniand Allocation Maximum class Nev-Coincident Peak Demands Marimum class Lemands (Primary) Sam of the Individual Customer Demands (Secondary) Summer Peak Period Ormand Allocation Witter Peak Period Ormand Allocation Off Peak Period Demand Allocation	NCP NCPP SCD SCP SCP WCP		31,297,92 31,297,92 19,621,24 22,118,07 15,335,13	17,144.86 19,521.88 13,404.73	14,456.93 14,456.93 7,567,13 8,806.60 6,755.37	21,581 95 24,717 73 15,818,41	5,136,30 20,865,87 20,865,87 3,671,85 2,291,64

OFFICE OF THE AT. JY GENERAL
KU Cont of Service Study
Class Abocation
12 Months Ended
September 30, 2003

Description	1	Allocation	All Elcetric School	Electric Space Heating Rider	Water Pumping		Street Lighting	Decorative Street Private Outdoor Lighting Lighting Dac Street Politics	Private Outdoor Lighting	Customer Outdoor Lighting	Special
Alocation Factors	1	l		} } !							
Energy Allocation Enciors Energy Usage by Class	E01	Energy	0.006074	0.001042	0.001031		0.002442	0.000140	0.003788	8850000	°
Customer Altocation Factors											
Primary Distribution Plant - Average Number of Customers	8	Cust08	0.00058	0.00064	0.00019		0.01491	0.00119	0.01497	0.00242	,
Customer Services - Weighted cost of Services	8		0.000793	•	0.000280		•	•	•	•	. '
Metar Costs - Weighted Cost of Meters	8		0.002259	•	0.000988				•	•	9
Lighting Systems - Lighting Customers	3						0.85704	0.08286	0.22383	0.03617	٠.
Meter researing and billing Weignted Cost Marketing/Economic Development	88	Custos	0.00068	0.00193	0.00019		0.01489	0.00119	0.01485	0.00242	•
è e	202		4.006.439	691.513	734.024		5,476,082	809.174	6.329.293	929.681	16.734.114
Firecov			100,707,601	17.272.904	17,095,640	•	40,490,932	2,314,206	62.911.814	9.750.863	480.526.822
Energy (Loss Adjusted)	Energy	à	109,249,894	18,738,039	18,545,739		43,925,483	2,510,503	68,139,683	10,577,958	505,191,642
O&M Customer Allocators											
Customers (Monthly Bills)			3,480	11,532	1,152	•	801,456	64,056	805,032	130,020	24
Average Customers (Bills/12)			280	8 8	28	•	66,788	5,338	67,086	10,835	2
Average Customers (Lighting = Lights)			08X	88 1	8 8 3		96,788	5,338	92,096	838	N :
Weighted Average Customers (Lighting #9 Lightis per Cust)	Custos	88	280	721	8	•	25.585 25.585 25.585	643 643	180,0	240 653	₽
	on o	5 8	. 2	. §	. 2		00 00 00 00 00 00 00 00 00 00 00 00 00	100,040,0	4,800,804 87,004	700'814'7	. "
Avenue Customers d'abilita a 3 intre ner Cust)	Cuetos	5 8	6 50	8 9	8 9		2,52	203	7.45	25.	
Average Secondary Customers	Cust07		8	317	8		7.421	583	7,454	1204	· .
Average Primary Customers	Cust08	90	280	317	8	•	7,421	583	7,464	1,204	,
Plant Customer Allocators											
Year End Customers			280	934	8	#	. !	. ;	• !	, ;	7
Year End Customers (Lighting = Lights)			280		8 8 8		2885	5,418	87,836	10,613	~ ;
Weighted Year End Customers (Lighting ** Lights per Cust) Overal Lighton	2 0	YECHNO	R\$.	ē, .	R,		200 and 0.1	5 543 594	14 980 904	2 419 552	₹.
Vest Find Contornant	2 2	YECUMD1	280	256	86	#CEF	96,992	5,418	67.838	10.613	2
Year End Customers (Lighting # 9 Lights per Cust)	i iii	YECURIOR	280	75	88	#KEF	14.	903	7,537	1,179	~
Year End Secondary Customers	YES	YECust07	280	308	86	#REF	7,444	602	7,537	1,179	
Year End Primary Customers	YEC	YECust08	280	308	88	#KEF	7,444	802	7,637	1,179	
Demand Allocators											
Maximum Class Non-Coincident Peak Demands	ACP.	_ 1	5,136.30	5,138.30	4,195.09		11,948.45	682.78	17,198.49		33,403
Maximum Clats Demands (Primary)		ъ.	5,136,30	5,136.30	4,195.09		04.946.40	662.78	17,198.49	2,669.88	33,403
Summer Death Derived Customer Demands (Secondary)	38	_	3,671,65	3.671.65	100,526,26		11,041.03	47.100	R4 081 1	99 R00'7	120 000
Winter Peak Period Demand Allocator	S S S		2.291.64	2.291.64	5.217.39		11.016.31	629.62	17.112.85		86.731
Off Peak Period Demand Alocator	NJ CH	*	12,471,45	2,139.05	2,117.09	٠	5,014.32	286.59	7,778.50	1,207.53	57,670

OFFICE OF THE A1. AY GENERAL KU Cost of Service Study
Class Allocation

Description	Ref Name	Allocation Vactor		Total System	Residential Rate RS	All Electric Residential Rate FERS	dential	Secondary GSS	Primary GSP
Unadiushed Production Allocation Production Residual Whinter Demand Alocator Production Winter Demand Costs	PPWDRA	¥2	•	3,358,135 19,706,582 \$	484,395 2,901,263	•	1,193,354	208,501 1,223,551 \$	10,195 59,830
Customer Specific Assignment Outdoction Without Demand Residual Production Wirlier Demand Total Production Wirlier Demand Altocator	PPWDA PPWDA	PPWDRA T A PPWDT	***	19,706,582 \$ 19,706,582 \$ 1,000000	2,901,263 2,901,263 0.14722	**	7.002.976 \$ 7.002.976 \$ 0.36536	1,223,551 \$ 1,223,551 \$ 0.06209	59,830 59,830 0.00304
Production Residual Summer Demand Allocator Production Summer Demand Coats	PPSORA	\$	•	3,379,914	894,916		573,741	334,059	868'8
Customer Specific Assignment Production Summer Demand Residual Production Summer Demand Total Production Summer Demand Allocator	TOSO4 PPSD4	PPSDRA PPSDT	***	10,831,616 \$ 10,831,616 \$ 1,000000 1.	2,226,998 2,226,998 0,20560	en en	1,838,868 \$ 1,838,868 \$ 0,16975	1,070,559 \$ 1,070,559 \$ 0.09884	28,516 28,516 0.00263
Storm Damage Allocator Distribution O&M	SDALL			788,568,641.39	281,495,548.89	257,582,183.38	83.38	118,541,530.79	942,897.17
Revenue Adjustment Allocators Remove ECR Revenues Interuptible Credit Allocator Base Rate Revenue	ECRREV	m ش		17,479,711 1,458,969,104 593,636,981	3.381,867 239,689,045 113,412,445		3,208,425 331,950,350 108,404,558	1,623,017 103,632,571 55,184,320	59,386 4,325,623 2,023,800
Other Electric Revenue Revenue ralated Production related Transmission related Energy related Customer related Customer related Customer related Total allocator	OREV	ROJ PLPPT PLTRT Energy COS PLDLT		306,817,37 \$ 1,128,110 \$ 16,854,583 \$ \$ 107,947 \$ 18,397,468	55,585 185,672 2,733,793 40,841 3,015,571	v = * * * * *	58.693 \$ 257,024 \$ 3,928.541 \$ 3,928.541 \$ 35,215 \$	28.143 * 80.398 * 1,175,950 * 1,475,950 * 14,698 * 1,299,168	1,149 3,349 5,349 1,35 1,35 54,986
Operation and Melitenance Less Fuel	OMLF			178,156,943.26	45,740,833,84	46,305,754.63	154.63	18,304,416.83	378,610.02
Off-System Sales Allocator Off-System Sales		RBPPT	•	17,439,083 \$	2,859,648	es.	3,863,556 \$	1,234,582 \$	51,916
Lass: Adjustment to Reatkocate Expenses Costs affocated on Energy to be reakocated on RBPPT Costs affocated on Energy reallocated on RBPPT Net Adjustment		Energy RBPPT	***	(11,182,374) \$ 11,182,374 \$	(1,783,335) 1,833,877 50,343	***	(2,053,439) \$ 2,496,645 \$ 443,206 \$	(745,856) \$ 791,645 \$ 45,789 \$	(34,072) 33,280 (782)
Off-System Sales Allocator	OSSALI	4	•	17,439,083 \$	2,809,305	•	3,450,350 \$	1,188,794 \$	52,698
Misc Service Revenue Allocator Rents	MISCA	_		1.000000	0.537895 0.051687		0.393844	0.065034	0.000089 0.000375
GSR Avoided Coat Interruptible Demands Avoided Coat per KW Avoided Coat				1,117,766 4,582,475					
Base Rate Revenue				641,402,829	116,261,491.30	122,552,224.72	24.72	59,826,182.58	2,427,045.13
VDT Revenue	VDTREV	>.		(2,015,336.64)	(367,154.82)		(383,962.90)	(184,691.30)	(7,180.88)

OFFICE OF THE AT. ... Y GENERAL
KU Cost of Service Study
Class Allocation
12 Months Ended
September 30, 2803

Percentakan		Affocation		Combined Light & (Power	Combined Light & Power	Combined Light & Power	Large Commind TOD Primary	Large Commind TOD Transmission	High Load Factor Secondary	High Load Factor Primary
	1	- Anna			1	5	1	Ž	2	į
Unadiushed Production Allocation Doctoring Desires Mines Comment Allocates	Addaga	Š		200	677	629	600 FLC	27.	94	•
Production Winter Demand Costs		.		3,584,440 \$		\$ 10,993	\$ 1,613,738		\$ 271,095	\$ 553,597
Customer Specific Assignment Production Winter Demand Residual		PPWDRA	•	3,584,440	835,896	10,993	1,613,738	\$ 443,834	271,095	\$53,597
Production Winter Demand Allocator	PPWDA	TOWPY Y	•	0.18189		0.00056	0.08189	0.02252	0.01376	0.02809
Production Residual Summer Demand Altocator	PPSDRA	∢		815,380	178,555	3,010	327,963	75,237	58,211	106,308
Productive Decline Assignment Costs Customer Decline Assignment Dendrick Street		You	•		***		. 600 400		, ,	
Production Summer Demand Total Production Summer Demand Abocator	PPSDT PPSDA		, u	2,613,049 \$ 0,24124	572,216 572,216 0.05283	8 9,645 0.00089	\$ 1,051,023 0.09703		186,548	347,096
Storm Damage Allocator Distribution OSM	SOALL			71,755,434.27	9,637,020.49		16,564,618.26		1,112,179.83	5,127,655.81
Revenue Adjustment Allocators Remove ECR Revenues Internetible Crade Abovesos	ECRREV	>		4,131,385	962,084	21,713	1,563,812	412,805	315,062	607,814
Case Rate Revenue				137,792,157	32,211,244	740,700	58,220,456	13,650,010	10,542,913	20,253,0
Other Electric Revenue Revenue related		R04	•	70,390	15,779 \$	239	\$ 29,498	\$ 8,353 \$	5,508	\$ 10,3
Production related Transmission related		PLPPT		3,729,965	59,797 \$	13,241	\$ 119,989 \$ 1,792,226	33,268 \$	321,327	\$ 41,250 \$ 817,176
Energy related Customer related		Energy CO6	u es				•			
LASTIDUTION related Total allocator	OREV		•	8,253 \$ 4,060,145	967,002	14,377	1,943,984	542,217	348,421	5 705 669,487
Operation and Maintenance Less Fuel	OMLF			31,216,448.02	5,609,095.33	73,952.08	10,797,139.49	2,714,718.33	1,834,302.85	3,718,269.97
Off-System Sales Alfocator										
Off: System Sales		RBPPT	•	3,914,367 \$	\$ 686'886	14,016	\$ 1,882,398	\$ 524,852 \$	338,604	\$ 647,974
Leas: Adjustment to Restlocate Expanses Costs allocated on Energy to be reallocated on RBPPT Costs allocated on Energy reallocated on RBPPT Net Adjustment		Energy RBPPT		(2,654,231) \$ 2,509,869 \$ (144,241) \$	(652,310) \$ 588,897 \$ (53,413) \$	(9,852) 8,987 (864)	\$ (1,360,111) \$ 1,207,039 \$ (153,072)	\$ (386,321) \$ \$ 336,548 \$ \$ (58,772) \$	(249,836) 217,121 (32,715)	\$ (472,782) \$ 415,497 \$ (57,285)
Off-System Sales Altocator	OSSALL		•	\$ 909'850'\$	987,402 \$	14,880	\$ 2,035,468	\$ 583,625 \$	371,319	\$ 705,259
Misc Service Revenue Allocator Rents	MISCA			0.003014	0.000071	0.000001	0.000006	0.00001	0.000010	0.002065
CSR Avoided Cost interruptible Demands Avoided Cost per KW Avoided Cost per KW					43,289 4.19 181,381		64,834 4.19 271,654	122,014 4.09 499,037		
Base Rate Revenue				147,532,080.11	32,827,175,63	497,438.23	60,885,282.79	17,146,068.88	11,406,674.45	21,374,523.57
VDT Revenue	VDTREV	>		(460,016.21)	(103,490.83)	(1,567.34)	(192,241.42)	(55,116.61)	(35,747.14)	(86,794.58)

OFFICE OF THE A1. ... Y GENERAL
KU Cost of Service Study
Class Albreation
12 Months Ended
September 30, 2013

Description	New	Affocation	Coal	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Po Power TO	Large Power Mine Power TOD Primary	Large Power Mine Power TOD Transmission	Combination Off- Pask CMP-	10 mg = 1
Unadhated Production Allocation										
Production Residual Winter Demand Allocator Production Winter Demand Costs	PPWDRA		•	22,116 129,796	19,522	•	8,807 51,680 \$	24,718	•	2,282 13,448
Customer operate Assignment Production Winter Demand Residual		PPWDRA	••	129,796	114,561	•	51,680 \$	145,051	•	13,448
Production Winter Demand Total Production Winter Demand Allocator	PPWDT PPWDA	PPWDT	•	129,796	\$ 114,561 0.00581	•	51,680 \$ 0.00262	145,051 0.00736	•	13,448
Production Residual Summer Demand Allocator Broduction Summer Demand Costs	PPSDRA			19,621	17,145		7,557	21,562		3,672
Production Science Designs Costs Customer Specific Assignment Production Summer Denient Residual		PPSDRA	•	62.880	54.943				•	11,787
Production Summer Demand Total Production Summer Demand Allocator	PPSDT PPSDA	PPSDT	•	62,880	54,943	•	24,218 \$ 0.00224	69,164		11,767
Storm Damage Allocator Distribution O&M	SDALL			1,466,170.19	,		673,963.05		5,938	5,938,182.46
Revenue Adjustment Allocators Remove ECR Revenues Interruptible Credit Alocator Rass Peter Decentue	ECRREV			134,630	104,245 8,844,152 9,600 004		68,770 4,250,732	134,140 10,740,448 4 608 050	£.	1,181,950
				046,176,4	3,502,984		7,201,007	4,508,050	•	4.20,875 4.20,875
Other Electric Revenue Revenue related Production related		R01 PropT	49 45	2,262	1,808	69 61	3 291 \$	2,158	uh et	196
Transmission related France related		PLTRT	· •• •	117,551	103,031		49,626	125,039		13,409
Customer related		800	•	;		•		. ,	, es	
Lysmoution revered Total allocator	OREV	į	,	127,630	111,887	•	\$2.8 53,885	135,514	.	15,614
Operation and Mainfenance Less Fuel	OMLF			742,381.74	567,212.40	••	313,917.35	682,762.18	873	873,205.66
Off-System Sales Allocator										
Off-System Sales		RBPPT	•	121,783	\$ 106,686	**	51,551 \$	129,156	•	14,099
Leas: Adjustment to Reallocate Expenses Costs allocated on Energy to be restlocated on RBPPT Costs attocated on Energy resilocated on RBPPT Net Adjustment		Energy RBPPT	***	(83,518) 78,090 (5,428)	\$ (73,005) \$ 68,410 \$ (4,585)	***	(36,791) \$ 33,056 \$ (3,736) \$	(88,150) 82,818 (3,332)		(8,769) 9,040 271
Off-System Sales Allocator	Tivsso		•	127,211	\$ 111,281	•	55,286 \$	132,488	•	13,828
Misc Service Revenue Allocator Rents	MISCA			0.000009	0.000006		0.000001	0.000003		
CSR Avoided Cast interupible Demands Avoided Cost per KW Avoided Cost										
Base Rate Revenue				4,732,562.84	3,755,226.81	7.	1,810,606.24	4,479,543.27	90	405,372.00
VDT Revenue	VDTREV			(14,612.51)	(11,653.17)		(5,580.82)	(13,680.32)	5	(1,236.68)

OFFICE OF THE AT. JY GENERAL
KU Cost of Service Study
Class Alboration
12 Months Ended
September 30, 2013

		Allocation	All Elo	All Elcetric School	Electric Space Heating Rider	Water Pumping		Street Lighting	Decorative Street Lighting	door	Customer Outdoor Lighting	Special
reactionou	NOT NAME	Vector		AES	es.	E		31.11	Dec St Lt	POLI	200	Contracts
Unactuated Production Allocation				į	,	!		:				
Production Netsday Winter Demand Allocator Production Winter Demand Costs	PPWORA	<	89	13,448 \$	13,448	5,217		11,016	630 3,695	17,113	2,657 \$ \$ 15,590 \$	86,731 508,965
Customer Specific Assignment Production Winter Demand Residual		PPWDRA	ø	13 449	13.448	\$ 30.617		. 64.647	•	100 424	45 500 6	. 90 903
Production Winter Demand Total Production Winter Demand Allocator	PPWDT PPWDA	£.	•	13,448 \$	13,448	30,617		\$ 64,647 0.00328	3,685	\$ 100,424	15,590 \$	508,965
Production Residuet Summer Demand Allocator	PPSDRA			3,672	3,672	4,627		•	•			120,090
Production Summer Demand Costs Customer Specific Assignment				0	•			•	•		•	٠.
Production Summer Demand Residual Production Summer Demand Total	TOSAG	PPSDRA	es es	11,767 \$	11,767	14,627		art 40	• •			384,853
Production Summer Demand Allocator	PPSDA	PPSDT		0.00109	0.00109	0.00137			,	,		٥
Storm Damage Allocator Distribution O&M	SDALL			812,144.44	761,694.77	1,747,603.25	#REF	6,440,286.85	504,086.69	6.841,194.78	1,069,055.87 \$	1,555,202
Revenue Adjustment Altocators				104 801	4	9			4			į
interruptible Creations interruptible Creations Base Rate Revenue	NTCRE			5,396,310 3,205,546	1,387,162	1,798,550		3,245,914 5,192,587	185,516	5,038,048 2,555,736	782,103 \$	41,980,947
Other Electric Revenue											•	
Revenue retated Production retated		R01 P07	eo es	1,778	307	328		2,430	359	2,808	412 \$	7,425
Transmission related		PLTRT	• • •	63,548	15,851	20,802		39,688	2,268	61,603	9.563	479,378
Customer related		6 00 000 000	* 44 (, ,	, ,;		• • •		, , ;	4 40		
Distribution resisted Total attocator	OREV	FLDL	•	* 585,68	17,326	22,640	# # E	45,822	2.865	5 1,243 68,554	10,775 \$	213 519,529
Operation and Maintenance Less Fluei	OMLF			420,882.30	171,881.84	203,020.69		2,590,577.47	276,185.47	1,660,478,44	265,753.61 \$	2,695,143
Off-System Sales Allocator												
Off-System Sales		RBPPT	•	88,864 \$	18,785	\$ 21,161		39,238	\$ 2,243	\$ 969'09 \$	8,454 \$	501,285
Leas: Adjustment to Reallocate Expenses Costs affocated on Energy to be reallocated on RBPPT Costs allocated on Energy reallocated on RBPPT Net Adjustment		Energy RBPPT		(67,922) \$ 44,157 \$ (23,765) \$	(11,650) 10,750 (899)	(11,530) 13,569 2,039		\$ (27,309) \$ 25,160	\$ (1,661) \$ 1,438 (123)	\$ (42,363) \$ \$ 39,050 \$	(6,578) \$ 6,062 \$	(314,084) 321,437
Off-System Sales Allocator	OSSALL		•	92,629	17,665	19,122		\$ 41,387	• ••	\$ 64,212	\$ 896'6	493,933
Misc Service Revenue Altocator Rents	MISCA RENTA					0.000717		0.000003	0.000030	0.000003	0.000064 \$	
CSR Avoided Coet Interuptible Demands Avoided Coet per kW Avoided Coet												
Sase Rate Revenue			67	3,725,472.87	642,024.58	864,887.58		5,294,845.39	790,213.10	6,083,977.49	892,569.03 \$	15,389,340
VDT Revenue	VOTREV			(11,593.77)	(1,924.31)	(2,118.35)		(15,744.03)	(2,408.86)	(18,945.88)	(2,723.48) \$	(55,150)

Exhibit DHBK-6

Electric Cost of Service Study Division of Costs by Types

OFFICE OF THE A1. AY GENERAL KU Cost of Service Study Summer Peak Demand Costs

12 Months Ended September 30, 2003

	ř	į	Allocation		Total	Residential Date 85	All Electric Residential Rate FFRS	General Service Secondary GSS	General Service Primary GSP	Combined Light & Power LPS
Description	2		500							
Net Coet Rate Base Production Demand - Summer Peak Trensmission Demand - Summer Peak	88 88	RBPPDP RBTRP	PPSDA PPSDA	en en	143,833,973 \$ 20,933,721 \$	29,572,505 4,304,008	\$ 24,415,827 \$ 3,553,501	\$ 14,216,047 \$ 2,069,016	\$ 378,667 \$ \$ 55,112 \$	34,698,903 5,050,108
Total Summer Peak Demand Rate Base		RBT		69	164,767,694 \$	33,876,514	\$ 27,969,327	\$ 16,285,063	\$ 433,779 \$	39,749,011
Rate of Return					6.17%	3.38%	3.17%	8.60%	14.85%	10.12%
Summer Peak Demand Return				€5	10,162,305 \$	1,143,945	\$ 887,739	\$ 1,400,058	\$ 64,433 \$	4,021,925
Operation and Maintenance Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TOM	OMPPOP	PPSDA PPSDA	66	10,831,616 \$ 2,636,871 \$	2,226,998 542,145	\$ 1,838,668 \$ 447,609	\$ 1,070,559 \$ 260,619	28,516 \$ 6,942 \$	2,613,049 636,126
Depreciation Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TDEPR	DETRP DETRP	PPSDA PPSDA	() ()	8,165,719 \$ 1,787,293 \$	1,678,896 367,471	\$ 1,386,131 \$ 303,393	\$ 807,071 \$ 176,650	\$ 21,498 \$ \$ 4,705 \$	1,969,921 431,17 <i>2</i>
Accretion Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TACRT	ACRPDP ACRRP	PPSDA PPSDA	φ φ	(1,567,972) \$ 31 \$	(322,378)	\$ (266,163) \$	\$ (154,973)	\$ (4,128) \$ \$	(378,262) B
Protectiv Taxes Production Demand - Summer Peak Transmission Demand - Summer Peak	PTAX PTAX	РТРРОР РТТКР	PPSDA PPSDA	es es	824,136 \$ 149,799 \$	169,444 30,799	\$ 139,897 \$ 25,428	\$ 81,455 \$ 14,806	\$ 2,170 \$	198,817 36,138
Other Texce Production Demand - Summer Peak Transmission Demand - Summer Peak	OTAX OTAX	OTPPDP OTTRP	PPSDA PPSDA	69 69	578,298 \$ 105,114 \$	118,899 21,612	\$ 98,165 \$ 17,843	\$ 57,157 \$ 10,389	\$ 1,522 \$	139,510 25,358
Gain Disposition of Allowences Production Demand - Summer Peak Transmission Demand - Summer Peak	GAIN	OTPPDP OTTRP	PPSDA PPSDA	es es	. .		· ·	r I	 	, ,
Specific Assignment of interruptible Credit Allocation of Interruptible Credits			INTCRE	69 69	(1,527,492) \$ 1,527,492 \$	251,270	\$ \$ 348,018	\$ 108,858	\$. \$ 4,535 \$	340,588
State and Federal Income Taxes			TXINCPF		2,905,922.46	35,654.92	(24,950.35)	537,521.59	42,194.85	1,557,331.36
Total Summer Peak Demand Expenses Before Adjustment				•	26,416,828 \$	5,120,806	\$ 4,314,045	\$ 2,970,116	\$ 108,626 \$	7,569,755
Expense Adjustment				69	(1,416,722) \$	(290,974)	\$ (222,069)	\$ (90,142)	\$ (4,918) \$	(406,854)
incremental income Taxes					2,515,549.71	466,671.99	400,389.83	256,460.95	(4,124.08)	774,663.71
Total Summer Peak Demand Expenses				69	27,515,656 \$	5,296,504	\$ 4,492,386	\$ 3,136,435	\$ 99,584 \$	7,937,565
SummerPeak Demand Return				69	10,162,305 \$	1,143,945	\$ 887,739	\$ 1,400,058	\$ 64,433 \$	4,021,925
TOTAL SUMMER PEAK DEMAND COSTS				₩	\$ 086,775,78	6,440,449	\$ 5,380,105	\$ 4,536,492	\$ 164,017 \$	11,859,490

Exhibit DHBK - 6 Section 1 of 8 Page 1 of 4 OFFICE OF THE A1. EY GENERAL KU Cost of Service Study Summer Peak Demand Costs

Description	Ref	Name	Allocation Vector	Combi	Combined Light & Power LPP	Combined Light & Power LPT	ļ	Large Commilled TOD Primary LCIP	Large Commind TOD Transmission LCIT	- [High Load Factor Secondary HLFS	5	High Loed Factor Primary HLFP
Net Cost Rate Base Notockton Denand - Summer Peak Transmission Demand - Summer Peak	82 82	RBPPDP RBTRP	PPSDA PPSDA	., .,	7,598,501	\$ 128 1128	128,072 \$	13,956,623 2,031,259	\$ 3,201,754 \$ 465,986	27 82 ex ex	2,477,203 360,534	69 69	4,609,113 670,814
Total Summer Peak Demand Rate Base	!	RBT		€9	8,704,394	\$ 14	146,712 \$	15,987,882	\$ 3,667,740	40	2,837,738	69	5,279,928
Rate of Return					9.59%	N	20.90%	7.18%	8.7	8.75%	8.80%		7.04%
Surrmer Peak Demand Return				ø	834,929	ਲ •••	30,664 \$	1,148,216	\$ 321,077	\$ 11	249,598	•	371,920
Operation and Maintenance Expenses Production Demand - Summer Peak Trensmission Demand - Summer Peak	MOT	OMPPDP	PPSDA PPSDA	es es	572,216 139,301		9,645 \$ 2,348 \$	1,051,023 255,863	\$ 241,112 \$ 58,697	12 \$ 197 \$	186,549 45,414	↔ ••	347,096 84,498
Deptreciation Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TDEPR TDEPR	DEPPOP DETRP	PPSDA PPSDA	es es	431,381 94,420	ee ee	7,271 \$ 1,591 \$	792,343 173,426	\$ 181,769 \$ 39,785	88 88 84	140,635 30,782		261,668 57,273
Accretion Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TACRT	ACRPDP ACRRP	PPSDA PPSDA	ø •o	(82,833) 2	~ ~ ~	(1,396) \$ 0 \$	(152,145) 3	(34,903)	03) \$	(27,005)	es es	(50,245)
Property Taxee Production Demand - Summer Peak Transmission Demand - Summer Peak	PTAX PTAX	PTPP0P PTTRP	PPSDA PPSDA	40 49	43,538 7,914	w w	734 \$ 133 \$	79,968 14,535	\$ 18,345 \$ 3,335	45 85 8	14,194 2,580		26,409 4,800
Other Taxes Production Demand - Summer Peak Transmission Demand - Summer Peak	OTAX OTAX	OTPPDP OTTRP	PPSDA PPSDA		30,550 5,553	49 49	515 94 \$	56,114 10,200	\$ 12,873 \$ 2,340	73 \$	9,960 1,810	69 69	18,531 3,368
Gein Discogtition of Allowances Production Deniand - Summer Peak Transmission Demand - Summer Peak	GAIN	OTPPDP OTTRP	PPSDA PPSDA	⇔ •	, (49 49		 ආ භ		1 1	↔ ••	1 1
Specific Assignment of Interruptible Credit Altocation of Interruptible Credits			INTCRE	σ •	(60,460) 80,967	∽ ∽	1,214 \$	(90,551) 162,468	\$ (166,346) \$ 45,046	46 346 \$ \$	29,143		55,854
State and Federal Income Taxes			TXINCPF		346,841.79	15,0	15,051.51	343,375.57	118,254.13	13	86,495.62		114,602.85
Total Summer Peak Demand Expenses Before Adjustment				s	1,609,389	en en	37,200 \$	2,696,623	\$ 520,309	\$	520,559	s	923,856
Expense Adjustment				64	(88,471)	6	9,448 \$	(166,730)	\$ (32,874)	374) \$	(31,437)	₩	(69,615)
Incremental Income Taxes					131,878.04	3,8	3,844.10	289,091.58	64,077.47	47	55,654.40		89,257.74
Total Summer Peak Demand Expenses				49	1,652,796	¥9	50,492 \$	2,818,985	\$ 551,512	512 \$	544,776	69	943,499
SummerPeak Demand Return				69	834,929	3	30,664 \$	1,148,216	\$ 321,077	\$ 220	249,598	9	371,920
TOTAL SUMMER PEAK DEMAND COSTS				69	2,487,725	ω •••	81,156 \$	3,967,201	\$ 872,589	\$	794,374	•>	1,315,418

OFFICE OF THE A1 ... EY GENERAL KU Cost of Service Study Summer Peak Demand Costs

12 Months Ended September 30, 2003

Description	Rof	Хате	Allocation Vector	Coal Mir Pri	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP		Large Power Mine Power TOD Transmission LMPT	Combination Off- Peak CWH	A! E	All Elcetric School AES
<u>Net Cost Rate Base</u> Production Demand - Summer Peak Transmission Demand - Summer Peak	R8 R8	RBPPOP RBTRP	PPSDA PPSDA	69 69	834,992 121,525	\$ 729,599 \$ 106,187	\$ 32 4	321,598 \$ 46,806 \$	918,431 133,669	\$ 156,249 \$ 22,741	60 60	156,249 22,741
Total Summer Peak Demand Rate Base		RBT		₩	956,518	\$ 835,786	& &	368,403 \$	1,052,100	\$ 178,989	69	178,989
Rate of Return					12.95%	11.47%		9.46%	10.05%	-11.62%		16.22%
Summer Peak Demand Return				69	123,890	\$ 95,841	es	34,857 \$	105,778	\$ (20,805)	€9	29,039
Operation and Maintenance Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TOM	OMPPDP	PPSDA PPSDA	<i>⊌</i> > ⊌ >	62,880 (15,308 (\$ 54,943 \$ 13,376	67 es	24,218 \$ 5,896 \$	69,164 16,837	\$ 11,767 \$ 2,864	69 69	11,767 2,864
Depreciation Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TDEPR TDEPR	OEPPDP DETRP	PPSDA PPSDA	69 69	47,404	\$ 41,421 \$ 9,086	es es	18,258 \$ 3,996 \$	52,141 11,413	\$ 8,871 \$ 1,942	∞ ∞	8,871 1,942
Accreton Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TACRT	ACRPDP ACRRP	PPSDA PPSDA	⇔ •>	(9,102) 8 0 1	(7,954) 0	69 69	(3,506) \$ 0 \$	(10,012) 0	\$ (1,703) \$	49 49	(1,703) 0
Property Taxes Production Demand - Summer Peak Transmission Demand - Summer Peak	PTAX PTAX	PTPPDP PTTRP	PPSDA PPSDA	"	4,784 870	4,180	89 89	1,843 \$ 335 \$	5,262 957	\$ 895 \$ 163	₩ ₩	895 163
Other Taxee Production Demand - Summer Peak Transmission Demand - Summer Peak	OTAX OTAX	OTPPDP OTTRP	PPSDA PPSDA	6 64	3,357 9 610	2,933	69 69	1,293 \$	3,693 671	\$ 628 \$ 114	69 69	628 114
Gein Disposition of Allowances Production Demand - Summer Peak Transmission Demand - Summer Peak	GAIN	OTPPDP OTTRP	PPSDA PPSDA	49 49		, , , ,		∞ ••		 	es es	1 1
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTCRE	69 69	10,582	9,272		4 456 \$	11,260	\$ \$ 1,239	es es	5,658
State and Federal Income Taxes			TXINCPF		54,371.44	39,400.08	12,8	12,860.94	41,877.65	(16,347.04)	İ	17,446.62
Total Summer Peak Demand Expenses Before Adjustment				69	201,440	167,932	89	\$ 588 69	203,263	\$ 10,432	•	48,644
Expense Adjustment				69	(16,751)	\$ (17,067)	6	(3,990) \$	(31,661)	\$ (543)	69	(2,211)
Incremental Income Taxes					19,292.22	16,887.24	7,1	7,181.09	19,216.26	1,552.17		
Total Summer Peak Demand Expenses				49	203,981	\$ 167,752	2	73,077 \$	190,819	\$ 11,441	69	46,433
SummerPeak Demand Return				es.	123,890	\$ 95,841	89	34 857 \$	105,778	\$ (20,805)	€9	29,039
TOTAL SUMMER PEAK DEMAND COSTS				19	327,872	\$ 263,593	↔	107,934 \$	296,597	\$ (9,364)	40	75,472

Exhibit DHBK - 6 Section 1 of 8 Page 3 of 4

OFFICE OF THE A. .EY GENERAL KU Cost of Service Study Summer Peak Demand Costs

Description	Ref	Name	Allocation Vector	Electr Heaff	Electric Space Heating Rider 33	Water P	Water Pumping		Special Contracts
Net Cost Bate Base Production Demand - Summer Peak Transmission Demand - Summer Peak	88 88	RBPPDP RBTRP	PPSDA PPSDA	69 69	156,249 22,741	6 69	196,893 28,656	69 69	5,110,497 743,786
Total Summer Peak Demand Rate Base		RBT		65	178,989	₩.	225,549	₩>	5,854,283
Rate of Return					9.30%		3.28%		9.22%
Summer Peak Demand Return				₩	16,640	€9	7,403	₩.	539,606
Operation and Maintenance Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	MOT	OMPPDP OMTRP	PPSDA PPSDA	***	11,767 2,864		14,827 3,610	w w	384,853 93,689
Destraclation Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TOEPR TDEPR	DEPPOP DETRP	PPSDA PPSDA	~	8,871 1,942	69 69	11,178 2,447	us us	290,132 63,503
Accretion Expenses Production Demand - Summer Peak Transmission Demand - Summer Peak	TACRT	ACRPDP ACRRP	PPSDA PPSDA	"	(1,703)	и и	(2,146)	59 KP	(55,711)
Property Taxes Production Demand - Summer Peak Transmission Demand - Summer Peak	PTAX PTAX	PTPPOP PTTRP	PPSDA PPSDA	ww	895 163	69 69	1,128 205	w w	29,282 5,322
Other Taxes Production Demand - Summer Peak Transmission Demand - Summer Peak	OTAX OTAX	OTPPDP OTTRP	PPSDA PPSDA	* **	628 114	49 49	792 144	40 40	20,547 3,735
Gain Disposition of Allowences Production Demand - Summer Peak Transmission Demand - Summer Peak	GAIN	OTPPDP OTTRP	PPSDA PPSDA	% %		69 69		vo vo	
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTCRE	6) 6)	1,454	59 69	, 886,	w w	(1,210,134) 44,023
State and Federal Income Taxes			TXINCPF		3,116.41		1,066.05		317,268.00
Total Summer Peak Demand Expenses Before Adjustment				**	30,111	69	35,136	•	(13,488)
Expense Adjustment				€9	(2,065)	€9	(1,924)	49	986
incremental income Taxes					6,607.27		2,060.71		(15,684.11)
Total Summer Peak Demand Expenses				•	34,654	₩	35,272	9	(28,174)
SummerPeak Demand Return	:			65	16,640	69	7 403	69	539,606
TOTAL SUMMER PEAK DEMAND COSTS				49	51,293	ø	42,675	₩.	511,432

12 Months Ended September 30, 2003

			Altocation		Total	Residential	All Electric Residential	General Service Secondary	General Service Primary	Combined Light & Power
Description	Ref	Name	Vector		System	Rate RS	Rate FERS	889	GSP	LPS
Net Coet Rate Base Production Demand - Winter Peak Transmission Demand - Winter Peak	82 82	RBPPOI	PPWDA PPWDA	69 69	216,022,926 \$ 45,222,714 \$	31,803,548 6.657,825	\$ 76,766,399 \$	\$ 13,412,524 \$ 2,807,807	\$ 655,857 \$	\$ 39,292,520 \$ 8,225,583
Total Winter Peak Demand Rate Base		RBT		49	261,245,640 \$	38,461,373				\$ 47,518,103
Rate of Return					6.17%	3.38%	3.17%	8.60%	14.85%	10.12%
Winter Peak Demand Return				€9	16,112,733 \$	1,298,767	\$ 2,946,618 \$	\$ 1,394,493	\$ 117,814	\$ 4,808,026
Operation and Maintenance Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	MOT	OMPPDI	PPWDA PPWDA	es es	19,706,582 \$ 5,696,382 \$	2,901,263 838,639	\$ 7,002,976 \$	\$ 1,223,551 \$ 353,679	\$ 59,830 (\$	\$ 3,584,440 \$ 1,036,118
Deoraciation Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TDEPR TDEPR	DEPPO! DETRI	PPWDA PPWDA		12,264,019 \$ 3,861,056 \$	1,805,546 568,436	4,358,170 s 1,372,074 s	\$ 761,454	\$ 37,234 \$	\$ 2,230,709 \$ 702,289
Accretion Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TACRT	ACRPDI ACRRI	PPWDA PPWDA	49 49	(2,354,923) \$ 67 \$	(346,699) 10	\$ (836,851) §	\$ (146,213)	\$ (7,150) \$	\$ (428,338) \$ 12
Property Taxes Production Demand - Winter Peak Transmission Demand - Winter Peak	PTAX PTAX	PTPPD! PTTRI	PPWDA PPWDA	es es	1,237,762 \$	182,227 47,642	\$ 439,854 \$	\$ 76,851 \$ 20,092	\$ 3,758 §	225,137 58,861
Other Taxes Production Demend - Winter Peak Transmission Demand - Winter Peak	OTAX OTAX	OTPPDI	PPWDA PPWDA	••	868,541 \$ 227,076 \$	127,869 33,431	308,647 4 8 80,694 4	53,926	\$ 2,637 \$	\$ 157,979 \$ 41,303
Gein Disposition of Allowances Production Demand - Winter Peak Transmission Demand - Winter Peak	GAIN	OTPPDI OTTRI	PPWDA PPWDA	w w	49 49			; ;	* 1	
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTCRE	us 48	(3,054,983) \$ 3,054,983 \$	502,540	\$ 960,969 \$	217,717	\$ 0.70,6	681,176
State and Federal Income Taxes			TXINCPF		4,607,454.02	40,480.47	(82,816.15)	535,385.00	77,152.32	1,961,717.57
Total Winter Peak Demand Expenses Before Adjustment				69	46,437,623 \$	6,701,384	\$ 15,478,084 \$	\$ 3,350,271	\$ 213,221 \$	10,151,404
Expense Adjustment				69	(2,490,428) \$	(380,786)	\$ (796,748) \$	(101,680)	\$ (9,654) \$	(545,610)
Incremental Income Taxes					3,988,502.71	529,831.55	1,328,989.03	255,441.55	(7,540.78)	926,074.81
Total Winter Peak Demand Expenses				4	47,935,698 \$	6,850,430	\$ 15,010,324 \$	3,504,033	\$ 196,028 \$	10,531,869
Winter Peak Demand Return				65	16,112,733 \$	1,298,767	\$ 2,946,618 \$	1,394,493	\$ 117,814 \$	4,808,026
TOTAL WINTER PEAK DEMAND COSTS				•	64,048,431 \$	8,149,197	\$ 18,956,942 \$	4,898,526	\$ 313,839 \$	15,339,894

Exhibit DHBK - 6 SECTION 2 OF 8 Page 1 of 4 OFFICE OF THE A1. ... EY GENERAL KUCost of Service Study Winter Peak Demand Costs

12 Months Ended September 30, 2003

Description	Ref	Name	Allocation Vector	Com	Combined Light & Power LPP	Combined Light & Power LPT	Large Commilnd TOD Primary LCIP		Large Committed TOD Transmission LCIT	High Load Factor Secondary HLFS		High Load Factor Primary HLFP
Net Coat Rate Base Production Demand - Winter Peak Transmission Demand - Winter Peak	88 88 88 88	RBPPDI RBTRB	PPWDA PPWDA	· • •	9,163,070	\$ 120,503 \$ 25,226	\$ 17,689,740 \$ 3,703,209	6. 6.	4,865,293	\$ 2,971,737 \$ 622,110	***	6,068,514
Total Winter Peak Dernand Rate Base		RBT		•	11,081,268	\$ 145,730	\$ 21,392,949	به	5,883,804	\$ 3,593,847	69	7,338,910
Rate of Return					9.59%	20.90%	7.18%	*	8.75%	8.80%	*	7.04%
Winter Peak Demand Return				69	1,062,921	\$ 30,459	\$ 1,536,397	\$	515,073	\$ 316,103	ග	516,955
Operation and Maintenance Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TOM	OMPPDI	PPWDA PPWDA	49 49	835,896 241,624	10,993 \$ 3,178	\$ 1,613,738 \$ 466,467	9. €	443,834 128,295	\$ 271,095 \$ 78,363	⇔ ↔	553,597 160,023
Depreciation Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TDEPR	DEPPOI DETRI	PPWDA PPWDA	6 60	520,204 163,775	5 5,841 2,154	\$ 1,004,279 \$ 316,175	து து தே	276,212 86,959	\$ 168,711 \$ 53,115	~ · · ·	344,521 108,465
Accretion Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TACRT	ACRPDI ACRRI	PPWDA PPWDA	89 49	(99,889) 3	\$ (1,314)	\$ (192,841) \$		(53,038) 2	\$ (32,396) \$	® +•	(66,154) 2
Property Taxes Production Denand - Winter Peak Transmission Denand - Winter Peak	PTAX PTAX	PTPPDI PTTRI	PPWDA PPWDA	6 69	52,502 13,726	\$ 690 181	\$ 101,358 \$ 26,500	80 C	27,877 7,288	\$ 17,027 \$ 4,452	8 8	34,771 9,091
Other Taxes Production Demand - Winter Peak Transmission Demand - Winter Peak	OTAX OTAX	OTPPDI	PPWDA PPWDA	% %	36,841 9,632	\$ 484 \$ 127	\$ 71,123 \$ 18,595	60 Kb	19,561 5,114	\$ 11,948 \$ 3,124	00 4 ≈9 ≈>	24,399 6,379
Gein Disposition of Allowances Production Demand - Winter Peak Transmission Demand - Winter Peak	GAIN	OTPPDI OTTRI	PPWDA PPWDA	₩ ₩		, i	₩ > ₩>	69 K9	1 1	1 1 69 69	** **	
Specific Assignment of Interruptible Credit Allocation of Interruptible Credits			INTCRE	69 69	(120,921) 161,934	\$ 2,428	\$ (181,103) \$ 324,937	.4 \$	(332,692) 90,092	\$ \$ 58,286	↔ ••	111,708
State and Federal Income Taxes			TXINCPF		441,553.30	14,950.77	459,461,49	9	189,703.77	109,542.21		159,293.84
Total Winter Peak Demand Expenses Before Adjustment				69	2,256,882	\$ 40,713	\$ 4,028,695	ε 9	889,208	\$ 743,289	es O	1,446,094
Expense Adjustment				•	(124,065)	\$ 10,340	\$ (249,090) \$	\$	(56,182)	\$ (44,887)	8	(108,967)
Incremental Income Taxes					167,889.75	3,818.37	386,825.56	ıç.	102,793.34	70,483.41		124,065.05
Total Winter Peak Demand Expenses				€9	2,300,707	\$ 54,871	\$ 4,166,430	∳	935,820	\$ 768,965	69	1,461,192
Winter Peak Demand Return				69	1,062,921	\$ 30,459	\$ 1,536,397	2	515,073	\$ 316,103	₩	516,955
TOTAL WINTER PEAK DEMAND COSTS				₩	3,363,628	\$ 85,330	\$ 5,702,827	59	1,450,893	\$ 1,084,968	6 73 600	1,978,147

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Winter Peak Demand Costs

12 Months Ended September 30, 2003

Paerotetitos	ă	2	Altocation	Coal	Coal Mining Power Primary Mob	Coaf Mining Power Transmission	Large Power Mine Power TOD Primary	Large Power Mine Power TOD Transmission	Combination Off- Peak Count	All Elcet	All Elcetric School
Net Cost Rate Base Production Demand - Winter Peak Transmission Damand - Winter Peak	8.8 8 0	RBPPDI	PPWDA	€> 6	1,422,817	1,255,809	\$ 586,513	\$ 1,590,048	₩.	5 5 6	147,417
Tatal Winter Dock Damend Date Been	2			, ,		*	-	*	, ,		476 974
Rate of Return		2		•		•			•	•	16.22%
Winter Peak Demand Return				₩		\$ 174,153	\$ 64,823	\$ 193,329	4 9	€9	28,924
Operation and Meintenance Expenses Production Demand - Winter Peek Transmission Demand - Winter Peak	MOT	OMPPDI	PPWDA PPWDA	47 49	129,796 37,519	\$ 114,561 \$ 33,115	\$ 51,680 \$ 14,939	\$ 145,051 \$ 41,929	\$ 13,448 \$ 3,887	⇔ ••	13,448 3,887
Depreciation Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TDEPR TDEPR	DEPPOI DETRI	PPWDA PPWDA	en en	80,776 25,431	\$ 71,295 \$ 22,446	\$ 32,162 \$ 10,125	\$ 90,270 \$ 28,420	\$ 8,369 \$ 2,635	•• ••	8,369 2,635
Accretion Expenses Production Demend - Winter Peak Transmission Demand - Winter Peak	TACRT	ACRPDI ACRRI	PPWDA PPWDA	69 69	(15,511) 0	\$ (13,690)	\$ (6,178) \$ 0	\$ (17,334) \$	\$ (1,507)	↔ ↔	(1,607)
Property Taxes Production Demand - Winter Peak Transmission Demand - Winter Peak	PTAX PTAX	PTPPDI PTTRI	PPWDA PPWDA	69 69	8,152 2,131	\$ 7,195 \$ 1,881	3,246 \$ 849	\$ 9,111 2,382	\$ 845 \$ 221		845 221
Other Taxes Production Demand - Winter Peak Transmission Demand - Winter Peak	OTAX OTAX	OTPPDI	PPWDA PPWDA	49 19	5,721 1,496	\$ 5,049 \$ 1,320	\$ 2,278 \$ 595	\$ 6,393 1,671	\$ 593 \$ 155	₩ ₩	593 155
Gain Disposition of Allowances Production Demand - Wrinter Peak Transmission Demand - Winter Peak	GAIN	OTPPDI	PPWDA PPWDA	6) 6)	, ,		' ' \$\phi \phi\$	 	 ₩5 6 9	↔ ↔	
Specific Assignment of Interruptible Credit Altocation of Interruptible Credits			INTCRE	69 69	21,163	5 18,544	8,913	\$ 5 22,521	\$ \$ 2,478		11,315
State and Federal Income Taxes			TXINCPF		97,808.37	71,593.70	23,917.10	76,539.34	(16,282.06)		17,377.27
Total Winter Peak Demand Expenses Before Adjustment				60	394,482	\$ 333,310	\$ 142,528	\$ 406,953	\$ 14,742	60	57,238
Expense Adjustment				•	(32,803)	\$ (33,874)	\$ (8,137)	\$ (63,388)	\$ (768)	•	(2,602)
Incremental Income Taxes					34,704.63	30,685.73	13,354.46	35,121.36	1,546.00		,
Total Winter Peak Demand Expenses				69	396,384	330,121	\$ 147,746	\$ 378,687	\$ 15,520	•	54,636
Winter Peak Demand Return	:			•	222,865	\$ 174,153	\$ 64,823	\$ 193,329	\$ (20,723)	€	28,924
TOTAL WINTER PEAK DEMAND COSTS				19	619,249	\$ 504,274	\$ 212,569	\$ 572,016	\$ (5,202)	₩.	83,560

Exhibit DHBK - 6 SECTION 2 OF 8 Page 3 of 4

OFFICE OF THE A. ... ALY GENERAL KUCost of Service Study Winter Peak Demand Costs

Description	Ref	Name	Allocation Vector	E E	Electric Space Heating Rider 33	Water F	Water Pumping M		Special Contracts
Net Cost Rats Base Production Demand - Winter Peak Transmission Demand - Winter Peak	88	RBPPDI	PPWDA PPWDA	₩ ₩	147,417 30,861	69 44	335,625 70,261	4 9 49	5,579,260 1,167,975
Total Winter Peak Demand Rate Base		RBT		69	178,278	•	405,886	€9	6,747,235
Rate of Return					9.30%		3.28%		9.22%
Winter Peak Demand Return				69	16,573	••	13,322	€	621,912
Operation and Maintenance Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	MOT	OMPPDI	PPWDA PPWDA	69 69	13,448 3,887	49 49	30,617	en en	508,965
Debrecitätion Expenses Production Demand - Winter Peak Transmission Demand - Winter Peak	TDEPR TDEPR	DEPPDI DETRI	PPWDA PPWDA	6 6	8,369 2,635	69 69	19,054	us us	316,745 99,720
Accreton Expenses Production Denand - Winter Peak Transmission Denand - Winter Peak	TACRT	ACRPDI ACRRI	PPWDA PPWDA	မှာ မာ	(1,607)	w w	(3,659)	₩₩	(60,821) 2
Procenty Taxes Production Demand - Winter Peak Transmission Demand - Winter Peak	PTAX PTAX	PTPPDI PTTR!	PPWDA PPWDA	69 69	845 221	47 49	1,923 503	69 69	31,968 8,358
Other Texes Production Demand - Winter Peak Transmission Demand - Winter Peak	OTAX OTAX	OTPPDI	PPWDA PPWDA	49 49	593 155	69 69	353	57 6 7	22,432 5,865
Gein Disposition of Allowences Production Demand - Winter Peak Transmission Demand - Winter Peak	GAIN	OTPPDI OTTRI	PPWDA PPWDA	€ €	1 (₩ ₩		eo eo	
Specific Assignment of Interruptible Credit Altocation of Interruptible Credits			INTCRE	eo eo	2,909	69 KG	3,771	w w	(2,420,268) 88,047
State and Federal Income Taxes			TXINCPF		3,104.02		1,918.39		365,660.78
Total Winter Peak Demand Expenses Before Adjustment				€9	34,558	49	629'02	•	(886,206)
Expense Adjustment				•	(2,370)	59	(3,871)	49	65,545
Incremental Income Taxes					6,581.01		3,708.33		(18,076.40)
Total Winter Peak Demand Expenses				69	38,770	•	70,517	69	(838,737)
Winter Peak Demand Return				₩.	16,573	**	13,322	69	621,912
TOTAL WINTER PEAK DEMAND COSTS				49	55,343	67	83,839	€9	(216,825)

OFFICE OF THE A. AEY GENERAL KUCoat of Service Study Off-Peak Demand Costs

			Allocation		, L	Decidential	Att Cinedal Danishmen		General Service	General Service	Combined Light &
Description	Ref	Name	Vector		System	Rate RS	Rate FERS	S	GSS	GSP	LPS
Net Cost Rate Base Production Demand - Off Peak	82	RBPPDB	BDEM	69	434,204,906 \$	69,245,820	.62 .83	79,733,824 \$		1,322,981	103.062.202
Transmission Demand - Off Peak	82	RBTR8	BDEM	69		13,557,038	\$ 15,6	15,610,393 \$	5,670,053 \$		20,177,654
Total Off Peak Demand Rate Base		RBT		₩	519,214,115 \$	82,802,858	. 95,3	95,344,217 \$	34,631,205 \$	1,581,996 \$	123,239,856
Rate of Return					6.17%	3.38%		3.17%	8.60%	14.85%	10.12%
Off Peak Demand Return				69	32,023,341 \$	2,796,095	% ₩	3,026,201 \$	2,977,311	234,987 \$	12,469,782
Operation and Maintenance Expenses Production Demand - Off Peak Transmission Demand - Off Peak	TOM	OMPPDB OMTRB	BDEM BDEM	w w	41,230,870 \$ 10,708,003 \$	6,575,387 1,707,683	7. 7. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	7,571,298 \$ 1,966,330 \$	2,750,069 \$	125,627 \$ 32,626 \$	9,786,495 2,541,635
Degreciation Expenses Production Demand - Off Peak Transmission Demand - Off Peak	TDEPR TDEPR	DEPPDB DETRB	BDEM BDEM	и и	24,650,611 \$ 7,257,974 \$	3,931,213 1,157,482	ო. ო. გ. ⊢ შა	4,526,636 \$ 1,332,795 \$	1,644,178 \$ 484,102 \$	75,108 \$ 22,114 \$	5,851,031 1,722,741
Accretion Expenses Production Demand - Off Peak Transmission Demand - Off Peak	TACRT	ACRPDB ACRRB	BDEM BDEM	69 69	(4,733,383) \$ 126 \$	(754,867) 20	es es	(869,200) \$	(315,713) \$	(14,422) \$	(1,123,508)
Property Taxes Production Demand - Off Peak Transmission Demand - Off Peak	PTAX PTAX	PTPPOB PTTRB	BDEM BDEM	ω ω	2,487,894 \$ 608,314 \$	396,763 97,012	ω ω 4 ←	456,857 \$ 111,706 \$	165,941 \$ 40,574 \$	7,580 \$ 1,853 \$	590,523 144,388
Other Taxes Production Demand - Off Peak Transmission Demand - Off Peak	OTAX OTAX	OTPPDB OTTRB	BDEM	• •	1,745,762 \$ 426,855 \$	278,409 68,074	es es	320,577 \$ 78,384 \$	116,441 \$ 28,471 \$	5,319 \$	414,371 101,318
Gain Disposition of Allowances Protuction Demand - Off Peak Transmission Demand - Off Peak	GAIN	OTPPD8 OTTR8	BDEM BDEM	ø •	. ,		69 69	47 1/ 7	49-49	<i>.</i>	, ,
State and Federal Income Taxes			TXINCPF	:	9,157,110.37	87,149.73	(85,	85,052.88)	1,143,073.29	153,884.96	4,828,429.39
Total Off Peak Demand Expenses Before Adjustment				49	93,540,138 \$	13,544,326	\$ 15,4	15,410,354 \$	6,771,360 \$	410,992 \$	24,857,454
Expense Adjustment				49	(5,016,513) \$	(769,615)	() ()	(793,262) \$	(205,509)	(18,609) \$	(1,336,020)
Incremental Income Taxes					7,926,972.13	1,140,665.62	1,364	1,364,882.86	545,380,25	(15,040.54)	2,401,806.77
Total Off Peak Demand Expenses				•	96,450,597 \$	13,915,376	\$ 15,9	5,981,974 \$	7,111,232 \$	377,342 \$	25,923,240
Off Peak Demand Return				•	32,023,341 \$	2,796,095	\$ 3,0	3,026,201 \$	2,977,311 \$	234,987 \$	12,469,782
TOTAL OFF PEAK DEMAND COSTS				w	128,473,938 \$	16,711,471	\$ 19,0	19,008,175 \$	10,088,542 \$	612,329 \$	38,393,022

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OFFICE OF THE A. AFY CENERAL KUCost of Service Study Off-Peak Demand Costs

Description	Ref	Name	Allocation Vector	Com	Combined Light & Power LPP	Combined Light & Power LPT	Large Commind TOD Primary LCIP		Large Commind TOD Transmission LCIT		High Load Factor Secondary HLFS	E E	High Load Factor Primary HLFP
Net Cost Rate Base Production Denand - Off Peak Transmission Demand - Off Peak	RB RB	RBPPDB RBTRB	BDEM	€9 €9	25,328,811 4,958,908	\$ 382,532 \$ 74,893	₩ ₩	52,812,302 10,339,662	\$ 15,350,063 \$ 3,005,256	60 to	9,700,993 1,899,273	60 69	18,357,836 3,594,121
Total Off Peak Demand Rate Base		RBT		ø	30,287,719	\$ 457,425	\$ 93	63,151,965	\$ 18,355,319	₩	11,600,267	₩	21,951,958
Rate of Return					9.59%	20.90%		7.18%	8.75%	×g.	8.80%		7.04%
Off Peak Demand Return				1/2	2,905,210	\$ 95,606	₩.	4,535,442	\$ 1,606,839	64 Φ	1,020,321	•	1,546,303
Operation and Maintenence Expenses Production Demand - Off Peak Transmission Demand - Off Peak	MOT	OMPPDB OMTRB	BDEM BDEM	ຫ ຄ	2,405,152 624,638	\$ 36,324 \$ 9,434	vo +́	5,014,907	\$ 1,457,599 \$ 378,551	o ← e> e>	921,179 239,238	м м	1,743,208
<u>Depreciation Expenses</u> Production Demand - Off Peak Transmission Demand - Off Peak	TDEPR TDEPR	DEPPOB DETRB	BDEM BDEM	es es	1,437,963 423,385	\$ 21,717 \$ 6,394	₽₽ ₩	2,998,252 882,787	\$ 871,451 \$ 256,585	en en	550,743 162,157	69 6 9	1,042,208
Accretion Expenses Production Denand - Off Peak Transmission Demand - Off Peak	TACRT	ACRPDB ACRRB	BDEM BDEM		(276,116) 7	\$ (4,170) \$ 0		(575,721) 15	\$ (167,335) \$	ტ. 4 ფ. ფ.	(105,753) 3	4 45	(200,124) 5
Property Taxes Production Demand - Off Peak Transmission Demand - Off Peak	PTAX PTAX	PTPPDB PTTRB	BDEM BDEM	и и	145,128 35,485	\$ 2,192 \$ 536	er) er)	302,602 73,969	\$ 87,952 \$ 21,505	64 64 64	55,584 13,591	69 69	105,186 25,719
Other Taxes Production Demand - Off Peak Transmission Demand - Off Peak	OTAX OTAX	OTPPDB OTTRB	BDEM BDEM	en en	101,837 24,900	\$ 1,538 \$ 376	49 49	212,337 51,918	\$ 61,716 \$ 15,090	64 69	39,004 9,537	eo eo	73,809 18,047
Gelin Disposition of Allowances Production Demand - Off Peak Transmission Demand - Off Peak	GAIN	OTPPDB	BDEM BDEM	60 69	1 1	· ·	69 tA) i	49 49		es es	
State and Federal Income Taxes			TXINCPF		1,206,867.15	46,928.34	1,356	356,329.86	591,806.47	_	353,581.77		476,475.61
Total Off Peak Demand Expenses Before Adjustment				6	6,129,248	121,269	es	11,619,830	\$ 3,574,925	6 9	2,238,865	€	4,044,123
Expense Adjustment				69	(336,936)	30,800	•	(718,443)	\$ (225,870)	↔ ô	(135,209)	€9	(304,736)
Incremental Income Taxes					458,881.47	11,985.31	1.147	1,141,908.67	320,677.68		72.7507.27		371,100.15
Total Off Peak Demand Expenses				•	6,251,193	\$ 164,055	\$ 12,	12,043,295	\$ 3,669,733	₩	2,331,163	65	4,110,486
Off Peak Demand Return				•	2,905,210	\$ 95,606	8	4,535,442	\$ 1,606,839	5	1,020,321	•	1,546,303
TOTAL OFF PEAK DEMAND COSTS				49	9,156,403	\$ 259,661	\$	16,578,737	\$ 5,276,572	↔	3,351,484	ø	5,656,789

OFFICE OF THE A1 ... EY GENERAL.
KUCost of Service Study
Off-Peak Demand Costs

12 Months Ended September 30, 2003

Description	æ	Name	Allocation Vector	Coal	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP	Large Power Kline Power TOD Transmission LMPT	Combination Off- Peak CWH	All Elcetric School AES
Net Cost Rate Base										
Production Demand - Off Peak Transmission Demand - Off Peak	22 S2	RBPP08 RBTRB	BDEM BDEM	69 69	3,242,964 634,912	\$ 2,834,738 \$ 554,989	\$ 1,428,578 \$ 279,689	\$ 3,345,166 \$ 654,921	\$ 340,508	\$ 2,637,374 \$ 516,348
Total Off Peak Demand Rate Base		RBT		49	3,877,876	\$ 3,389,726	1,708,267	\$ 4,000,087	\$ 407,173	\$ 3,153,722
Rate of Return					12.95%	11.47%	9.46%	10.05%	-11,62%	16.22%
Off Peak Demand Return				₩.	502,271	388,707	\$ 161,632	\$ 402,168	\$ (47,329)	\$ 511,662
Operation and Maintenance Expenses Production Demand - Off Peak Transmission Demand - Off Peak	TOM TOM	OMPPDB OMTRB	BDEM BDEM	69 69	307,943 79,975	\$ 269,179 \$ 69,908	\$ 135,654 \$ 35,230	\$ 317,647 \$ 82,496	\$ 32,334 9	\$ 250,438 \$ 65,041
Depraciation Expenses Froduction Demand - Off Peak Transmission Demand - Off Peak	TDEPR TDEPR	DEPPD8 DETR8	BDEM BDEM	w w	184,109 54,208	160,933 47,384	\$ 81,103 \$ 23,879	\$ 55,911	\$ 19,331 \$	\$ 149,729 \$ 44,085
Accretion Expenses Production Demand - Off Peak Transmission Demand - Off Peak	TACRT	ACRPDB ACRRB	BDEM BDEM	w w	(35,352) \$	(30,902)	\$ (15,573) \$	\$ (36,467) \$	\$ (3,712) \$	\$ (28,751) \$
<u>Property Taxes</u> Production Denand - Off Peak Transmission Demand - Off Peak	PTAX PTAX	PTPPDB PTTRB	BDEM BDEM	69 69	18,581 4,543	16,242	\$ 8,185 \$ 2,001	\$ 19,167 \$ 4,687	\$ 1,951 \$	\$ 15,112 \$ 3,695
Other Taxes Production Demand - Off Peak Transmission Demand - Off Peak	OTAX OTAX	OTPPDB OTTRB	BDEM BDEM	6 69	13,039 1	11,397	\$ \$,744 \$	\$ 13,450 \$ 3,289	\$ 1,369 8	\$ 10,604 \$ 2,593
Gain Discognition of Allowances Production Demand - Off Peak Transmission Demand - Off Peak	GAIN	OTPPDB OTTRB	BDEM BDEM	и и	1 (, , ,	 •> •>		
State and Federal Income Taxes			TXINCPF		220,430.57	159,796.33	59,635.52	159,218.90	(37,186.94)	307,402.58
Total Off Peak Demand Expenses Before Adjustment				•	850,666	710,697	\$ 337,264	\$ 809,316	\$ 28,987 \$	819,948
Expense Adjustment				**	(70,737) \$	(72,228)	\$ (19,254)	\$ (126,060)	\$ (1,509) \$	(37,275)
ixcremental income Taxes					78,213.76	68,490.19	33,298.36	73,060.26	3,530.94	
Total Off Peak Demand Expenses				₩	858,143	506,959	\$ 351,309	\$ 756,316	\$ 31,009 \$	782,673
Off Peak Demand Return	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			•	502,271 \$	388,707	\$ 161,632	\$ 402,168	\$ (47,329) \$	511,662
TOTAL OFF PEAK DEMAND COSTS				₩	1,360,414 \$	1,095,666	\$ 512,941	\$ 1,158,483	\$ (16,320) \$	1,294,335

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OFFICE OF THE A. GEY GENERAL KUCort of Service Study Off-Peak Demand Costs

Description	R	Name	Allocation Vector	Electi Heati	Electric Space Heating Rider 33	Water P	Water Pumping		Special Contracts
Net Cost Rate Base Production Denand - Off Peak Transmission Demand - Off Peak	8 8	RBPPDB RBTRB	BDEM BDEM	છે છ	452,350 88,562	w w	447,708 87,653	↔ •	12,195,702 2,387,691
Total Off Peak Dernand Rate Base		RBT		w	540,912	69	535,361	69	14,583,392
Rate of Return					8.30%		3.28%		9.22%
Off Peak Demand Return				es	50,285	↔	17,572	69	1,344,193
Operation and Maintenance Expenses Production Demand - Off Peak Transmission Demand - Off Peak	MOT	OMPPDB OMTRB	BDEM BDEM	###	42,954 11,155		42,513 11,041	∞ ↔	1,158,069 300,760
Degraciation Expenses Production Demand - Off Peak Transmission Demand - Off Peak	TDEPR	DEPPOB DETRB	BDEM BDEM	us us	25,681 7,561	69 69	25,417 7,484	en en	692,372 203,858
Accretion Expenses Production Demand - Off Peak Transmission Demand - Off Peak	TACRT	ACRPDB ACRRB	BDEM BDEM	40 th	(4,931) 0	ஒ	(4,881) 0	49 49	(132,949) 4
Property Taxes Production Demand - Off Peak Transmission Demand - Off Peak	PTAX PTAX	PTPPDB PTTRB	BDEM BDEM	eo eo	2,592 634	es es	2,565 627	en en	69,879 17,086
<u>Other Taxes</u> Production Demand - Off Peak Transmission Demand - Off Peak	OTAX OTAX	OTPPDB OTTRB	BDEM BDEM	es 18	1,819 445	ø •	6. 08. 4	67 67	49,034 11,989
Gain Disposition of Allowances Production Demand - Off Peak Transmission Demand - Off Peak	GAIN	OTPPD8 OTTRB	BDEM BDEM	w w	• •	es es		6 7	. ,
State and Federal Income Taxes			TXINCPF		9,417.88		2,530.35		790,334.80
Total Off Peak Demand Expenses Before Adjustment				₩	97,327	69	89,538	₩	3,160,438
Expense Adjustment				₩	(6,674)	69	(4,903)	₩	(233,750)
Incremental income Taxes					19,967.40		4,891.26		(39,070.11)
Total Off Peak Demand Expenses				₩.	110,621	€9	89,526	69	2,887,618
Off Peak Demand Return				50	50,285	65	17,572	69	1,344,193
TOTAL OFF PEAK DEMAND COSTS				•	160,906	4	107,098	•	4,231,811

OFFICE OF THE A: ..EY GENERAL KU Cost of Service Study Non-Time-Differentiated Demand Costs

12 Months Ended September 30, 2003

			Altocation		Total	Residentiai	All Electric Residential	General Service Secondary	General Service Primery	Combined Light & Power
Description	Ref	Name	Vector		System	Rate RS	Rate FERS	GSS	GSP	LPS
Net Cost Rate Base										
Distribution Substation	æ æ	RBDPS	d do	us us	54 478 024 \$	- 10 807 060	\$ 15 907 208	- F 043 045	\$.	***************************************
Distribution Primary & Secondary Lines)		-	•						opo'toe'o
Primary Specific	82 6	RBDPLS	NCPP	↔ •	\$ 100,000	- 100 07	es e			•
Secondary Demand	2 %	REDSLD	1 0	n 4	13 691 288 6	10,507,285	5 15,864,091 6 A 868,842	5,992,760	5 248,636	10,843,675
Distribution Line Transformers	88	RBDLTD	Sico	•		14,991,159	• ••	_	, , , ,	
Total Non-Time Differentiated Demand Rate Base		RBT		69	178,199,823 \$	40,361,181	\$ 56,748,518	\$ 26,349,684	\$ 499,363	\$ 31,517,068
Mitted Of a bed					4750	500				
NAIS OF NORMER					&7. €	3.38%	3.17%	8.60%	14.85%	10.12%
Non-Time Differentiated Demand Return				•	10,990,752 \$	1,362,920	\$ 1,801,183	\$ 2,265,333	\$ 74,175	\$ 3,188,992
Operation and Maintenance Expenses										
Distribution Poles	TOM	OMDPS	NCPP	•	•	•		,		
Distribution Substation Distribution Primacy & Secondary I Inse	MO	OMDSG	NCPP NCPP	69	4,452,149 \$	890,623	\$ 1,307,352	\$ 493,860	\$ 20,490	\$ 893,622
Primary Specific	TOM	OMDPLS	NCPP	မာ	,			,		•
Primary Demand	TOM	OMDPLD	NCPP	49	8,052,987 \$	1,610,947	\$ 2,364,721	\$ 893,288	37,062	1,618,371
Secondary Demand Distribution Line Transformers	X X	OMDSLD	S S	es es	2,295,176 \$	614,353 R36 780	\$ 819,554 4 120,276	471,366		320,703
) i	•		Po l'ono		177.'LL	•	
Depreciation Expenses	900	9000	900	6	•					
Distribution Substation	TOEPR	DEDSG	NCPP PP	9 69	3.256.551 \$	651.452	\$ 956.270	361237	. 14 988	653.645
Distribution Primary & Secondary Lines				,						
Primary Specific	TDEPR	DEDPLS	NCPP	69	• •	•	•			,
Primary Demand	TDEPR	DEDPLD	NCPP	• > •	3,223,990 \$	644,938	946,709	357,625	14,838	647,110
Distribution Line Transformers	TDEPR	DEDLTD	Sico	o v o	3,358,702 \$	899,029	\$ 1,199,315	\$ 689,786		113,896
A										
Oktrouton Poles	TACRTN	ACRPS	NCPP	69	•	•	•			
Distribution Substation	TACRTN	ACRSG	NCPP	↔		,	,			
Distribution Primary & Secondary Lines Primary Specific	TACRTN	ACRPLS	NCPP	65		•		,		,
Primary Demand	TACRTN	ACRPLD	NCPP	• •	•	•	• •			. 1
Secondary Demand	TACRTN	ACRSLD	Sico	69 6	,	•				
	200	2	a co			•				1
Property Taxes	į	; ; ;	!	,	,					
Listribution Foles Distribution Substation	PTAX	PTDSG	S SC B S S S S S S S S S S S S S S S S S S	n es	278,463 \$	55,305	\$ \$ 81.182	30.667		55.491
Distribution Primary & Secondary Lines	,									
Primary Specific Primary Demand	PTAX YAX	PTDPLS	d d C D N	os es	273.699 \$	54 752	\$ 80.370	30.340	1 260	
Secondary Demand Distribution Line Transformers	PTAX PTAX	PTDSLD	Sico		69,199 \$	18,523	24,709	14,212		9996
	<u>{</u>			,	200	550,07	2000		•	

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KU Cost of Service Study
Non-Time-Differentiated Demand Costs

			111111111111111111111111111111111111111	Combir	Combined Light &	Combined Light &		Large Commind	Large Commind	Ĩ		High Load Factor
Description	Ref	Name	Vector		LPP	LPT	5 _	LCIP	LCIT	HLFS	,	HLFP
Net Cost Rate Base Distribution Colors	g	900	GON	6			•			•	ľ	
Distribution Substation	2 22	RBDSG	NCP 9	n 40	2,640,281	, ,	n (n	4,597,714	, , , .,	n (n		1,419,059
Distribution Primary & Secondary Lines Primary Specific	88	RBDPLS	NCPP	e,	,	·	v a		,	46	1	
Primary Demand	82 6	RBDPLD	NCPP	€ (2,618,311		· 60 (4,559,455		• • •		1,407,251
Secondary Demand Distribution Line Transformers	2 2	RBDLTD	SICD	n 19	. ,	en en	м			n es E- 4	115,430 4 72,180 8	
Total Non-Time Differentiated Demand Rate Base		RBT		45	5,258,592	·	€9	9,157,169	,	\$	\$ 019,783	2,826,310
Rate of Return					9.59%	20.90%	*	7.18%	8.75%		8.80%	7.04%
Non-Time Differentiated Demand Return				•	504,406	,	•	657,649		6 3	51,684 \$	199,086
Onwellin and Beintanann Euranan												
Obstribution Poles	MOT	OMDPS	NCPP	69	,		v		, 49	₩	•	ı
Distribution Substation Distribution Education	MOT	OMDSG	NCPP	€	215,774		•	375,743	·	•	,	115,971
Primary Specific	TOM	OMDPLS	NCPP	w	1		69	,	•	69		•
Primary Demand Secondary Demand	MOT	OMDPLD	NCPP SICD	6 7 6	390,289	' '		679,638	,	•••		209
Securiory Centerial Distribution Line Transformers	MOT W	OMDLTD OMDLTD	Sico	A VA			e ee		· ·	 63	19,350 \$ 26,451 \$	
<u>Depreciation Expenses</u> Distribution Poles	TOFPR	DEDPS	dd	66	•	,				v	,	
Distribution Substation	TDEPR	DEDSG	NCPP	· 69	157,829		• ••	274,839	,		1	84,828
Distribution Primary & Secondary Lines Primary Specific	TORDE	8 19090	000	¥	,		v				•	
Primary Demand	TOEPR	DEDPLD	NCPP	· 69 ·	156,251			272,091		. .	•	83,979
Secondary Demand Distribution Line Transformers	TOEPR	DEDLTD	SICD	es es			w w		· ·	es es	6,872 \$ 28,317 \$	
Accretion Expenses	-	1		•			•			•	•	
Learnburgon Poles Distribution Substation	TACREN	ACRES	NCPP NCPP	un un	. ,		w w			ы ы)
Listribution Primary & Secondary Lines Primary Specific	TACRTN	ACRPLS	NCPP	•	,	•	€9	,		s,	•	•
Primary Demand Secondary Demand	TACRTN	ACRPLD ACRSLD	NCPP SICD	49	. ,	40.40	.		, ,	w w	45 4 9	, ,
Distribution Line Transformers	TACRTN	ACRLTD	SICD	69	1	-	€9	•	1	•		1
Property Taxes Distribution Poles	PTAX	PTDPS	ACPP	49	,		45		,	es.	4 5	
Distribution Substation Distribution Primers & Secondary Lines	PTAX	PTDSG	NCPP	₩.	13,389	,	• ••	23,332		• •	· (A)	7,201
Primary Specific Primary Demand	PTAX	PTOPLS	NCPP	69 66	13.265		·* ·	93	· ·	69 6	₩	7 120
Secondary Demand Distribution Line Transformers	PTAX	PTDSLD	O O O	। ५ ५ स	1 1		. es 4	} , ,			583	3
		 	}				•			•	• •	

OFFICE OF THE A. . . EY GENERAL.
KU Cost of Service Study
Non-Time-Differentiated Demand Costs

12 Months Ended September 30, 2003

Description	å	Name of the state	Allocation	Coal Mining Power Primary	Coal Mining Power Transmission	Large Power Mine Power TOD Primary	Large Power Mine Power TOD Transmission	Combination Off- Peak	Ali Elcetric School
7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -						Limit		ERS	AEO
Distribution Poles	88	RBDPS	NCPP	•	69	•	,		
Distribution Substation	82	RBDSG	NCPP	\$ 404,724		4	,	\$ 66,419	\$ 66,419
Distribution Primary & Secondary Lines	į	6	1	•	,				
Primary Demond	2 8	REDPLS	1 2 2		,	, 00			
Secondary Demand	2 6	RADSID	200	ocs,ru4 • •	^ v	785'CPL	,	/86.66 /86.66	
Distribution Line Transformers	8	RBDLTD	Sico		• • •	· ·		\$ 126,419	\$ 126,419
Total Non-Time Differentiated Demand Rate Base		RBT		\$ 806,080	· •	\$ 372,339	·	\$ 289,610	\$ 289,610
Rate of Return				12.95%	11,47%	9.46%	10.05%	-11.62%	16.22%
Non-Time Differentiated Demand Return				\$ 104,405	, \$\psi\$	\$ 35,230	·	\$ (33,664)	\$ 46,987
Operation and Maintenance Expenses									
Distribution Poles	WO !	OMDPS	NCPP		•	•	•		
Detribution Substation Distribution Primary & Secondary Lines	E O	OMDSG	ACP.	33,076	·	\$ 15,278		\$ 5,428	
Primary Specific	TOM	OMDPLS	NCPP		••			•	
Primary Demand	WO I	OMDPLD	NCPP	28	•	\$ 27,635 \$		\$ 9,818	\$ 9,818
Secondary Demand Distribution Line Transformers	M NO	OMDSTD	000	· ·			•	5,181	5,181
	į		9		·	•	•	7007	
Depreciation Expenses		1	!		,				
Distribution Substitution	TOEPR	DEDPS	d Co	· · · · ·		•	•	•	
Distribution Primary & Secondary Lines	ר דר	2000	L S	581,193	•	6 C/L'Lt	•	0/6%	3,970
Primary Specific	TDEPR	DEDPLS	NCPP		•		•		
Primary Demand	TDEPR	DEDPLD	NCPP	\$ 23,951		11,063	•	3,931	3,931
Secondary Demand	TDEPR	DEDSLD	Sico		·	es e	•	1,840	1,840
	- DEPA	הבתוח	SICD					7,581	\$ 7,581
Accretion Expenses	•		!	,	,				
Distribution Substation	TACREN	ACRPS	NCPP NCPP				•	·	· ·
Distribution Primary & Secondary Lines)	- -	•	•	•		•	•
Primary Specific	TACRTN	ACRPLS	NCPP	,	•	,	•	•	,
Frimary Demand	TACKEN	ACRPLD	NCPP	, es :			•	•	,
Secondary Deneman	TACKIN	ACRICED ACRICED	O CO	· ·					· ·
				•	•	•		•	•
Property Taxes Tiest-fouries Deles	> VE	ottopo		•		•			•
Distribution Substation	PTAX	PTDSG	NCPP GP	2054		, 656		237	- 237
Distribution Primary & Secondary Lines						•		3	3
Primary Specific Primary Demand	PTAX PTAX	PTOPLS	NCPP	· · · · · · · · · · · · · · · · · · ·		. 00	,	- 6	
Secondary Demand	L XX	PTDSLD	Sico	, co.	• •	9 es		3 5	
Distribution Line Transformers	PTAX	PTOLTO	SiCD	,	,		•	8	644

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OFFICE OF THE A. .. FFY GENERAL KU Cost of Service Study Non-Time-Differentiated Demand Costs

Description	Ref	Name	Allocation Vector	Elect Heat	Electric Space Heating Rider 33	Water	Water Pumping M	_	Special Contracts
Vet Cost Pate Base Distribution Potests Distribution Substation Distribution Substation	. 88 88	RBDPS RBDSG	NCPP NCPP	↔ ↔	66,419	и и	54,248	۰, ۰,	431,944
Jernany Specific Primary Specific Primary Demand Secondary Demand Distribution Line Transformers	8 8 8 8	RBDPLS RBDPLD RBDSLD RBDLTD	NCPP SICD SICD	** ** **	65,867 30,905 126,419	~ ~ ~ ~ ~	53,797 157,929 646,025	***	428,350
fotal Non-Time Differentiated Demand Rate Base		R 81		4	289,610	w)	911,999	69	860,294
Rate of Return					8.30%		3.28%		9.22%
Non-Time Differentiated Demand Return				€	26,923	₩	29,934	↔	79,296
Operation and Maintenance Expenses Distribution Poles Distribution Substantion Distribution Primary & Communication	TOW	OMDPS	NCPP NCPP	↔	5,428	6 43	4,433	₩ ₩	35,300
Definant Specific Primary Demand Secondary Demand Distribution Line Transformers	MOT MOT MOT MOT	OMDPLS OMDPLD OMDSLD OMDSLD	NCPP SICD SICD		9,818 5,181 7,082	~ ~ ~ ~ ~	8,019 8 26,475 9 36,189 8	** ** **	
Depreciation Expenses Distribution Poles Distribution Substation Postulution Substation	TOEPR TOEPR	DEDPS	NCPP NCPP	49 49	3,970	42 1 23	3,243		25,820
Centrol of Tries of Secondary Lines Primary Specific Primary Demand Secondary Demand Distribution Line Transformers	TDEPR TDEPR TDEPR	DEDPLS DEDPLD DEDSLD DEDLTD	NCPP NCPP SICD SICD	୧୨ ୧୨ ୧୨ ୧୨	3,931 1,840 7,581	***	3,210 8 9,402 8 38,743 \$	10 10 10 10	25,562
Scretion Expenses Distribution Poles Distribution Substation Distribution Substation	TACRTN	ACRPS ACRSG	NOPP	w w		47 VI			1 7
Prinary Specific Prinary Specific Prinary Demand Secondary Demand Ostribution Line Transformers	TACRTN TACRTN TACRTN	ACRPLS ACRPLD ACRSLD ACRLTD	NCPP NCPP SICD SICD	எ ச ச ச	1 1 1 1	***			
Proberty Takes Distribution Poles Distribution Substation Distribution Brimson & Connect Inco	PTAX PTAX	PTDPS PTDSG	NCPP NCPP	49 45	. 337	w) e)	. \$ 275		2,192
overload refress a secondary Lines Primary Specific Primary Demand Secondary Demand Settibution Line Transformers	4 X X X X X X X X X X X X X X X X X X X	PTDPLS PTDPLD PTDSLD PTDLTD	NCPP NCPP SICD SICD	<i>କ</i> କ କ କ	334 156 44		273 \$ 273 \$ 798 \$		2,170

OFFICE OF THE A. ...NEY GENERAL KU Cost of Service Study Non-Time-Differentiated Demand Costs

Description	Z.	Name	Allocation Vector		Total System	Residential Rate RS	Ali Electric Residential Rata FFRS	General Service Secondary	General Service Primary	Combined Light & Power	•
Other Taxes									000	r.	
Distribution Poles	OTAX	OTDPS	NCPP	•	,		•			•	
Distribution Substation	Y ATC	Catto		• •			9 1			69	
Distribution Primary & Secondary Lines	5	9	L L	e	193,930	38,80	26,966	21,519	893	88	38,938
Primary Specific	VATO	a logitor	0000	٠	•		,				
Drimon, Domond	3 3 3 3 3 3 3 3 3 3	01010		ø		•	,			•	,
	¥ o	OT OF CD	NCPP	69	192,055	38,419	\$ 56,396	21.304	884	55	679
Secondary Demand	OTAX	otosco	SICD	69	48,557 \$	12.997	\$ 17.339	6266	· •	§ 4	707
Distribution Line Transformers	OTAX	OTDLTD	SICD	49	200,080 \$	53,556	\$ 71,444	41,091		27.	27.957
Gain Disposition of Allowances											<u>.</u>
Dietrikusten Beles											
	SAIN SAIN	ordes	NCPP	()	69	•	•	•	,	•	
CARTIFOLDON SUCCESSION	GAIN	orpse	NCPP	69	•Я	•		,			
Distribution Primary & Secondary Lines									•	•	
Primary Specific	CAIN	OTDPLS	NCPP	w			,			•	
Primary Demand	GAIN	OTDPLD	NCPP	•		i			,	• •	
Secondary Demand	NAG	CTO	2		•	ì	•	•		·*	
Distribution Line Transformers	4		9 6	3 (1		,	,	•	
	2		SICD	19				•		•	
State and Federal Income Taxes			TXINCPF		3,142,817.95	42,480.01	(50,623.15)	869,724,89	48,574,41	1,234,811,04	3
Total Non-Time Off Demand Expenses Before Adjustment				69	33,274,028 \$	6.760.467	\$ 9 444 855	\$ 5176.302	140 261	A 40 000 0	2
						-				Š	Ž T
Expense Adjustment				69	(1,784,470) \$	(384,143) \$	\$ (486,182) \$	\$ (157,099) \$	\$ (6,351) \$	\$ (357,958)	(858)
Incremental Income Taxes					2,720,621.39	556,002.68	612,373.12	414,960.95	(4,747.61)	614,232,35	2.35
Total Non-Time Differentiated Demand Expenses				69	34,210,179 \$	6,932,326	\$ 9,771,046 \$	5.434 164	129163	6 016 280	080
											503
Non-Time Differentiated Demand Return				s	10,990,752 \$	1,362,920	\$ 1,801,183 \$	2,265,333	\$ 74,175	\$ 3,188,992	286
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				6							
					45,200,931	8,295,247	\$ 11,572,229 \$	7,699,496	\$ 203,337	\$ 10,105,281	281

OFFICE OF THE A. .. . AFY GENERAL KU Cost of Service Study Non-Time-Differentiated Demand Costs

			Allocation	Combined Light & Power	i Combined Light & Power	d Light & ver	Large Commind TOD Primery	Large Commilind	High Load Factor Secondary	High	High Load Factor
Description	Ref	Name	Vector	LPP	LP.	F	LCIP	LCIT		: -	HLFP,
Other Taxes											
Distribution Poles	OTAX	OTDPS	NCPP	•	49	•	,	·	•	6	
Distribution Substation	OTAX	OTDSG	NCPP	\$ 9,402	· 69	1	16.372			•	5.053
Distribution Primary & Secondary Lines								•	•	•	200
Primary Specific	OTAX	OTDPLS	NCPP	49	49	,	•	•	•	*	
Primary Demand	OTAX	OTDPLD	NCPP	80:00	• ••	,	16 209			•	5 003
Secondary Demand	OT&	OTDSLD	SICD	- 449	* 49	,			. A.	• •	3
Distribution Line Transformers	OTAX	OTDLTD	SICD		· «h	•	,		\$ 1,687	. 69	•
Gain Disposition of Allowances											
Distribution Poles	GAIN	OTOPS	MCPP	•				e		6	
Distribution Substation	N C	0.0010	000	•	9 6	,	,		•	,	
Distribution Primary & Secondary Lines	Š	5	r L	,	e				· ·	69	
Primary Specific	Nigo	o radito	MCOD	ď	•	•			•	•	
Demon Demond	5 6	2 10 10		·	9 (•	·		*	
	Z :	3	NCP.	·	69	1			•	49	
Security Lement	Z .	OIDSED	SICD	•	\$,	•	·	·	4)	•
Distribution Line Transformers	GAIN	orblitb	SICD	•	69	'		•	· •	•	
State and Federal Income Taxes			TXINCPF	209,537.81			198,670.71	•	17,910.65		61,346.13
Trees Man. Time Off Comens Bonness Before Additional				***							
				\$ 450,671,1	1 99		1,877,994		\$ 103,985	\$	580,277
Expense Adjustment				\$ (64,595)	\$	'	(118,115) \$, 49	\$ (6,280) \$	9	(43,726)
Incremental Income Taxes				79,671.59		1	165,579.19	•	11,524.36		47,779.07
Total Non-Time Differentiated Demand Expenses				\$ 1,190,130	₩.	,	1,927,458		\$ 109.229	ω,	584.331
Non-Time Differentiated Demand Return				\$ 504,406	5		657 649	**	\$ 51,684	9	199 086
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				\$ 1,694,537	67	,	2,585,107	·	\$ 160,913	*	783,417

OFFICE OF THE A1 ... AEY GENERAL KU Cost of Service Study Non-Time-Differentiated Demand Costs

			Allocation	Coal Mining Power Primary	Coal Mining Power Transmission	Large Power Mine Power TOD Primary	Large Power Mine Power TOD Transmission	Combination Off.	All Electric School
Gescription	Ref	Name	Vector	MPP	MPT	LMPP	LMPT	CWH	AES
Other Taxes									
Distribution Poles	OTAX	OTDPS	NCPP			49	,	•	
Distribution Substation	OTAX	OTDSG	NCPP	5,1441		\$ 999	,	\$ 237	\$ 237
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	•	•		,	•	
Primary Demand	OTAX	OTDPLD	NCPP	\$ 1,427	•	\$ 629		\$ 234	234
Secondary Demand	OTAX	OTDSLD	SICD	•	•	,		\$ 110	110
Distribution Line Transformers	OTAX	OTDLTD	Sico	· •9	•		,	\$ 452	\$ 452
Gain Diaposition of Allowances									
Distribution Poles	GAIN	OTDPS	NCPP	49					
Olstribution Substation	GAIN	OTDSG	NCPP					• •	 9- es
Distribution Primary & Secondary Lines								•	•
Primary Specific	GAIN	OTDPLS	NCPP				,	•	
Primary Demand	GAIN	OTDPLD	NCPP		,	· •	,		. 4/3
Secondary Demand	GAIN	OTDSLD	SICD	•		•			1
Distribution Line Transformers	GAIN	OTDLTD	SICD	•	•			•	, 4
State and Federal Income Taxes			TXINCPF	45,820.09	'	12,998.34	•	(26,449.98)	28,229.12
Total Non-Time Diff Demand Expenses Before Adjustment				\$ 193,822	, ss	\$ 81,362 \$,	\$ 20,884	\$ 75,563
Expense Adlustment				A (18 117)		\$ (3P\$P)			
				•	•	r (red)t	•	e (/gg/L)	(3,435)
Incremental Income Taxes				16,258.01	•	7,257.81	·	2,511.45	1
Total Non-Time Differentiated Demand Expenses				\$ 193,963	,	\$ 92,976 \$		\$ 22,308	\$ 72,128
Non-Time Differentiated Demand Return				\$ 104,405	· •	\$ 35,230 \$,	\$ (33,664) \$	\$ 46.967
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS			•	896 800		\$ 110 305 ¢		(44.066)	•
					•			* (occ'ii) *	4

OFFICE OF THE A: ... AEY GENERAL KU Cost of Service Study
Non-Time-Differentiated Demand Costs

			Altocation	Electric Space Heating Rider	pace üder	Water	Water Pumping		Special
Description	Ref	Name	Vector	33	Ì		3	उ	Contracts
Other Taxes									
Distribution Poles	OTAX	OTDPS	NCPP	69	,	69	•		,
Distribution Substation	OTAX	OTDSG	NCPP	•	237	₩	193 \$		1,538
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	•		₩	69		
Primary Demand	OTAX	OTDPLD	NCPP	₩	234	**	191		1.523
Secondary Demand	OTAX	OTDSLD	SICD	·s	110	**	999		
Distribution Line Transformers	OTAX	OTDLTD	SICD	69	55	49	2,308 \$		
Gain Disposition of Allowances									
Distribution Poles	GAIN	OTDPS	NCPP	•		•			,
Distribution Substation	CAIN	OTDSG	NCPP	• • •		• •	,		,
Distribution Primary & Secondary Lines							•		
Primary Specific	GAIN	OTDPLS	NCPP	69		•	•		•
Primary Demand	GAIN	ОТОРЦО	NCPP	49		•	•		
Secondary Demand	GAIN	OTDSLD	SICD	69		•	•		
Distribution Line Transformers	GAIN	ОТОТТО	SICD	↔		(A	,		,
State and Federal Income Taxes			TXINCPF	5,0	5,042.43		4,310.50	46,	46,622.92
Total Non-Time Diff Demand Expenses Before Adjustment				4 9	52,376	**	141,912 \$	8	204,579
Expense Adjustment				69	(3,591)	••	\$ (177.7)	_	(15,131)
Incremental Income Taxes				10,6	10,690.75		8,332.37	(2)	(2,304.80)
Total Non-Time Differentiated Demand Expenses				₩	59,476	₩.	142,473 \$	-	187,143
Non-Time Differentiated Demand Return				60	26,923	5	29,934 \$		79 296
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				€9	96,399	49	172,408 \$	Ø	266,439

OFFICE OF THE A: ... EY GENERAL KU Coat of Service Study Energy Costs

12 Months Ended September 30, 2003

Description	Ref	Матне	Altocation Vector		Total System	Residentiai Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS		General Service Primary GSP	Combined Light & Power LPS
Net Cast Rate Base Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	55 55 55 50 55 55	RBPPEB RBPPEI RBPPEP	E01 E03	6 9 69 69	91,561,386 \$	14,601,961	\$ 16,813,581	6,107,078	20 84 89 84	278,979 s	21,732,868
Total Energy Rate Base		RBT		69	91,561,386 \$	14,601,961	\$ 15,813,581	\$ 6,107,078	. 8 4	278,979 \$	21,732,868
Rate of Return					6.17%	3.38%	3.17%	8.60%	%	14.85%	10.12%
Energy Return				69	5,647,191 \$	493,080	\$ 533,659	\$ 525,037	37 \$	41,439 \$	2,198,997
Operation and Maintenance Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winner Peak	MOT MOT MOT	OMPPEI OMPPEI OMPPEI	E01 E01		370,564,379 \$ - \$	59,086,801	68,047,400	\$ 24,716,375 \$	₽ ₽	1,129,074 \$	87,956,586
Decredation Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	TDEPR TDEPR TDEPR	DEPPEB DEPPEI DEPPEP	E01 E01				 	சே ச	м м м	.	
Accraton Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	TACRT TACRT	ACRPEB ACRPEI ACRPEP	E01	99 99	.	, , ,		99 ery eg	es es es	ទេស	
Proberty Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winner Peak	PTAX PTAX XX	PTPPE8 PTPPEI PTPPEP	E01 E01	69 69 69		1 1 1	v. 1 .		မာ မာ မာ	** ** **	
Other Takes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	OTAX OTAX OTAX	OTPPEB OTPPEI OTPPEP	E01	* * *	, , ,	1 1 1		n on on	49 49 49	69 69 69 ,	
Gein Disposition of Allowances Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	GAIN GAIN	OTPPEB OTPPEI OTPPEP	E04	∽ ∽	(246,288) \$	(39,277)	\$ (45,226) \$.	\$ (16,427)	9 9 9	\$ (050) \$ -	(58,459)
State and Federal Income Taxes			TXINCPF		1,614,820.73	15,368.52	(14,998.74)	201,576.52	25	27,137.01	851,474,71
Total Energy Expenses Before Adjustment				•	371,932,911 \$	59,072,892	\$ 67,987,175	\$ 24,901,524	Δ. es	1,155,461 \$	88,749,602
Expense Adjustment				•	(19,946,585) \$	(3,356,628)	\$ (3,499,702)	\$ (755,754)	æ F	(52,318) \$	(4,770,049)
incremental income Taxes					1,397,890.64	201,151.94	240,691.77	96,175.68	92	(2,652.34)	423,549.26
Total Energy Expenses				€	353,384,217 \$	55,917,217	\$ 64,728,165	\$ 24,241,946	€	1,100,490 \$	84,403,102
Energy Return				55	5,647,191 \$	493,080	\$ 533,659	\$ 525,037	.7 \$	41,439 \$	2,198,997
TOTAL ENERGY COSTS				€9	359,031,408 \$	56,410,297	\$ 65,261,824	\$ 24,766,984	4 **	1,141,929 \$	86,602,099

Exhibit DHBK - 6 Section 5 of 8 Page 1 of 4 OFFICE OF THE A. ..EY GENERAL KU Cost of Service Study Energy Costs

12 Months Ended September 36, 2003

Description	.	Name	Allocation Vector	Contract	Combined Light & Power	Combined Light & Power LPT		Large Commfind TOD Primary LCIP	Large Conwnind TOD Transmission LCIT		High Load Factor Secondary HLFS	High -	High Load Factor Primary HLFP
Net Cost Rate Base Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	8 8 8	RBPPEB RBPPEI RBPPEP	601 601	6 6 6	5,341,121	\$ 80,665	88 8	11,136,603	3,236,889	68 5 1	2,045,662	v) v) vi	3,871,142
Total Energy Rate Base		RBT		₩	5,341,121	\$ 80,665	85	11,136,603	\$ 3,236,889	\$	2,045,662	· 49	3,871,142
Rate of Return					9.59%	20.90%	%	7.18%	œi	8.75%	8.80%		7.04%
Energy Return				₩	512,322	\$ 16,860	%	799,808	\$ 283,360	\$ 096	179,930	G	272,684
Operation and Mentenance Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	MOT MOT MOT	OMPPEB OMPPEI OMPPEP	E01 E01	<i>କ</i> ଜ ଜ	21,616,418	326,465	9 89 89	45,071,711	\$ 13,100,238 \$ -	* * *	8,279,139 -		15,667,166
Decreciation Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	TDEPR TDEPR TGEPR	DEPPEB DEPPEI DEPPEP		60 es		1 1 1	80 KM KM		சு ம				
Accretion Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	TACRT TACRT TACRT	ACRPEB ACRPEI ACRPEP	E01		1 1 1	r i i	மை ம		୧୬ ୧୬ ୧୨	கைக	1	99 49 49	
Property Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	XATP XATP XATP	PTPPEB PTPPEI PTPPEP	E01 E01	க க க	1 1 1	, I ,	w w w		<i>ு</i>	***	1	99 49	
Other Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	OTAX OTAX OTAX	OTPPEB OTPPEI OTPPEP	E04			, , ,	69 69	1 1 1	49 69 69	***	1 1 1	<i></i>	
Gain Disposition of Allowances Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak	GAIN GAIN GAIN	OTPPEB OTPPEI OTPPEP	E01	ળ ળ બ	(14,367)	, ,	(217) \$	(29,956)	9 to 40	8,707,8 8 -			(10,413)
State and Federal Income Taxes			TXINCPF		212,826.32	8,275.63	22	239,183.48	104,362.77	77	62,352.77		84,024.62
Total Energy Expenses Before Adjustment				69	21,814,878	334,524	¥.	45,280,939	\$ 13,195,892	\$ 28	8,335,989	••	15,740,777
Expense Adjustment				€9	(1,199,203)	\$ 84,963	ss	(2,799,678)	\$ (833,739)	\$ (66.	(503,425)		(1,186,113)
Incremental Income Taxes					80,921.96	2,113.56	92	201,371,14	56,550.26	56	40,120.02		65,442.07
Total Energy Expenses				69	20,696,597	\$ 421,600	6	42,682,632	\$ 12,418,703	\$ 80	7,872,683	₩	14,620,107
Energy Return				•	512,322	\$ 16,960	69	799,808	\$ 283,360	\$	179,930	69	272,684
TOTAL ENERGY COSTS				4	21,208,920	\$ 438,460	↔	43,482,439	\$ 12,702,062	\$	8,052,613	₽	14,892,791

Exhibit DHBK - 6 Section 5 of 8 Page 2 of 4 OFFICE OF THE A: .EY GENERAL. KU Cost of Service Study Essergy Costs

12 Months Ended September 30, 2003

Description	Ref	Neme	Allocation Vector	Coal	Coel Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP		Large Power Mine Power TOD Transmission LMPT	Combination Off- Peak CWH	Ali Eicetric School	chool
Net Cost Rate Base Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	82.82	RBPPEB RBPPEI RBPPEP	60 60 70 70 70 70		683,848	597,765	မောမာ	301,246 \$	705,400	71,803	*****	556,147
Total Energy Rate Base		RBT		•	683,848	\$ 597,765	41	301,246 \$	705,400	\$ 71,803	\$ 55	556,147
Rate of Return					12.95%	11.47%		9.46%	10.05%	-11,62%	-	16.22%
Energy Return				6	88,574	\$ 68,547	∽	28,503 \$	70,921	\$ (8,346)	о •	90,230
Operation and Maintenance Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	MOT MOT MOT	OMPPEB OMPPEI OMPPEP	60 100 100 100 100 100 100 100 100 100 1	↔ ↔	2,767,650	\$ 2,419,256 \$ -	୬ ୫୫	1,219,194 	2,854,872	290,600		2,250,819
<u>Depreciation Expenses</u> Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak	TOEPR TOEPR TOEPR	DEPPEB DEPPEI DEPPEP	5 5 5 5	** ** **			~~	⇔ ↔ ↔		 •••••	10 40 40	1 1 6
Accretion Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	TACRT TACRT TACRT	ACRPEB ACRPEI ACRPEP	60 60 60 60 60 60 60 60 60 60 60 60 60 6	69 69 69			တ တ	<i>.</i>		 		7 1 4
Proberty Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	PTAX YATY XATY	PTPPE8 PTPPEI PTPPEP	60 60 70 70 70 70 70 70 70 70 70 70 70 70 70	₩ ₩ ₩	1 1 1		୯୬ ୧୬	69 69 69			49 49 49	1 1 1
Other Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	01AX 01AX 01AX	OTPPEB OTPPEI OTPPEP	99 99 10 10 10 10 10 10 10 10 10 10 10 10 10	69 69 69	1 1 1		87 69 69	(4) (5)			சை சூ	1 1 1
Gein Disegeition of Allowances Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak	GAIN GAIN GAIN	OTPPEB OTPPEI OTPPEP	60 101 101	<i>.</i> செ ச	(1,839) \$	(1,508)	~~	(810) s	(1,897)	\$\$ (193) \$	·>	(1,496)
State and Federal Income Taxes			TXINCPF		38,872.07	28,179.46		10,516.49	28,077.63	(6,557.77)	54,20	54,209.25
Total Energy Expenses Before Adjustment				es.	2,804,682 \$	2,445,828	€7	1,228,901 \$	2,881,052	\$ 283,849	\$ 2,300	2,303,532
Expense Adjustment				•	\$ (233,222)	(248,570)	69	(70,155) \$	(448,757)	\$ (14,781)	*	(104,719)
Incremental Income Taxes					13,792.69	12,077.98		5,872.04	12,883.89	622.67		
Total Energy Expenses				₩	2,585,253 \$	2,209,336	€5	1,164,618 \$	2,445,178	\$ 269,691	\$ 2,196	2,198,813
Energy Return				69	88,574 \$	68,547	•	28,503 \$	70,921	\$ (8,346)	8	90,230
TOTAL ENERGY COSTS				•	2,673,827 \$	2,277,683	69	1,193,121 \$	2,516,099	\$ 261,345	\$ 2,289	2,289,043

Exhibit DHBK - 6 Section 5 of 8 Page 3 of 4

OFFICE OF THE A. SEY GENERAL KU Cost of Service Study
Recry Costs

Description	Ref	Name	Allocation Vector	Electr Heati	Electric Space Heating Rider 33	Water	Water Pumping M	Special Contracts
Net Coet Rate Base Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	8.88.88	RBPPEB RBPPEI RBPPEP	E01 E01	.	95,388		94,409 \$	2,571,724
Total Energy Rate Base		RBT		•	95,388	s#	94,409 \$	2,571,724
Rate of Return					9.30%		3.28%	9.22%
Energy Return				49	8,868	69	3,099	237,043
Operation and Maintenance Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	MOT MOT MOT	OMPPER OMPPER OMPPER	E01	₩₩	386,050	∽ ↔ •	382,088 \$	10,408,203
Debredation Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	TOEPR TOEPR TOEPR	DEPPEB DEPPEI DEPPEP	6 01 €01 €01	w w w		09 US US	, , ,	
Accretion Expenses Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	TACRT TACRT TACRT	ACRPEB ACRPEI ACRPEP	E01 101	69 69 69		69 69 69	111	
Property Taxes Production Energy - Off Peak Production Energy - Wirter Peak Production Energy - Winter Peak Production Energy - Summer Peak	PTAX PTAX XATP	PTPPEB PTPPEI PTPPEB	E01 E01	w 00 w	1 1 4	***		
Other Taxes Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Winter Peak Production Energy - Summer Peak	OTAX OTAX OTAX	OTPPEB OTPPEI OTPPEP	E01	и и и	1 1 1			
Gain Disposition of Altowances Production Energy - Off Peak Production Energy - Winter Peak Production Energy - Summer Peak	GAIN GAIN GAIN	OTPPEB OTPPEI OTPPEP	E01	တတ တ	(257)	₩ ₩	(254) \$	(6,918)
State and Federal Income Taxes			TXINCPF		1,660.81		446.22	139,372.46
Total Energy Expenses Before Adjustment				••	387,454	₩	382,281 \$	10,540,658
Expense Adjustment				4	(26,567)	**	(20,934) \$	(779,599)
Incremental income Taxes					3,521.17		862.55	(6,889.86)
Total Energy Expenses				40	364,408	•	362,209 \$	9,754,168
Energy Return				₩.	8,868	69	3,099 \$	237,043
TOTAL ENERGY COSTS				₩	373,276		365,308 \$	9,991,212

OFFICE OF THE A. A.Y GENERAL KU Cost of Service Study
Customer Charge Costs

Description	Ref	Name	Allocation Vector		Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP	Combined Light & Power LPS		Combined Light & Power LPP
Net Cost Rate Base Distribution Services	RB	RBDSC	C02	**		19,363,131	₩.		44		38 **	
Distribution Meters Customer Service & Info. Sales Expense	8, S. S.	RBCSI RBCSI RRSEC	C03 YECust08 YECust08	***	34,258,198 \$ 664,084 \$	10,080,201 298,585	\$ 7,830,533 \$ 222,280	\$ 7,852,322 \$ 92,147		, <u>, , , , , , , , , , , , , , , , , , </u>		235,045 406
Total Customer Charge Rate Base	<u>!</u>	RBT		» <i>ч</i> э	79,718,317 \$	29,741,897	\$ 22,304,607	\$ 16,403,438	, ,	\$ 10,123,532	. 293 	235,452
Rate of Return					6.17%	3.38%	3.17%	8.60%	14.85%		10.12%	9.59%
Customer Charge Raturn				69	4,916,752 \$	1,004,327	\$ 707,943	\$ 1,410,235	4,899	\$ 1,024,330	330 \$	22,585
Operation and Maintenance Expenses Distribution Services Distribution Meters	MOT MOT	OMDSC	20 203 203	* *	2,488,498 \$ 5,667,870 \$	1,075,858	\$ 791,713 \$ 1,295,528	\$ 489,911 \$ 1,299,132	~ ~	w w	123 \$ 931 \$	38,887
Customer Service & Info. Sales Expense	MOT MOT MOT	OMOSI	8 8	. .	5,334,096 \$	2,415,631	~ ~	\$ 733,691 \$	1,006	••	98 ' 84 '	3,264
Depreciation Expenses Distribution Services	TDEPR	DEDSC	C93	•	2,686,603 \$	1,161,287	\$ 854,740	\$ 507,319	49		915 \$	
Olstribution Metars Customer Service & Info. Sales Expense	TOEPR TOEPR	DECS	888	60 69 64		596,222		464,448		***	440,086 \$	13,902
Accretion Expenses	<u> </u>	}	}	•	-		•			•	.	
Distribution Services Distribution Meters	TACRT	ACRSC	888				4. 40		•	** **	.	
Customer Service & Info. Sales Expense	TACRT	ACRCSI	888	· • •				· · · ·		9 49 41	9 49 41 	. , ,
Property Taxes					•		•		•	•	-	
Distribution Meters Distribution Meters	PTAX XATP	PTDSC	888	60 69	228,078 \$	50.616	\$ 72,563	43,069	***************************************	13,	13,576 \$. 5
Customer Service & Info. Sales Expense	PTAX XAT	PTCSI PTSEC	8 8									3
Other Inch		ļ	į	;								
Distribution Services Distribution Meters	OTAX OTAX	OTDIAC	2 50 20 50 20 50		150,043 \$	69,179 35,517	\$ 50,917 \$ 27,591	\$ 30,221 \$ 27,987	***************************************	e e	9,526 \$ 26,215 \$	828
Customar Service & info. Sales Expense	OTAX OTAX	OTCSI OTSEC	98 98 98 98	,			· ·	· ·	, ,	49 49	, ,	
Gain Disposition of Alewances Distribution Sendoss	Ŋ	Office	Çü		•						•	
Distribution Meters	GAIN	OTDMC	88	.	***			***	• •	^ ··		
Customer Service & Info. Seles Expense	S SAIN	OTCS! OTSEC	9 9 0 0	"	, i				, , ,,	w w		, ,
State and Federal Income Taxes			TXINCPF		405,950.67	31,303.25	(19,897.08)	541,428.81	3,207.89	396,631.11	1	9,381.98
Total Customer Charge Expenses Before Adjustment				•	20,290,167 \$	7,201,723	5,344,346	\$ 4,156,316	\$ 11,873	\$ 2,600,305	305	67,444
Expense Adjustment				49	(1,088,152) \$	(409,216)	\$ (275,105)	\$ (128,143)	\$ (538)	\$ (139,759)	59) \$	(3,708)
Incremental Income Taxes					1,217,079.55	409,714.84	319,297.58	258,325.15	(313.54)	197,296.31	31	3,567.27
Total Customer Charge Expenses				6 4	20,419,094 \$	7,202,222	\$ 5,388,538	\$ 4,288,499	\$ 11,022	\$ 2,657,842	*	67,304
Customer Charge Return				49	4,916,752 \$	1,004,327	\$ 707,943	\$ 1,410,235	\$ 4,899	\$ 1,024,330	330 \$	22,585
TOTAL CUSTOMER CHARGE COSTS				9	25,335,848 \$	8,208,549	\$ 6,098,481	\$ 5,698,733	\$ 15,921	\$ 3,682,172	e T	Section 69 888 Exhibit DHBK - 5 Section 6 of 8 Page 1 of 3

Description	Ref	Name	Allocation Vector		Combined Light & Power	TOD Primery LCIP	TOD Transmission	on Secondary HLFS		Load Factor C Primary HLFP	High Load Factor Coal Mining Power Primary Primary HLFP MPP	Transmission MPT
Net Cost Rate Base Distribution Services	87 83	RBDSC	C05	49	\$			•	\$ 955'B			
Distribution Meters Customer Service & Info.	82 85 83 85	RBCS!	C03 YECust06	.,	8,954 \$	83,350 33	\$ 18,048 \$		50,257 \$ 54 \$	69,613 \$ 57 \$	33,710 28	\$ 33,402 \$ 19
Sales Expense	8. B	RBSEC	YECust06	•			•	•		,		
Total Customer Charge Rate Base		RBT		•	6,958 \$	83,383	\$ 19,053	53 \$	58,867 \$	\$ 079,89	33,738	\$ 33,420
Rate of Return					20:90%	7.18%		8.75%	8.80%	7.04%	12.95%	11.47%
Customer Charge Return				6 3	1,454 \$	5,986	1,668	\$	5,178 \$	4,908 \$	4,370	3,832
Operation and Maintenance Expenses Distribution Services Distribution Meters Customer Service & Info. Sales Expense	MOT NOT WO	OMDSC OMDWC OMCSI OMSEC	8888	ហសសអ	24.65	13,790 278	**************************************	-151 -25 -25 -25 -25 -25 -25 -25 -25 -25 -25	8,315 8 439 8	471517	5,577	. 528 . 161
Depreciation Expenses Distribution Services Distribution Meters Customer Service & Info.	TDEPR TDEPR TDEPR	DEDSC DEDMC DECSI DESEC	00 00 00 00 00 00	***	, <u>4</u> ' '	4,930			513 \$ 2,973 \$. 4 	486,	**************************************
Accretion Expenses Distribution Services Distribution Meters Customs Service & Info.	TACRT TACRT TACRT	ACRSC ACRMC ACRCS! ACRSEC	20 50 50 50 50 50 50 50 50 50 50 50 50 50	***			0 · 1 · 1 · 1		பு ப ப ப			
Procenty Laxes Distribution Services Distribution Meters Customs Service & Inft.	PT PT PT AX X X X X X X	PTDSC PTDMC PTCSI PTSEC	00 00 00 00 00 00 00 00 00 00 00 00 00	о о о о	, K, ' '	. 44	, க , , ,	, 8 , 1	252 s s s s	320		* * * * * * * * * * * * * * * * * * *
Other Taxes Distribution Services Distribution Meters Customer Service & Info.	OTAX OTAX OTAX	OTDSC OTDMC OTCSI OTSEC	00 00 00 00 00 00 00 00 00 00 00 00 00	~ * * * *	, P	. 58 . ,		, 6 ****	2. 7. 1	245	. 6	** ** ** ** ** ** ** ** ** ** ** ** **
Gein Dieposation of Allowances Distribution Services Distribution Meters Customer Service & info. Seles Expense	GAIN GAIN GAIN	OTDSC OTDMC OTCSi OTSEC	00 00 00 00 00 00 00 00 00 00 00 00 00	0.000				ଫ ଫ ଫ ଫ	****			
State and Federal Income Taxes			TXINCPF		713.88	1,790.84	614.30		1,784.30	1,512.21	1,917.77	1,575.48
Total Customer Charge Expenses Before Adjustment				•	2,357 \$	21,501	\$ 5,096	\$	15,012 \$	18,212 \$	10,012	\$ 9,523
Expense Adjustment				co.	\$ 669	(1,329)	ø	(322) \$	\$ (206)	(1,372) \$	(833) \$	(996)
Incremental Income Taxes					182.32	1,507.73	332.86	!	1,154.52	1,177.77	680.47	675.27
Total Customer Charge Expenses				•	3,137 \$	21,680	\$ 5,108	₽ ₽	15,280 \$	18,018 \$	\$ 098'6	\$ 9,231
Customer Charge Return				•	1,454 \$	5,988	\$ 1,668	e9 99	5,178 \$	4,908 \$	4,370 \$	3,832
TOTAL CUSTOMER CHARGE COSTS				•	4,592 \$	27,668	\$ 6,776	•	20,438 \$	22,925	14,230 \$	13.063 Exhibit DHBK -6

OFFICE OF THE A's ZY GENERAL KU Cost of Service Study
Customer Charge Costs

Description	Ref	Name	Allocation	Large Power Mine Power TOD Primary LMPP		Large Power Mine Power TOD Transmission LMPT	Combination Off- Peak CWH		All Elcetric School AES	Electric Space Heating Rider 33	Water Pumping M	Special	Scient Sc
Net Cost Rate Base Distribution Services	82	RBDSC	C02	w		, ; ;			35,523	,	\$ 11,647	ø	
Datable Service & Info.	2 E	RECISION	C03 YECUSTOS	63 64	9.524	21,446 8	*	344,500 \$		• • •		69 4	4,796
Sales Expense	RB	RBSEC	YECust06	· 4 5		,			* 49	- ·		, w	۰.
Total Customer Charge Rate Base		Ret		49	9,526 \$	21,454	8	353,828 \$	113,297 \$	1,239	\$ 44,936	*	4,799
Rate of Return					9.46%	10.05%	7	-11,62%	16.22%	8.30%	3.28%		9.22%
Customer Charge Ratum				69	\$6 \$	2,157	2	(41,128) \$	18,381 \$	115	\$ 1,475	••	442
Operation and Maintenance Expenses Distribution Services Distribution Meters Custories Borvice & Info. Sales Expense	MOT TO MOT	OMDSC OMDMC OMCSI OMSEC	00 00 00 00 00 00 00 00 00	જ છ છ છ	1,576 \$ 21 \$	3,548 75	W W W W	56,996 ss 79,248 ss	12,804 \$ 3,103 \$	10,283	5,486 1,027		784
Depreciation Expenses Distribution Services Distribution Meters Customer Service & Info. Sales Expense	7050T 7050T 7050T	DEDSC DEDMC DECSI DESEC	C C C C C C C C C C C C C C C C C C C			1,288		20,376 %	2,130 8		**************************************		84
Accretion Expenses Distribution Services Distribution Meters Customer Service & Info. Sales Expense	TACRT TACRT TACRT	ACRSC ACRMC ACRCS! ACRSEC	88 88 88 80 80 80	***			**	<i></i>	*****				
Property Taxes Distribution Services Distribution Meters Customs Service & Info. Sales Expense	PTAX PTAX PTAX	PTDSC PTDMC PTCS! PTSEC	8 8 8 8 3 8 8 8	***	' 84 ' ' & & & & &	. 108			181 286 44 48 48 48			<i>.</i>	, 7 8 , ,
Other Taxes Distribution Services Distribution Meters Customer Service & Info. Sales Expense	0 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	OTOSC OTDMC OTCS! OTSEC	2 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	** ** ** **	' ¥ ' '	, 82	***	- 121 - 214 - 8 8 8	127 \$ 273 \$.	, , , ,	\$\$ \$42 \$\$ 117	***	. 4
Gain Disposition of Allowances Detribution Services Detribution Meters Customer Service & Info. Sales Expense	GAIN GAIN GAIN	OTDSC OTDMC OTCSI OTSEC	8888	<i>ज ज स</i> क							· · · ·		
State and Federal Income Taxes			TXINCPF		332.57	853.94	(32,314.98)	14.98)	11,043.43	21.58	212.39	260.07	70
Total Customer Charge Expenses Before Adjustment				49	2,574 \$	5,929	127	127,250 \$	36,601 \$	10,305	\$ 10,417	6 ,4	1,400
Expense Adjustment				49	(147) \$	(823)		(6,626) \$	(1,664) \$	(707)	\$ (570)	49	(104)
Incremental Income Taxes					185.69	391.84	3,06	3,068.34		45.75	410.56	(12	(12.86)
Total Customer Charge Expenses				49	2,613 \$	5,397	\$ 123	123,692 \$	34,937	9,644	10,257	5,1,2	1,283
Customer Charge Return				•	801 \$	2,157	\$ (4)	(41,128) \$	18,381 \$	115	\$ 1,475	4	442
TOTAL CUSTOMER CHARGE COSTS				49	3,514 \$	7,554	⊗	\$2,584	53,318 \$	692'6	\$ 11,732	8	1,728 Exhibit DHBK - 6 Section 6 of 8 Page 3 of 3

OFFICE OF THE A. GEY GENERAL KU Cost of Service Study
Other Customer Costs

Description	Ref	Name	Allocation Vector		Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP		Combined Light & Power LPS
Net Cost Rate Base Distribution Primary & Secondary Lines											
Primary Customer Secondary Customer	2 8	RBDPLC	YECust08 YECust07	49 4 9	118,289,117 \$ 31,160,455 \$	53,251,203	\$ 39,641,665	\$ 16,435,016 \$ 4,333,672	69 46	22,248 \$	3,040,147
Distribution Line Transformers	200	RBDLTC	YECust07	• •		28,562,214			• ••		1,630,636
Distribution Street & Customer Lighting	22	RBDSCL	YECust04	49	38,555,809 \$	ī	•	•		,	•
Total Other Customer Rate Base		RBT		69	251,389,487 \$	95,864,975	\$ 71,357,089	\$ 29,583,896	•	22,248 \$	5,472,424
Rate of Return					6.17%	3.38%	3.17%	8.60%		14.85%	10.12%
Other Customer Return				•	15,504,839 \$	3,236,840	\$ 2,264,856	\$ 2,543,384	₩	3,305 \$	553,716
Operation and Melitenence Expenses											
Primary Customer	TOM	OMDPLC	Cust08	6 9		8,150,453		61	49	3,394 \$	465,496
Secondary Customer Distribution Line Transformers	O O	OMDITIC	Cust07	w w	5,227,038 \$	2,372,702	\$ 1,737,280 \$ 1,180,116	\$ 720,652 \$ 489,531	es es	es es	135,512 92,052
Distribution Street & Customer Lighting	TOM	OMDSCL	4	· (4	2,467,129 \$	1			o 69	· •	} ,
Debredation Expenses Distribution Primary & Secondary Lines		, ,	Ş	•	4		•	•	•		7
Secondary Customer	TOEPR	DEDSIC	Cust07	e es	1,855,131	3,139,361	s 616.579	\$ 255.767	n un	e 256,1	182,759
Distribution Line Transformers	TDEPR	DEDLTC	Cust07	•	3,801,183 \$	1,725,466	\$ 1,263,377	\$ 524,069	. 4	• • • •	98,546
Distribution Street & Customer Lighting	TDEPR	DEDSCL	5	•	2,309,905 \$	i	•	· 69	€9	69	,
Accretion Expenses Distribution Primary & Secondary Lines	1	i i	;		•			,	•	•	
Primary Customer Secondary Customer	TACRI	ACRPLC	Cust08 Cust07	es es		, ,		. ·	ω ω	ss ss	1,1
Distribution Line Transformers Distribution Street & Customer Lighting	TACRT TACRT	ACRLTC ACRSCL	Cust07 CO4	63 63	69 69	1 1		, ,	69 69		
Property Taxes Distribution Primary & Secondary Lines											
Primary Customer Secondary Customer	MAX MAX	PTDPLC PTDSLC	Cust08 Cust07	60 KB	599,055 \$ 157,490 \$	271,659 71,489	\$ 198,907 \$ 52,344		ω ω	113 \$	15,515 4,083
Distribution Line Transformers Distribution Street & Customer Lichting	XAT9 XAT9	PTDLTC PTDSCL	Cust07 C04	69 69	322,699 \$	146,482	\$ 107,254	\$ 44,491	w > w	49 49	8,366
				,				•	•	,	

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Description	R.	Nette	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	& Large Commind TOD Primary LCIP	1	Large Commind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Lo	High Load Factor Primary HLFP
Net Cost Bate Base Distribution Prinary & Secondary Lines Primary Customer Secondary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	87 87 87 87 88 88	RBDPLC RBDSLC RBDLTC RBDSCL	YECust08 YECust07 YECust07 YECust04		<i>ର ବା ବା ବା</i>	 	5,917 ********		9,704 8 2,559 8 5,205	** ** ** **	10,177
Total Other Customer Rate Base		RBT		\$ 72,424	69	w	5,917 \$		\$ 17,467	₩	10,177
Rate of Return				9.59%	% 50.90%		7.18%	8.75%	8.80%		7.04%
Other Customer Return				\$ 6,947		65	425 \$	ı	\$ 1,536		717
Operation and Maintenance Expenses Distribution Primary & Secondary Lines Primary Outstoner Secondary Customer Distribution Line Transformers Distribution Line Transformers	MOT MOT MOT MOT	OMBPLC OMBSLC OMBSCL OMBSCL	Cust08 Cust07 Cust07 C04	**************************************	, , , , , , , , , , , , , , , , , , ,	<i>બ</i> જ બ લ	88	12 t · t · t		ச் சூ சூ சூ	1,589
Depreciation Expenses Distribution Primary & Secondary Lines Primary Customer Secondary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	TDEPR TDEPR TDEPR	DEDPLC DEDSLC DEDLTC DEDSCL	CustO8 CustO7 CustO7 CO4	ক ক ক ক ১. ১. ১. ১. ১. ১. ১. ১. ১. ১. ১. ১. ১. ১	 ଜ ଟ ବ୍ୟ	<i></i>	சை சை சை ந		ა ა ა ა ა ა ა ა ა ა ა ა ა ა ა ა ა ა ა	எசை ச	624
Accretion Expenses Distribution Primary & Secondary Lines Primary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	TACRT TACRT TACRT	ACRPLC ACRSLC ACRLTC ACRCTC	Cust08 Cust07 Cust07 C04	, , , ,	எசை	અ જ જ જ	** ** **	, , , ,	, , , , , , , , , , , , , , , , , , ,	ଖ ର ଧ କ	
Property Taxes Distribution Primary & Secondary Lines Primary Customer Secondary Customer Distribution Line Transformers Distribution Street & Customer Lighting	PTAX PTAX PTAX PTAX	PTDPLC PTDSLC PTDLTC PTDSCL	CustOB CustO7 CustO7 CO4	கை கை க	<i>୬</i> ଫ ଫ ଫ	69 69 69	ε. ' ' ' ' ' ' ' ' ' '		**************************************	୫୫୫୫	ξ, , , .

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				Coal Mining Power	Coal Mining Power	Large Power Mine	Large Power Mine Power TOD	Combination Off-	
Description	Ref	Name	Allocation Vector	Primary MPP	Transmission MPT	Power TOD Primary LMPP	Transmission LMPT	Peak	All Elcetric School AES
Net Cost Rate Base Distribution Briman & Secondary Ince									
Primary Customer	92	RBDPLC	YECust08	\$ 4,970		\$ 473	•	-	
Secondary Customer	22 8	RBDSLC PROLIC	YECust07			, ,	e e	\$ 438,672	5 36,815
usurbuton Line I rationmers Distribution Street & Customer Lighting	2 22	RBDSCL	YECust04		,	,			
Total Other Customer Rate Base		RBT		\$ 4,970	i 69	\$ 473	, 6	\$ 2,994,603	\$ 123,550
Rate of Return				12.95%	11.47%	9.46%	10.05%	-11.62%	16.22%
Other Customer Return				\$		45	· ·	\$ (348,086)	\$ 20,045
Operation and Maintenance Expenses									
Distribution Primary & Secondary Lines Primary Customer	TOM	OMDPLC	Cust08	794		\$ 72	, es		
Secondary Customer	M S	OMDSTC	Cust07			, ,	· ·	\$ 77,841 \$ 52,876	\$ 2.071
Databution Birse Tensionners Distribution Birset & Customer Lighting	MO D	OMDSCL	C04		. 69	•			
Depreciation Expenses Distribution Primary & Secondary Lines									
Primary Customer Secondary Customer	TDEPR TDEPR	DEDPLC	Cust08 Cust07	312		, 28 *		\$ 104,980 \$ 27,626	\$ 4,111 \$ 1,082
Distribution Line Transformers Distribution Street & Customer Lighting	TDEPR TDEPR	DEDLTC DEDSCL	Custo7 CO4	, , 	, i	, ,	 	56,607	\$ 2,217 \$
Accretion Expenses Distribution Primary & Secondary Lines	1	i i	i c	e	6	·	,		
Primary Customer Secondary Customer	TACR	ACRSLC	Cust07	s 49 4	, (· ·	· ·	, • ••• ••	, ·
Distribution Live Transformers Distribution Street & Customer Lighting	TACRI	ACRLIC	CO4	, ,	, , , ,		9 49		
Property Taxes Distribution Primary & Secondary Lines									;
Primary Customer Secondary Customer	PTAX PTAX	PTDPLC PTDSLC	Cust08 Cust07						346
Distribution Line Transformers Distribution Street & Customer Lighting	PTAX PTAX	PTDLTC PTDSCL	Custo7	, , 6-6-	v 1	i i	 	4 to	90 '

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Particular Par	18 18 18 18 18 18 18 18	Description	Ref	Name	Allocation	Eleci	Electric Space Heating Rider 33	Water	Water Pumping M	Special Contracts
RBDPLC YECU4607 S 72,549 S 5,591 S	Secondary Lines RB RBDPLC YECJustOR S 72,949 S 22,772 RB RBDPLC YECJustOT S 19,256 S 5,891 RBDPLC YECJustOT S 19,266 S 5,891 RBDPLC YECJustOT S 19,266 S 5,891 RBDPLC YECJustOT S 19,266 S 1,347 RBDPLC YECJustOT S 19,131 S 40,899 S 1,347 RBDPLC CustOT S 12,207 S 1,342 S	Net Cost Rate Base								
Part Part	Name Name	Distribution Primary & Secondary Lines	ć	200	2	•	72 040		_	,
Page Page	Fig. Fig.	Primary Customer	2 6	RBDSLC	YECUSTO7	9 69	19,236	• 69		٠
### ### ### ### ### ### ### ### ### ##	### ### ### ### ### ### ### ### ### ##	Distribution Line Transformers	22	RBDLTC	YECust07	•	39,128	· 69		•
Secondary Lines	Secondary Lines	Distribution Street & Customer Lighting	88	RBDSCL	YECust04	so.	Ť	6	49	•
Secondary Lines	Secondary Lines Fight Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Secondary Lines Figh Figh Figh Secondary Lines Figh F	Total Other Customer Rata Base		RBT		€9	131,313	6		•
Secondary Lines	Secondary Lines TOM OMDPLC CustOB S 12,207 \$ 1,342 1,342	Rate of Return					9:30%		3.28%	9.22%
TOM OMDPLC Cust08	TOM OMDPLC CustOB	Other Customer Return				₩	12,207	•		Ţ
TOM OMDPLC CustOP 1,1450 5 3,466 5	TOM OMDPLC CustOP	Operation and Maintenance Expenses								
storner TOM OMDSLC Cust07 \$ 3.33 \$ 1,009 \$ 1,0	### Secondary Lines #### DEDPLC CustO7 \$ 3.333 \$ #### DEDPLC CustO7 \$ 2.264 \$ #### DEDPLC CustO7 \$ 2.264 \$ #### DEDPLC CustO7 \$ 2.264 \$ #### DEDPLC CustO7 \$ 2.264 \$ #### DEDPLC CustO7 \$ 2.264 \$ #### DEDPLC CustO7 \$ 2.264 \$ #### DEDPLC CustO7 \$ 2.424 \$ #### DEDPLC CustO7 \$ ##### DEDPLC CustO7 \$ ##### DEDPLC CustO7 \$ ##### DEDPLC CustO7 \$ ##### DEDPLC CustO7 \$ ##### DEDPLC CustO7 \$ ###### DEDPLC CustO7 \$ ##### DEDPLC CustO7 \$ ###### DEDPLC CustO7 \$ ###### DEDPLC CustO7 \$ ###### DEDPLC CustO7 \$ ####### DEDPLC CustO7 \$ ######### DEDPLC CustO7 \$ ###################################	Distribution Primary & Secondary Lines Primary Customer	MOT	OMDPLC	CustOB	ь	11,450	69	3,466	•
Definition Def	Total Customers Total Cust	Secondary Customer	WO F	OMDSEC	Cust07	63 6	333	69 6	000, 8, 8,	1 4
Toping T	Desire at the finance of the finance at the	Distribution Line Transformers Distribution Street & Customer Lighting	W O	OMDSCI	C04 C04	<i>»</i> «	46 '	a 49	9 49	
TOEPR DEDPLC Cust08 \$ 4,495 \$ 1,361	TOEPR DEDPLC CustOB \$ 4,495 \$ storest TOEPR DEDPLC CustO7 \$ 1,183 \$ storest & Customer Lighting TOEPR DEDLTC CustO7 \$ 1,183 \$ storest & Customer Lighting TOEPR DEDLTC CustO7 \$ 2,424 \$ storest & Customer Lighting TACRT ACRPLC CustO7 \$ 5	Depreciation Expenses Distribution Primary & Secondary Lines								
### PEDELIC Custor	TOPPR DEDIC CustOf 1,155 1,1	Primary Customer	TOEPR	DEDPLC	Cust08	•	4,495	•	1,361	•
TOEPR DEDSCL CO4 \$ - \$ - \$	TOEPR DEDSCL CO4 \$ - \$	Secondary Customer Distribution Line Transformers	TOEPR	DEDLIC	Cust07	or en	2,424	ሳ ቀን	8 4 8 4 8 8	
TACRT ACRPLC CustOB S C S C S C S C S C S C S C S C C	TACRT ACRPLC CustOB S S S	Distribution Street & Customer Lighting	TOEPR	DEDSCI	SG	**		63	1	•
TACRT ACRPLC CustOB S S S S S S S S S	TACRT ACRPLC CustOB S	Accretion Expenses Distribution Primary & Secondary Lines								
Transformers	TACKT TACK	Primary Customer	TACRT	ACRPLC	Cust08	65 V	, ,	⇔ €		
The first of the first and t	The first content is a content in the first conte	Secondary Customer	TACAT	ACRI TO	Cuetto7	9 65	٠,	•	•	•
inary & Secondary Lines PTAX PTDPLC Cust08 \$ 382 \$ 116 \$ stoner PTAX PTDSLC Cust07 \$ 100 \$ 30 \$ PTAX PTDLTC Cust07 \$ 206 \$ 62 \$	innery & Secondary Lines PTAX PTDPLC Cust08 \$ 382 \$ 382 \$ 100 \$ 100 \$ 100 \$ 100 \$ 206 \$	Listribution Line states of the Distribution Street & Customer Lighting	TACRI	ACRSCL	600		٠	• •	,	
PTAX PTDPLC Cust08 \$ 382 \$ 116 \$ PTAX PTDSLC Cust07 \$ 100 \$ 30 \$ PTAX PTDLTC Cust07 \$ 206 \$ 62 \$	PTAX PTDPLC Cust08 \$ 382 \$ PTAX PTDSLC Cust07 \$ 100 \$ PTAX PTDLTC Cust07 \$ 206 \$ PTAX PTDSCL CO4 \$. \$	Property Taxes Distribution Primary & Secondary Lines								
PTAX PTDLTC Custo7 \$ 206 \$ 62 \$	PTAX PTDLTC Custo7 \$ 206 \$	Primary Customer	PTAX	PTDPLC	Cust08	४ २ स	382	69 66	116 ** **	
	PTAX PTDSCL CO4 \$	Distribution Line Transformers	PTAX	PTDLTC	Cust07	· 64 ·	706	• • • •	85	•

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			Allocation		Total	Residential	All Electric Residential		General Service Secondary	General Service Primary	Combin	Combined Light & Power
Description	Ref	Name	Vector		System	Rate RS	Rate FERS	, I	688	285		LF3
Other Taxee Distribution Demon & Secondary Lines												
Primary Customer	OTAX	OTDPLC	Cust08	49	420,358 \$	190,624	•	39,574 \$	25,897	6/	€9 :	10,887
Secondary Customer	OTAX	OTDSLC	Cust07	₩.	110,511 \$	50,164	•	36,730 \$	15,238		69 E	2,865
Distribution Line Transformers	OTAX	OTDLTC	Cust07	69 (226,439 \$	102,787	w 6	75,260	31,219		n 4	0/8'6
Distribution Street & Customer Lighting	OTAX	OIDSCF	\$	*	\$ 50g'/SL	•	•	•	ı		,	
Gain Disposition of Allowances												
Disciplation running a decordery Lines Primary Customer	GAIN	OTDPLC	Cust08	**	4	•	•	•		,	67	,
Secondary Customer	GAIN	OTDSLC	Cust07	69	•	•	€9	€ 5		•	٠,	
Distribution Line Transformers	GAIN	OTDLTC	Cust07	49	•	•	69	• •		•	6	į
Distribution Street & Customer Lighting	GAIN	OTDSCL	8	69	,	•	60	•	1		.	4
State and Federal Income Taxes			TXINCPF		4 433,626.15	100,887.04		(63,654.90)	976,476.60	2,164.11		214,404.78
Total Other Customer Expenses Before Adjustment				49	50,844,565 \$	18,836,524	69	13,654,477 \$	6,666,982	\$ 7,083	₩	1,284,451
Expense Adjustment				69	(2,726,770) \$	(1,070,329)		(702,877) \$	(202,341) \$	\$ (321) \$	69	(69,036)
incremental Income Taxes					3,838,026.35	1,320,467.40		,021,499.48	465,894.06	(211.52)		106,651.42
Total Other Customer Expenses				•	51,955,822 \$	19,086,663	69	13,973,100 \$	6,930,536	\$ 6,551	₩	1,322,066
Other Customer Return				65	15,504,839 \$	3,236,840	€9	2,264,856 \$	2,543,384	\$ 3,305	45	553,716
TOTAL OTHER CUSTOMER COSTS				69	67,460,661 \$	22,323,503	69	16,237,956 \$	9,473,920	\$ 9,855	ø	1,875,783

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			Allocation	Combined Light & Power	Combined Light & Power	Large Comm/Ind TOD Primary	Large Comm/Ind TOD Transmission	High Load Factor Secondary	High Load Factor Primary	actor
Description	Ref	Name	Vector	T.P.P	Tb1	dio1	rcıt	HFS		1
Other Taxes										
Distribution Primary & Secondary Lines				•	,				•	20
Primary Customer	OTAX	OTDPLC	Cust08	\$ 258	,	2 5	, ·	99 ·	*	ř
Secondary Customer	OTAX	OTDSLC	Cust07	1 69		,	•	69	€₽	
Distribution Line Transformers	OTAX	OTDLTC	Cust07	•	•	, \$, •••	6	69	
Distribution Street & Customer Lighting	OTAX	OTDSCL	200	•		· •••	·	· ·	.	
Gain Disposition of Allowances										
Distribution Primary & Secondary Lines										
Primary Customer	GAIN	OTDPLC	Cust08	· •	•	·	·	•	v ə	ı
Secondary Customer	CAIN	OTDSLC	Cust07			•			69 ·	
Distribution Line Transformers	GAIN	OTDLTC	Cust07	, 49	•		·	•	.	Ì
Distribution Street & Customer Lighting	GAIN	OTDSCL	2	•	•	۱ د	, v	·	və	
State and Federal Income Taxes			TXINCPF	2,885.86	•	127.08	-	532.42	7	220.90
Total Other Customer Expenses Before Adjustment				\$ 18,846	, en	1,488	, (s	3,935	67)	2,523
Expense Adjustment				\$ (1,036) \$		\$ (36) \$	•	\$ (238) \$		(190)
Incremental Income Taxes				1,097.28	***************************************	106.99	,	342.58		172.05
Total Other Customer Expenses				\$ 18,907		\$ 1,503		\$ 4,040	89	2,505
Other Customer Return				\$ 6,947	•	\$ 425	•	\$ 1,536	69	717
TOTAL OTHER CUSTOMER COSTS				\$ 25,854	· •	\$ 1,928		\$ 5,576 \$		3,222

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				Coat Mining Power	Coal Mining Power	Large Power Mine	Large Power Mine Power TOD	Combination Off-	
Description	Ref	Name	Allocation Vector	Primary MPP		Power TOD Primary LMPP	Transmission LMPT	Peak CWH	All Eicetric School AES
Other Taxes									
Distribution Primary & Secondary Lines						,			
Primary Customer	OTAX	OTDPLC	Cust08	8	, •>	N		407.9	245
Secondary Customer	OTAX	OTDSLC	Cust07	•	•	•		- 546	ъъ
Distribution Line Transformers	OTAX	OTDLTC	Cust07	· •	•			\$ 3,372	132
Distribution Street & Customer Lighting	OTAX	OTDSCL	8	· •	•			·	, (9
Gain Disposition of Allowances									
Distribution Primary & Secondary Lines			;	,					
Primary Customer	GAIN	OTDPLC	CustOB	·	, es	1			, ,
Secondary Customer	GAIN	OTDSIC	Cust07	•	•				,
Distribution Line Transformers	GAIN	OTDLTC	Cust07	•	•				ı e
Distribution Street & Customer Lighting	GAIN	OTDSCL	5	•	•			, es	,
State and Federal Income Taxes			TXINCPF	282.53		16.52		(273,496.00)	12,042.81
Total Other Customer Expenses Before Adjustment				1,434	•	\$ 121	,	\$ 341,160	\$ 36,111
Expense Adjustment				\$ (119) \$	•	s (2)		\$ (17,765) \$	\$ (1,642)
incremental income Taxee				100.25	-	9.23	i sone;	25,968.71	1
Total Other Customer Expenses				\$ 1,415	, ss	\$ 123	, 49	\$ 349,364	\$ 34,470
Other Customer Return				\$ 644		\$ 45	9	\$ (348,086) \$	\$ 20,045
TOTAL OTHER CUSTOMER COSTS				\$ 2,059		\$ 168	,	\$ 1,278	\$ 54,514

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	ì	į	Allocation	Electric Space Heating Rider	Water Pumping	Bujd	Special
Description	Ne.	Nati Pa	AACIO	3			
Other Taxes							
Distribution Primary & Secondary Lines	1		6		•	ě	
Primary Customer	≨	מומני	20800	•	•	5 6	•
Secondary Customer	OTAX	OTDSLC	Cust07	9	•	7	
Distribution Line Transformers	OTAX	OTDLTC	Cust07	\$	•	4 ∾	
Distribution Street & Customer Lighting	OTAX	OTDSCL	8	•	•	.,	
Gain Disposition of Allowances							
Distribution Primary & Secondary Lines				,	,	•	
Primary Customer	GAIN	OTDPLC	Cust08	·	.	ьэ ·	
Secondary Customer	GAIN	OTDSLC	Cust07	, ea	€9	69	•
Distribution Line Transformers	GAIN	OTDLTC	Cust07	•	€9	€	•
Distribution Street & Customer Lighting	GAIN	отрѕсг	9 7	•	~	•	•
State and Federal Income Taxes			TXINCPF	2,286.30		193.31	
Total Other Customer Expenses Before Adjustment				\$ 28,606	••	8,161 \$	
Expense Adjustment				\$ (1,961) \$	\$ ((447) \$	•
Incremental Income Taxes				4,847.32		373.67	
Total Other Customer Expenses				\$ 31,492	€	8,088 \$	•
Other Customer Return				\$ 12,207 \$	**	1,342 \$	
TOTAL OTHER CUSTOMER COSTS				\$ 43,699	••	9,430 \$	•

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KU Cost of Service Study
Mixed Customer Costs

								General Service	General Service	Combined Light &	ight &
Description	Ref	Name	Allocation Vector		Total	Residentiat Rate RS	All Electric Residential Rate FERS	Secondary GSS	GSP	LPS	
Not Cost Bate Been											
Net Cost Nate Little Customer Accounts Expense	82	RBCAE	YECust05	•	3,324,155 \$	1,200,331	\$ 893,559	\$ 407,506	\$ 5,015	45	685,277
Total Mixed Customer Rate Base		RBT		₩.	3,324,155 \$	1,200,331	\$ \$93,559	\$ 407,506	\$ 5,015	w	685,277
Rate of Return					6.17%	3.38%	3.17%	8.60%	14,85%		10.12%
Mixed Customer Return				•	205,022 \$	40,533	\$ 28,361	\$ 35,034	\$ 745	6 4	69,338
Operation and Maintenance Expenses Customer Accounts Expense	₩O1	OMCAE	YECust05	₩	26,700,492 \$	960'669'6	7,101,628	\$ 3,240,458	\$ 40,387	vî e≄	5,539,431
Depreciation Expenses Customer Accounts Expense	TDEPR	DECAE	YECust05	•		•	·	, \$, **	w	
Accretion Expenses Customer Accounts Expense	TACRT	ACRCAE	YECust05	•		,	ν,	, 69	,	69	ı
Property Taxes Customer Accounts Expense	PTAX	PTCAE	YECust05	69		٠	, 69	; 89	·	•	
Other Taxes Customer Accounts Expense	OTAX	OTCAE	YECust05	•	.	٠	' ∽	, 27	, sp	v,	,
Gain Disposition of Allowances Customer Accounts Expense	GAIN	OTCAE	YECust05	69	49		· •>	, sa	, \$2	es.	
State and Federal income Taxes			TXINCPF		58,626.40	1,263.34	(797.11)	13,450.58	487.81	8	26,848.55
Total Mixed Customer Expenses Before Adjustment				€9	26,759,119 \$	9,700,360	\$ 7,100,829	\$ 3,253,908	\$ 40,875	€ 0	5,566,280
Expense Adjustment				€9	(1,435,079) \$	(551,194)	\$ (365,522)	\$ (98,755)	\$ (1,851)	64	(299,172)
Incremental Income Taxes					50,750.71	16,535.37	12,791.59	6,417.50	(47.68)		13,355.28
Total Mixed Customer Expenses				•	25,374,791 \$	9,165,701	\$ 6,748,099	3,161,571	38,976	6 9	5,280,463
Mixed Customer Return				49	205,022 \$	40,533	\$ 28,361	\$ 35,034	\$ 745	4	69 338
TOTAL MIXED CUSTOMER COSTS				49	25,579,813 \$	9,206,234	\$ 6,776,460	\$ 3,196,605	\$ 39,721	€÷	5,349,801

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OFFICE OF THE AT. JY GENERAL KU Cost of Service Study
Mixed Customer Costs

Passainflas	Ĭ	5 6	Allocation	Combined Light & Power		Combined Light & Power LPT	Large Commind TOD Primary LCIP	Large Commind TOD Transmission LCIT		High Load Factor Secondary HLFS	49. 19. 19.	High Load Factor Primary HLFP
Net Cost Rate Base Customer Accounts Expense	RB	RBCAE	YECust06	49	16,325 \$	160	\$ 2,967	\$ 427	\$	4,375	₩.	4,588
Total Mixed Customer Rate Base		RBT		↔	16,325 \$	160	\$ 2,667	\$ 427	4	4,375	₩	4,588
Rate of Return					9.59%	20.90%	7.18%	8.75%	%	8.80%		7.04%
Mixed Customer Return				w	1,566 \$	33	\$ 192	es 69	37	385	↔	323
Operation and Maintenance Expenses Customer Accounts Expense	TOM	OMCAE	YECust05	₩	131,042 \$	658	\$ 22,342	\$ 3,437	•	35,231	₩.	37,809
<u>Depreciation Expenses</u> Customer Accounts Expense	TDEPR	DECAE	YECust05	₩	,	,	· •	·	€9		€9	•
Accretion Expenses Customer Accounts Expense	TACRT	ACRCAE	YECust05	ø	,	,	· •	•	↔	•	ø	i
Property Taxes Customer Accounts Expense	PTAX	PTCAE	YECust05	•	,	,	t 69	,	ø	•	••	
Other Taxes Customer Accounts Expense	OTAX	OTCAE	YECust05	6	•	,	· ·	•	€	•	**	i
Gein Disposition of Allowances Customer Accounts Expense	GAIN	OTCAE	YECust05	69	,	,	· •	· •	49	•	69	
State and Federal income Taxes			TXINCPF		650.50	16.42	57.29	13.76	, go	133.34		99.58
Total Mixed Customer Expenses Before Adjustment				es	131,693 \$	976	\$ 22,399	\$ 3,451	₩	35,364	69	37,908
Expense Adjustment				49	(7,239)	3 222	\$ (1,385)	\$ (218)	\$	(2,136)	69	(2,857)
Incremental Income Taxes		:			247.34	4.19	48.23	7.46	9	85.80		77.56
Total Mixed Customer Expenses				₩	124,701 \$	1,102	\$ 21,062	\$ 3,240	₩	33,314	•	35,130
Mixed Customer Return				69	1,566	33	\$ 192	3	37 \$	385	•	323
TOTAL MIXED CUSTOMER COSTS				69	126,267 \$	1,136	\$ 21,254	\$ 3,278	↔ დ	33,699	*	35,453

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OFFICE OF THE A1 ... £Y GENERAL KU Cost of Service Study Mixed Customer Costs

				Coal Mining Power	ദ	Large Power Mine	Large Power Mine Power TOD	Combination Off-	: :
Description	Ref	Name	Allocation	Primary MPP	Transmission	Power 100 Primary LMPP	Transmission	CWH CWH	All Elcuthe School
Net Cost Rate Base Customer Accounts Expense	88	RBCAE	YECust05	1,120	747	213	\$ 640	\$ 28,125	\$ 1,547
Total Mixed Customer Rate Base		RBT		\$ 1,120	\$ 747	\$ 213	\$ 640	\$ 28,125	1,547
Rate of Return				12.95%	11,47%	9.46%	10.05%	-11.62%	16.22%
Mixed Customer Return				\$ 145	98	20	84 64	\$ (3,269)	\$ 251
Operation and Maintenance Expenses Customer Accounts Expense	TOM	OMCAE	YECust05	\$ 9,452	\$ 6,445	\$ 1,719	8, 6,015	\$ 238,647	\$ 12,460
Decreciation Expenses Customer Accounts Expense	TDEPR	DECAE	YECust05	·	, •	· •	,	· ·	1 69
Accretion Expenses Customer Accounts Expense	TACRT	ACRCAE	YECust05	·	· •			· •>	
Property Taxes Customer Accounts Expense	PTAX	PTCAE	YECust05	r es	· •	, us		, •	·
Other Taxes Customer Accounts Expense	OTAX	OTCAE	YECust05	1 45	· •	· •	,	· ·	, 19
Gen Disposition of Allowances Customer Accounts Expense	GAIN	OTCAE	YECust05	49	••			· •	(***
State and Federal Income Taxes			TXINCPF	63.68	35.21	7.45	25.48	(2,568.61)	150.80
Total Mixed Customer Expenses Before Adjustment				\$ 9,516	\$ 6,480	1,726	\$ 6,041	\$ 236,078	\$ 12,611
Expense Adjustment				\$ (191) \$	(659)	(66)	\$ (941) \$	\$ (12,293)	\$ (573)
Incremental income Taxes				22.60	15.09	4,16	11.69	243.89	t
Total Mixed Customer Expenses				\$ 8,747	5,836	\$ 1,632	5,111	\$ 224,029	\$ 12,037
Mixed Customer Return				\$ 145	\$	\$ 20	\$	\$ (3,269)	\$ 251
TOTAL MIXED CUSTOMER COSTS				\$ 8,892	\$ 5,922	\$ 1,652	\$ 5,176	\$ 220,760	\$ 12,288

OFFICE OF THE AT. "Y GENERAL.
KU Cost of Service Study
Mixed Customer Costs

Description	Ref	Neme	Allocation Vector	Electric Space Heating Rider 33	Space Rider	Water Pumping M	Bujdan		Special Contracts
Net Cost Rate Base Customar & property Presess	82	RBCAE	YECusto5	ક	3.737	₩	512	€9	213
Total Mixed Customer Rate Base		RBT		49	3,737	₩	512	69	213
Rate of Return					9.30%		3.28%		9.22%
Mixed Customer Return				49	748	•	4	•	20
Operation and Maintenance Expenses Customer Accounts Expense	TOM	OMCAE	YECust05	ઝ	30,967	5	4,125	₩9	1,719
Depreciation Expanses Customer Accounts Expanse	TDEPR	DECAE	YECust05	49	•	49	,		
Accretion Expenses Customer Accounts Expense	TACRT	ACRCAE	YECust05	w	•	w	,	•	•
Property Taxes Customer Accounts Expense	PTAX	PTCAE	YECust05	ь	,	₩	,	6	
Other Taxes Customer Accounts Expense	OTAX	OTCAE	YECust05	w	ı	49	1	4	•
Gain Disposition of Allowances Customer Accounts Expense	GAIN	OTCAE	YECust05	4	•	•			•
State and Federal income Taxes			TXINCPF		65.07		2.42		11.56
Total Mixed Customer Expenses Before Adjustment				ø	31,032	s,	4,127	₩	1,730
Expense Adjustment				69	(2,128)	69	(226)	5 7	(128)
Incremental income Taxes					137.95		4.68		(0.57)
Total Mixed Customer Expenses				69	29,042	₩	3,906	₩	1,602
Mixed Customer Return				49	श्र	•	17	69	8
TOTAL MIXED CUSTOMER COSTS				()	29,389	₩	3,923	49	1,621

Exhibit DHBK - 7

Electric Cost of Service StudySummary of Cost Categories

OFFICE OF THE A1. Y CENERAL
KU Cost of Service Study
Cost Summary
12 Months Ended
September 30, 2003

Aklocat on Description Ref Name Vector	Allocati on Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP	Combined Light & C. Power LPS	Combined Light & Co Power LPP	Combined Light & Power LPT
TOTAL OFF PEAK DEMAND COSTS	4	128,473,938 \$	16,711,471	\$ 19,008,175 \$	10,088,542 \$	612,329 \$	38,393,022 \$	9,156,403 \$	259,661
TOTAL WINTER PEAK DEMAND COSTS	49	64,048,431 \$	8,149,197	\$ 18,958,942 \$	4,898,526 \$	313,839 \$	15,339,894 \$	3,363,628 \$	85,330
TOTAL SUMMER PEAK DEMAND COSTS	49	\$ 096,779,78	6,440,449	\$ 5,380,105 \$	4,536,492 \$	164,017 \$	11,959,490 \$	2,487,725 \$	81,158
TOTAL NON-TIME-DYFFERENTIATED DEMAND COSTS	4	45,200,931 \$	8,295,247	\$ 11,572,229 \$	7,699,496 \$	203,337 \$	10,105,281 \$	1,694,537 \$	
TOTAL ENERGY COSTS	₩	359,031,408 \$	56,410,297	\$ 65,261,824 \$	24,786,984 \$	1,141,929 \$	86,602,099 \$	21,208,920 \$	438,460
TOTAL CUSTOMER CHARGE COSTS	•	25,335,846 \$	8,208,549	\$ 6,096,481 \$	5,698,733 \$	15,921 \$	3,682,172 \$	\$ 888'68	4,592
TOTAL OTHER CUSTOMER COSTS	49	67,480,881 \$	22,323,503	\$ 18,237,956 \$	9,473,920 \$	9,855 \$	1,875,783 \$	25,854 \$	
TOTAL MIXED CUSTOMER COSTS	45	25,579,813 \$	9,206,234	\$ 8,776,480 \$	3,198,605 \$	39,721 \$	5,349,801 \$	126,267 \$	1,136
TOTAL COSTS FROM COST ANALYSIS	•	752,808,989 \$	135,742,948	\$ 149,290,172 \$	70,359,298 \$	2,500,948 \$	173,307,543 \$	38,153,221 \$	870,335
Total Pro-forma Operating Expenses Net Operating Income Pro-Forma TOTAL COSTS FROM ALLOCATED PROFORMA	10 to 10	857,248,054 \$ 95,562,935 \$ 752,808,989 \$	124,386,439 11,376,509 135,742,948	\$ 137,093,613 \$ \$ 12,196,560 \$ \$ 149,290,172 \$	57,808,414 \$ 12,550,884 \$ 70,359,298 \$	1,959,153 \$ 541,795 \$ 2,500,948 \$	144,972,436 \$ 28,335,107 \$ 173,307,543 \$	32,302,335 \$ 5,850,886 \$ 38,153,221 \$	695,259 175,077 870,335
REVENUES TO BE COLLECTED THROUGH BASE RATES		₩	133,980,104	\$ 144,050,816 \$	68,398,634 \$	2,484,847 \$	170,703,243 \$	37,363,635	567,364
ADJUSTMENT FACTOR FOR OTHER REVENUES			0.987013	0.964905	0.972134	0.993582	0.984973	0.979305	0.651891
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES		ø.	18,494,445	\$ 18,341,081 \$	9,807,410 \$	\$ 786,808	37,816,089 \$	8,966,910 \$	189,271
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES		**	8,043,367	\$ 18,291,648 \$	4,762,021	311,819 \$	15,109,381 \$	3,294,017 \$	55,628
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES		4.9	6,356,810	\$ 5,191,290 \$	4,410,076 \$	162,961 \$	11,779,774 \$	2,436,241 \$	52,905
NON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATES		4	8,187,519	\$ 11,166,100 \$	7,484,938 \$	202,028 \$	9,953,429 \$	1,659,468 \$	
ENERGY COSTS TO BE COLLECTED IN BASE RATES		•	55,677,717	\$ 82,971,453 \$	3 24,076,816 \$	1,134,578 \$	85,300,726 \$	20,769,998 \$	285,828
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES		₩	8,099,974	\$ 5,882,524	\$ 5,539,930 \$	15,818 \$	3,626,840 \$	88,028 \$	2,993
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES		•	22,033,596	\$ 15,868,083	\$ 9,209,915 \$	8,792 \$	1,847,595 \$	25,319 \$	
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES		**	9,086,676	\$ 6,538,639	\$ 3,107,527 \$	39,465 \$	5,269,410 \$	123,653 \$	740
TOTAL COSTS TO BE COLLECTED IN BASE RATES		•	133,980,104	\$ 144,050,816 \$	68,398,634 \$	2,484,847 \$	170,703,243 \$	37,363,635 \$	567,384
COSTS VARYING WITH OFF PEAK DEMAND		**	16,494,445	\$ 18,341,081	\$ 9,807,410 \$	\$ 786,387	37,816,089 \$	8,986,910 \$	169,271
COSTS VARYING WITH WINTER DEMAND		•	8,043,367	\$ 18,291,646	4,762,021 \$	311,819 \$	15,109,381 \$	3,294,017 \$	55,626
COSTS VARYING WITH SUMMER DEMAND		**	6,356,810	\$ 5,191,290	\$ 4,410,078 \$	162,961 \$	11,778,774 \$	2,436,241 \$	52,905
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND		•	8,187,519	\$ 11,186,100 \$	\$ 7,484,938 \$	202,028 \$	9,953,429 \$	1,659,468 \$	•
COSTS VARYING WITH ENERGY		•	76,689,086	\$ 78,343,127	\$ 33,621,117 \$	1,148,616 \$	87,715,337 \$	20,808,623 \$	285,908
COSTS VARYING WITH NUMBER OF CUSTOMERS		44	16,208,877	\$ 11,717,572	\$ 8,313,071 \$	51,037 \$	8,329,234 \$	196,376 \$	3,654
								_	Exhibit DHBK - 7 Page 1 of 3

OFFICE OF THE A1. JV CENERAL
KU Cost of Service Study
Cost Summary
12 Months Ended
September 39, 2003

TOTAL OFF PEAK DEMAND COSTS TOTAL WINTER PEAK DEMAND COSTS TOTAL SUMMER PEAK DEMAND COSTS TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS		100			115	MPP	-	- III	
TOTAL WINTER PEAK DEMAND COSTS TOTAL SUMMER PEAK DEMAND COSTS TOTAL NON-TIME-DIFFERENTATED DEMAND COSTS	•	16,578,737	5,278,572	\$ 3,351,484	\$ 5,856,789	\$ 1,380,414 \$	1,095,966	\$ 512,941	1,158,483
TOTAL SUMMER PEAK DEMAND COSTS TOTAL NON-TIME-DIFFERENTATED DEMAND COSTS	•	5,702,827	7 \$ 1,450,893	1,084,968	\$ 1,978,147	6 619,249 \$	504,274	\$ 212,589 \$	572,016
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS	•	3,967,201	1 \$ 872,589	\$ 794,374	\$ 1,315,418	\$ 327,872 \$	263,593	\$ 107,934 \$	296,597
	•	2,585,107		\$ 160,913	\$ 783,417	\$ 296,368 \$		\$ 119,205 \$	
TOTAL ENERGY COSTS	•	43,482,439	9 \$ 12,702,062	\$ 8,052,613	\$ 14,892,791	\$ 2,673,827 \$	2,277,883	\$ 1,193,121 \$	2,516,099
TOTAL CUSTOMER CHARGE COSTS	us.	27,668	8 \$ 8,778	\$ 20,436	\$ 22,925	\$ 14,230 \$	13,063	\$ 3,514 \$	7,554
TOTAL OTHER CUSTOMER COSTS	es.	1,928	· ••	\$ 5,578	\$ 3,222	\$ 2,059 \$		\$ 168 \$	
TOTAL MIXED CUSTOMER COSTS	6	21,254	4 \$ 3,278	\$ 33,699	35,453	\$ 8,892 \$	5,922	\$ 1,652 \$	5,178
TOTAL COSTS FROM COST ANALYSIS	69	72,367,161	1 \$ 20,312,170	\$ 13,504,088	24,688,163	5,304,912 \$	4,180,401	\$ 2,151,105 \$	4,555,925
Total Pro-forms Operating Expenses Net Operating Income - Pro-Forms	<i>4</i> 0 40	63,663,044 8,684,116	w w	\$ 11,679,331 \$ 1,824,735	\$ 21,775,267 : \$ 2,912,896 :	\$ 4,257,747 \$ \$ 1,047,165 \$	3,429,235	\$ 1,825,094 \$ 326,011	3,781,508
TOTAL COSTS FROM ALLOCATED PROFORMA			1	\$ 13,504,086				s	
REVENUES TO BE COLLECTED THROUGH BASE RATES	63	70,921,209	19,806,850	\$ 13,231,529	\$ 24,658,516	\$ 5,462,791 \$	4,336,246	\$ 2,118,183 \$	5,241,623
ADJUSTMENT FACTOR FOR OTHER REVENUES		0.980019	9 0.980045	0.979818	0.998799	1.029761	1.042286	0.984895	1.150507
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES		16.247,481	5,171,280	\$ 3,283,845	5,849,996	\$ 1,400,902 \$	1,141,976	\$ 080'505	1,332,843
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	· ·	5,588,880	•	4	\$ 1,975,772	8 637,679 \$	525,588	\$ 209,316 \$	658,108
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	ES	3,887,933	3 \$ 855,177	\$ 778,342	1,313,839	\$ 337,629 \$	274,734	\$ 106,282 \$	341,237
NON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATES	ES	2,533,454		\$ 157,666	\$ 782,476	\$ 307,248 \$,	\$ 117,381 \$	
EMERGY COSTS TO BE COLLECTED IN BASE RATES	₩	42,613,628	8 \$ 12,448,598	\$ 7,890,086	\$ 14,874,907	\$ 2,753,403 \$	2,374,181	\$ 1,174,860 \$	2,894,789
CUSTOWER CHARGE COSTS TO BE COLLECTED IN BASE RATES	•	27,115	5 \$ 6,641	\$ 20,026	\$ 22,898	\$ 14,654 \$	13,615	3,461 \$	8,691
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES	•	1,889	sa	5,484	3,218	\$ 2,120 \$		\$ 166 \$	
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES	₩:	20,829	9 \$ 3,212	\$ 33,019	35,410	\$ 9,157 \$	6,172	\$ 1,627 \$	5,855
TOTAL COSTS TO BE COLLECTED IN BASE RATES	**	70,921,209	9 \$ 19,906,850	\$ 13,231,529	\$ 24,658,516	5,462,791 \$	4,336,248	\$ 2,118,183 \$	5,241,823
COSTS VARYING WITH OFF PEAK DEMAND	•	16,247,481	1 \$ 5,171,280	3,283,845	\$ 5,649,996	\$ 1,400,902 \$	1,141,978	\$ 205,090 \$	1,332,843
COSTS VARYING WITH WINTER DEMAND	•	5,588,880	0 \$ 1,421,941	1,063,071	1,975,772	\$ 637,679 \$	\$ 525,588	\$ 208,316 \$	658,108
COSTS VARYING WITH SUMMER DEMAND	•	3,887,933	3 \$ 855,177	\$ 778,342	1,313,839	\$ 337,629 \$	\$ 274,734	\$ 106,282 \$	341,237
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND	•	2,533,454		\$ 157,686	\$ 782,476	\$ 307,248 \$	•	\$ 117,381 \$	•
COSTS VARYING WITH ENERGY	•	42,817,757	7 \$ 12,448,944	7,899,113	\$ 14,881,936	\$ 2,756,508 \$	\$ 2,374,825	\$ 1,175,201	2,895,430
COSTS VARYING WITH NUMBER OF CUSTOMERS	**	45,703	3 \$ 9,508	\$ 49,492	54,498	\$ 22,825 \$	19,123	\$ 4,912 \$	14,005
									Exhibit DHBK-7 Page 2 of 3

OFFICE OF THE AT. Y GENERAL KU Cost of Service Study
Cost Summary

Alfo	C H	Alfocati Combination Off- on Peak	All Elcetric School	75	Electric Space Heating Rider	W	Water Pumping	Special
Description Ref Name Vector	tor	CWH	AES		8		3	Contracts
TOTAL OFF PEAK DEMAND COSTS	69	(16,320)	\$ 1,294,335	δ.	160,908	••	\$ 860'101	4,231,811
TOTAL WINTER PEAK DEMAND COSTS	•	(5,202)	\$ 83,560	₩	55,343	₩	83,839 \$	(216,825)
TOTAL SUMMER PEAK DEMAND COSTS	6/9	(9,364)	\$ 75,472	2	51,293	••	42,675 \$	511,432
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS	*	(11,356)	\$ 119,114	4	86,399	4	172,408 \$	266,439
TOTAL ENERGY COSTS	••	281,345	\$ 2,289,043	<i>6</i> 9	373,276	•	365,308 \$	9,991,212
TOTAL CUSTOMER CHARGE COSTS	49	82,564	\$ 53,318	8	8,759	49	11,732 \$	1,726
TOTAL OTHER CUSTOMER COSTS	•	1,278	\$ 54,514	4	43,699	4	9,430 \$,
TOTAL MIXED CUSTOMER COSTS	*	220,760	\$ 12,288	60	29,389	4	3,923 \$	1,621
TOTAL COSTS FROM COST ANALYSIS	•	523,704	\$ 3,981,645	es Se	810,086	•	796,413 \$	14,787,415
Total Pro-forma Operating Expenses Net Operating Income – Pro-Forma TOTAL COSTS FROM ALLOCATED PROFORMA	w w	1,047,054 (523,350) 523,704	\$ 3,236,126 \$ 745,519 \$ 3,981,645	S to S	678,108 131,959 810,088	w w	722,248 \$ 74,165 \$ 796,413 \$	11,964,903 2,822,513 14,787,415
REVENUES TO BE COLLECTED THROUGH BASE RATES	•	539,320	\$ 3,969,873	رن ده	834,870	49	776,229 \$	133,980,104
ADJUSTMENT FACTOR FOR OTHER REVENUES		1.029619	0.997043	5	1.030621		0.874657	9.060414
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	**	(16,807)	\$ 1,290,508	64 90	185,833	45	104,383 \$	38,341,961
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	**	(5,358)	\$ 83,313	هه	57,038	•	81,715 \$	(1,964,527)
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES	**	(9,643)	\$ 75,249	↔	52,864	•	41,594 \$	4,633,784
NON-TIME DIFF DEMAND COSTS TO BE COLLECTED IN BASE RATES	•	(11,695)	\$ 118,762	Ω ••	88,044	•	168,039 \$	2,414,050
ENERGY COSTS TO BE COLLECTED IN BASE RATES	••	269,138	\$ 2,282,275	ξū.	384,706	•	356,050 \$	90,524,513
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	49	85,028	\$ 53,181	×	10,058	•	11,435 \$	15,634
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES	49	1,318	\$ 54,353	8	45,038	•	9,191 \$,
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES	4	227,343	\$ 12,252	22	30,289	•	3,823 \$	14,690
TOTAL COSTS TO BE COLLECTED IN BASE RATES	49	539,320	\$ 3,969,873	ي م	834,870	4	778,229 \$	133,980,104
COSTS VARYING WITH OFF PEAK DEMAND	49	(16,807)	\$ 1,290,508	es es	165,833	s	104,383 \$	38,341,961
COSTS VARYING WITH WINTER DEMAND	63	(5,358)	\$ 83,313	65	57,038	69	81,715 \$	(1,964,527)
COSTS VARYING WITH SUMMER DEMAND	49	(9,643)	\$ 75,249	6	52,864	44	41,584 \$	4,633,784
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND	49	(11,695)	\$ 118,762	5	89,044	49	168,039 \$	2,414,050
COSTS VARYING WITH ENERGY	49	294,917	\$ 2,337,947	\$ 21	433,003	49	365,652 \$	90,526,094
COSTS VARYING WITH NUMBER OF CUSTOMERS	s.	287,908	\$ 64,094	x	37,088	49	14,847 \$	28,743

Exhibit DHBK-8

Electric Cost of Service Study Customer Charge Calculations

OFFICE OF THE AT. . .. NEY GENERAL KUCost of Service Study
Customer Charge Calculation

Description	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	16,208,877	\$ 11,717,572 \$	8,313,071	\$ 51,037
Customers (Monthly Bills)	2,708,952	1,983,480	822,780	1,128
CUSTOMER CHARGE BASED ON COSTS IN BASE RATES	\$5.98	\$5.91	\$10.10	\$45.25
CURRENT CUSTOMER CHARGE	\$2.82	\$3.85	\$\$	\$4.11
CUSTOMER CHARGE PROPOSED BY KU Percent Increase	\$9.00 219%	\$9.00 134%	\$20.00 387%	\$20.00 387%
Percent Increase Justified Base on Cost in Base Rates	112%	23%	146%	1001%
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL Percent Increase	\$4.24 50%	\$4.24 10%	\$7.84 91 %	\$11.42 178%

OFFICE OF THE A1. ..NEY GENERAL KUCost of Service Study
Customer Charge Calculation

Description	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	\$ 8,329,234 \$	\$ 198,376 \$	\$ 3,654 \$	\$ 45,703 \$	\$ 9,508
Customers (Monthly Bills)	154,716	3,660	24	312	48
CUSTOMER CHARGE BASED ON COSTS IN BASE RATES	\$53.84	\$54.20	\$152.25	\$146.48	\$198.08
CURRENT CUSTOMER CHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CUSTOMER CHARGE PROPOSED BY KU Percent increase	\$75.00	\$75.00	\$75.00	\$120.00	\$120.00
Percent Increase Justified Base on Cost in Base Rates		•		,	•
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL Percent increase	\$53.84	\$53.84	\$53.84	\$89.28	\$89.28

OFFICE OF THE A1. ANEY GENERAL KUCost of Service Study
Customer Charge Calculation

	High Load Factor Secondary	High Load Factor Primary	High Load Factor Coal Mining Power Primary	Coal Mining Power Transmission	Large Power Mine Power TOD Primary
Description	HLFS	ALFF	448	±	
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	\$ 49,492 \$	\$ 54,498	\$ 22,825 \$	\$ 19,123	\$ 4,912
Customers (Monthly Bills)	492	528	264	180	24
CUSTOMER CHARGE BASED ON COSTS IN BASE RATES	\$100.59	\$103.22	\$86.46	\$106.24	\$204.67
CURRENT CUSTOMER CHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CUSTOMER CHARGE PROPOSED BY KU Percent increase	\$75.00	\$0.02	\$75.00	\$75.00	\$120.00
Percent Increase Justified Base on Cost in Base Rates	•	ı	•	ī	•
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL Percent Increase	\$53.84	\$53.84	\$53.84	\$53.84	\$89.28

OFFICE OF THE ATICANEY GENERAL KUCost of Service Study
Customer Charge Calculation

	Large Power Mine Power TOD Transmission	Combination Off- Peak	All Elcetric School	Electric Space Heating Rider	Water Pumping
Description	LMPT	CWH	AES	33	2
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	\$ 14,005	\$ 287,906	\$ 64,094 \$	\$ 37,088	\$ 14,847
Customers (Monthly Bills)	2	88,872	3,480	11,532	1,152
CUSTOMER CHARGE BASED ON COSTS IN BASE RATES	\$166.72	\$3.24	\$18.42	\$3.22	\$12.89
CURRENT CUSTOMER CHARGE	\$0.00	\$1.03	\$0.00	\$0.00	\$10.27
CUSTOMER CHARGE PROPOSED BY KU Percent increase	\$120.00	\$0.00	\$0.00	\$0.00 -	\$75.00 630%
Percent Increase Justified Base on Cost in Base Rates		215%	•	ı	25%
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL. Percent increase	\$89.28	\$0.00	\$0.00	\$0.00	\$53.84 424%

Exhibit DHBK - 9

Electric Cost of Service Study Rate Design

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Calculated Ali AG Revenue Poriods Proposed at Proposed Costs Rates Rates	\$ 16,208,877 \$ 4,24 \$ 11,485,981 \$ 103,371,051	• •	\$ 131,450,508		
Summer Period	\$ 6.356.810				
Winter Period Costs	\$ 8.043.387	\$ 0.00304			
Calculated Revenue @ Proposed Rates	\$ 24,380,577.00	10798198.89 29783344.59 37858379.28 31181604.27 \$ 108,599,527	\$ 133,980,104 0,989857 \$ 133,885,809	1946158.561 -2874608.87 -287464.82 15548.72815 -454327.0083 \$ 132,181,626.21	1 0917610.32 8.01%
Proposed Rates	8:00	\$ 0.04145 \$ 0.04145 \$ 0.04145 \$ 0.04145	(•		
Carculated Revenue @ Present Raties (see Exhibit 9)	\$ 7,639,247.46	13067437.84 32829435.81 38104983.92 31394717.25 \$ 115,386,575	\$ 123,025,822 0,909957 \$ 123,031,152	1946158.551 -2874605.87 -387154.82 15546.72815 -417181 \$ 121,233,914.89	
Present Rates	\$ 2.82	\$ 0.05017 \$ 0.04572 \$ 0.04172 \$ 0.04172			
Total		280,483,182 718,064,152 913,350,525 752,270,308 2,644,138,167			
Barle	2,708,963		8		
	RS - Rate Codes 010, 060 Customer Charges "(a)		Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Bittings - proforms for rollin Merger Surcredit Value Delivery Surcredit VOT Amortization & Surcredit Adjustment to Reflect Year-End Customers Total Rate RS	Proposed Incressa Percentage incresse

CWH - Rate Code (20, RS Customes Charges *(a) Fret 100 KWH Next 300 KWH	Sills 51,243	Total KWH KWH 4,042,164 2,852,289		1-07 1-03 1-03 0.02695		Calculated Revenue Revenue Retes Retes (See Exhibit 9) 52, 780.29 107723.9891 76013.48397		Proposed Rates 0.04145	Calculated Revenue © Proposed Rates Rates 167547.694	9996 9996
Next 600 KWH Excess KWH Subtotal Subtotal Total Calculated at Base Pates Correction Factor Total After Application of Correction Factor]	193,230 0 7,067,983	• •	0.02865	w w	5149.569947 0 188,887 241,667 0,996750 241,727	w w	0.04145 0.04145	\$ 29 \$ 28 \$ 28 \$ 28	283,784 283,784 283,784 283,784 289,858 283,858

183,393 129,408 8,767 321,568

0.04537 \$ 0.04537 \$ 0.04537 \$

5534.6866 -5712.11 -678.81 28.74339097 -17043.52443 **49106,91405** 21,64% \$ 275,986.82 5534.6965 -5712.11 -678.81 28.74339097 -14020 \$ 226,679.91

Total Rate CWH / RS

Fuel Clause Billings - proforms for rollin Merger Surroadit Vabu Delivery Surroadit Adjustiment VDT Amoritzsion & Surroadit Adjustiment Adjustment to Reflect Year-End Customers

Proposed increase Percentage Increase

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PROPOSED RATE DESIGN

	Calculated All AG Revenue Periods Proposed at Proposed Costs Rates Rates	11,717,572 \$ 4.24 \$ 8,409,942 108 850,308	\$ 0.04537 \$ 76,512,063 0.03575 \$ 0.04537 \$ 61,622,343 \$ 138,134,436	\$ 146,544,378		
	Summer Period Costs	25 20 20 20 20 20 20 20 20 20 20 20 20 20	60			
	Whiter Period Costs	A 18 201 BAR S	\$ 10000			
E	Calculated Revenue (2) Proposed Rates	\$ 17,851,293.00	69801394.21 56298128.7 \$ 128,199,523	\$ 144,050,816 0.999917 \$ 144,052,773	1905058.205 -3110470.24 -383962.9 16228.44903 1947382.789	13171978.76 10.03%
9	Proposed Rates	\$ 9.00	\$ 0.04145			
(6)	Calculated Revenue @ Present Rates	(see Exhibit 9) \$ 7,638,386.45	71317972.53 52101235.63 \$ 123,419,208	\$ 131,055,595 0,999917 \$ 131,098,473	1905058.205 -3110470.24 -383962.9 16258.44603 177774	5 131,286,080.62
€	Present Rates	3.85	\$ 0.04229 \$ 0.03836			
6	Total KWH		1,886,402,755 1,358,217,822 3,044,620,577			
8		1,983,477	•			
()		FERS - Rate Codes 020, 060, 080 Customer Charges "(a)	First 1,000 KWH Expess KWH Sub-Total	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Billings - proforms for rollin Merger Surcedif Value Delivery Surcedit VDT Amortization & Surcedit Adjustment Adjustment to Reflect Year-End Customers	Total Rate FERS Proposed Incresse Percentage incresse

E	Calculated Revenue Proposed Rates		242318.0264 0 242,318	242.318 0.999802 242.344	4573.32945 -4583.63 -550.47 23.3089841 -10290.73488	231,618.17 46628.91082 25.22%
5	Calcu Reve (S) Pro	\$	s,	w w	, % =	•
<u>©</u>	Proposed Rates	'	0.04145 0.04145			
		49	w w			
(9)	Calculated Revenue Present Rates	(see Exhibit 9) 37,831.90	155796.7528 0 155,797	193,629 0,999892 193,650	4573.32945 -4583.63 -550.47 23.30898841 -8223	184,889,26
		8)	**	~ ~		
€	Present Rates	1,03	0.02665			
	-	•	49.49			
9	4 X		5,846,032			
8		36,730	1			
€		CWH - Rate Codes 122 FERS Customer Charges *(a)	First 1,000 KWH Excess KWH Sub-Total	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Bilings - proforms for rollin Menger Surcredit Value Delivery Surcredit VDT Amorization & Surcredit Adjustment Adjustment to Reflect Year-End Customers	Total Rate CWH / FERS Proposed Increase Percentage increase

\$ 0.04537 \$ 265,234 \$ 0.04537 \$...

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	Calculated Revenue at Proposed Rates	•	2 \$ 13,917,530 2 \$ 18,883,742 2 \$ 28,586,962 \$ 61,398,234	\$ 67,848,845			
	AG Proposed Rates	7.87	0.06562 0.06562 0.05562				
	Periods Costs	8,313,071 \$ 50,913,465	0.02302				
	Summer Period Costs	\$ 4,410,076 \$	0.00199 \$				
	Winter Period Costs	4.762.021	\$ 6.00215				
		47	• •				
6	Calculated Revenue Proposed Rates	18,455,640.00	11774250.05 15884133.38 24184810.7 51,942,994	68,398,634 0,994771 68,758,180	831531.5675 -1486837.7 -184691.3 7820.530404 889109.4843	68,803,112.26 5748569.484 0.174	e 7; 'e
		•	.			-	
€	Proposed Rates	20.00	0.04697 0.04697 0.04697				
	<u>a</u> .	œ	w & w				
6	Calculated Revenue @ Present Rates	(see Exhibit 9) \$ 3,381,634.02	16151052.39 18145071.14 25075378.77 5 59,371,502	\$ 62,753,136 0,994,771 \$ 63,083,005,87	831531.5675 -1489837.7 -184691.3 7820.530404 815724	\$ 63,064,582.77	
Ē	Present Rates	\$.411	\$ 0.06443 \$ 0.06332 \$ 0.04870				
Ð	Total		250,675,964 340,305,160 514,894,841 1,105,875,996				
9	<u>s</u>	287,228	·				
€		GSS - Rate Codes 110, 113, 160, 163, 710 Customer Charges *(a)	First 500 KWH Next 1,500 KWH Excess KWH Sub-Total	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Billings - proforme for rollin Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers	Total Rate GS Secondary Proposed Incresse	Percentage Increase

		\$ 12,870	\$ 25,603 \$ 64,900 \$ 2,803,598 \$ 2,864,102	\$ 2,906,972				
		11.42	0.06662					
		51,037 \$	0.03758 \$					
		5 5 5 5 8						
		2. 20.						
		•	4 7	477.5				
ε	Calculated Revenue Proposed Rates	22,540.00	21680.4023 54905.8256 2371848.168 2,448,414	-137706.8835 151599.8381	2,484,847 1,001490 2,481,150	45451.4618 -81023.66 -7180.86 304.06570£2 0	2,468,700.92	-86276.9642 -3.35%
		•			w w		-	
€	Proposed Rates	20.00	0.04697					
	*	*						
9	Calculated Revenue @ Present Rates	we Exhibit 9) 4,631.97	29712.15074 62328.69099 2459208.129 2,551,249	-142439.8603 156810.3148	2,570,251 1,001490 2,568,426,90	45451,4618 -61023,66 -7180,88 304,0857052 0	2,643,977.89	
		•	,		•• ••		•••	
€	Present Rates	4.11	0.06443 0.06332 0.04870					
c	Total	•	481 154 \$ 1, 168,965 \$ 50,497,087 \$ 62,127,196					
8	***	1,127	20 10					
	7				ctor	45.		
		GSP - Rate Codes 111, 181 Customer Charges *(a)	FKWH DO KWH KWH KWH Sub-Total	ce Discounts ngs	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Billings - proforms for rollin Merger Surrordit Vatue Delivery Surrordit VDT Amoritzellon & Surrordit Adjustment Adjustment to Reflect Year-End Customers	Total Rate GS Primery	I incresse Icresse
€		GSP - Rate Codes 111, Customer Charges *(a)	First 500 KWH Next 1,500 KWH Excess KWH Sub-Tot	Primary Service Discounts Minimum Billings	Total Calcult Total After A	Fuel Clause Billings - pn Merger Surcredit Value Delvery Surcredit VDT ke Dolley Surcredit VDT ke Surcredit & Surcredit Adjustment to Reflect Ye	Total Rate	Proposed incresse Percentage incresse

	ated Nue ceed		3201-614896 16.06496375 0 3,218	3,216 3,218 3,218	51.20015 -64.44 -64.44 -7.4 0.313344077 -346.3809712	2,847,91 413,601928 16,98%
6	Calculated Revenue Proposed Rates		320		0.3	1
(9)	Proposed Rates	<i>G</i>	0.04697	. vi		i ~ i
	_		19 to th			
(9)	Calculated Revenue Present Rates	(see Exhibit 9) 928.03	1818.543261 9.114988659 0 1,826	2,754 1,000018 2,753.64	51.20015 -64.44 -7.4 0.313344077	2,434.31
		8 4	w	w w		•
€	Present Rates	និ	0.02665 0.02665 0.02665			
	_	. ••	***			
3	Total		68,163 342 0 0 68,505			
9	SES	8				
£		CWH - Rate Codes 126 GS Customer Charges "(a)	First 500 KWH Next 1,500 KWH Excess KWH Sub-Total	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Billings - proforms for rollin Merge Surroedit VOT Amortization & Surroedit Adjustment Adjustment to Reflect Year-End Customers	Total Rate CWH / GS Proposed Increse Percentage Incresse

3,784

0.06562 \$ 0.06562 \$ 0.06662 \$

6	Catculated Revenue @ Proposed Rates	•	142830.788 212412.7904 456064.7225 8111,308 23561.83	834,870 1,002812 832,529	9006.46835 -15914.86 -1924.31 81.4825969 -23616.11849
		₩	•		
9	Proposed Rates	٠	0.04697 0.04697 0.04697		
		47	9 9 19		
(9)	Calculated Revanue @ Present Rates	see Exhibit 9)	119285.4858 177545.7984 381202.8168 678.134 23561.83	701,696 1,002812 699,728,46	6006.46835 -15914.86 -1924.31 81.48259669 -19849
	ე∝დ,	998) \$	w	v	-
£	Present Rates		0.03926 0.03926 0.03926		
	-	₩	***		
3	Total		3,040,694 4,522,308 9,709,702 17,272,904		
<u>8</u>	Bills	11,530	l		
3		33 - Rate Code 330 GS Customer Charges (a)	First 500 KWH Next 1,500 KWH Excess KWH Sub-Total Sub-Total Minimum Billings	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Billings • proforms for rollin Werger Surcradit Werle Dalinery Surcradit VOT Amortization & Surcradit Adjustment Adjustment to Reflect Year-End Customers

168,830 251,079 559,083 958,992 23561.93

0.05652 \$ 0.06662 \$ 0.05562 \$

129033.6267 19.31% \$ 797,161.78

\$ 668,128.24

Proposed Incresse Percentage Incresse Total Rate 33

Calculated Revenue @ Proposed Rates	,	3963851.175 0 0 0 3,963,851 6021.78	3,969,873 0,994813 3,990,570	70234.8455 -94156.54 -11583.77 480.9242113
	•	49	w w	
Proposed Rates	·	0.03836 0.03836 0.03636		
_	•	w w w		
aculated Revenue Present Rates	e Exhibit 9)	3,963,851 3,963,851 6021.78	3,969,873 0,994813 3,990,570,48	70234.8455 -94156.54 -11593.77 490.9242113
0+6	<u>\$</u>	ļ,		
Present Rates		0.03836		
	•	500 5		
Total		100,707,0		
Bills /	3,474 367,906			
	PSIAES - Rate Code 220 vumber of Customers Jemand	First 500,000 KWH Vext 1,500,000 KWH Xrosse KWH Xrosse KWH Weinimum Bilings	Fotal Calculated at Base Rates Correction Factor Fotal Ather Application of Correction Factor	Fuel Clause Billings - proforms for rolin Merger Surcradit Value Delivery Surcradit VDT Amorization & Surcradit Adjustment Adjustment to Reflect Year-End Customers
	Calculated Revenue Total Present @ Present KWH Rates Rates	Carculated Rowenue Proposed Rates Ra	Calculated Calculated Calculated Calculated Rewenue Rewenue Rewenue Rewenue Rates	Calculated Calculated Calculated Revenue Revenue Revenue Revenue Revenue Refers Re

0.03936 3963951.175 0.03936 0 0.03936 0 \$ 3,963,851 6021.78

\$ 3,969,873

Calculated Revenue @ Proposed Rates

0 0.00%

\$ 3,955,545.94

Total Rate AES
Proposed Incresse
Percentage Incresse

ε	Calculated Revenue Proposed Rates	\$ 11,803,825.00 72,285,844 224750.46	85235258 61 1343765.087 1343765.087 8 66,579.024	\$ 170,703,243 0,996130 \$ 171,023,042	3170805.131 -3749679.22 -460018.21 19478.83174 -650340.1013 \$ 169,353,990.76 13770992.61
9	Proposed Rates	\$ 75.00 \$ 6.77	\$ 0.02200 \$ 0.02200 \$ 0.02200	•	
(9)	Calculated Revenue @ Present Retes	(see Exhibit 9) \$ 43,890,091.58 136443.78	111270755.8 1608242.488 0 \$ 112,878,998	\$ 186,805,534 0,898130 \$ 157,199,463,61	3170805.131 -3748970.22 -460016.21 19478.83174 -597774 \$ 165,682,986.14
•	Present Rates	& *-	\$ 0.02872 \$ 0.02833 \$ 0.02504		
6	Total		3,874,329,937 61,080,231 0 3,935,410,168		
8	Bills / KW	154,715 10,878,854	ı		
€		LPS. Rate Codes 692, 668 Number of Customers Dentand Minimum Annual Charges	First 600,000 KWH Next 1,500,000 KWH Excess KWH Sub-Total	Total Calculated at Base Pates Correction Factor Total Affer Application of Correction Factor	Fuel Clause Bitings - proforms for rollin Merges Surcedit Value Delivery Surcredit Value Delivery Surcredit Adjustment VDT Amortization & Surcredit Adjustment to Reflect Year-End Customers Total Rate LP Secondary Proposed Increase Percentage Increase

53.84 \$ 8,329,180 6.99 \$ 74,645,192 \$ 224,750

\$ 8,329,234 \$ \$ 74,668,673 \$ \$ 95,980,102

Calculated Revenue at Proposed Rates

Alt AG
Periode Proposed
Costs Rates

0.02220 \$ 86,010,125 0.02220 \$ 1,355,981 0.02220 \$

\$ 170,565,228

4382.194411 125426.2031
'
4382.194411
varue Demos y suitabut. VCT Amortization & Surcedit Adjustment Adjustment to Reflect Year-End Customers

814739.315 -843562.77 -102490.83 -4382.194411 125429.2031	\$ 37,406,288.80 2283802.207 6.50%
814739.315 -843562.77 -103490.83 -4382.1944.1 117795	\$ 36,121,896.80

Total Rate LP Primary

Proposed Increase Percentage Increase

Calculated Revenue at Proposed Rates	196,823 15,528,984 (181,382) 2,411	14,206,388 7,365,409	37,116,633
	***	***	**
AG Proposed Rates	53.84	0.02220	
All Periods Coets	196,376 16,356,637	20,808,623	
	**	44	

3	Calculated Revenue (Q) Proposed Rates	2,025.00 221,727 3,121	134418.9 208071.844 0 340,491	567,364 0.983946 570,819
		•	••	
9	Proposed Rates	75.00	0.02200	
	•		~ ~ ~	
9	Calculated Revenue @ Present Rates	(see Exhibit 9) 108,132,95 1521,98654	175477,764 246630,5297 0 422,108	531,763 0.963946 535,002.09
		- 10	**	~ ~
€	Present Rates	2.97	0.02872 0.02833 0.02504	
	-	₩.	01 05 US	
Đ	Total		6,109,950 9,366,902 0 15,476,852	
8	Bills / KW	27 38,408		
(2)		LPT - Rate Codes 660, 667 Number of Customers Demand Minimum Annual Charges	First 500,000 KWH Next 1,500,000 KWH Exosss KWH Sub-Total	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor

0.02220 \$

11435.57785	-12741.83	-1567.34	66.36712246	291453.937	\$ 869,466.16
11436.57785	-12741.83	-1567.34	66.36712246	273166	\$ 806,360.87

Fuel Clause Billings - proforms for rollin Merger Surcredit Value Delivery Surcredit Adjustment VDT Amortization & Surcredit Adjustment Adjustment to Refrect Year-End Customers

Total Rate LP Transmission

Proposed increase Percentage increase

54106,29628 6.72%

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	ak Off-peak AG Revenue od Period Non-Time Diff Proposed at Proposed at Proposed at Proposed at Proposed at Proposed at Proposed at Proposed at Proposed at Proposed at Patter Rates	\$ 46,703 \$ 89.28 \$ 28,123 \$0.22 \$ 2.24 \$ 9.12,777 \$0.32 \$ 3.99 \$ 15,689,569 \$ (271,655) \$ 21,553	\$ 0.02220 \$ 46,195,419	\$ 70,824,774	
	On-Peak Period Costs	3			
E	Calculated Revenue @ Proposed Rates	\$ 37,800,00 22,465,488 2,887,781 (271,655) 21563	45779244.17	\$ 70,921,209 0,996029 \$ 70,990,174	1698728.385 -1673853.32 -182241.42 8140.231132 0 8 70,831446.40 8 8384878.32 8.22%
9	Proposed Rates	\$ 120.00 \$ 5.62 \$ 0.73 \$ (4.19)	\$ 0.02200		
(9)	Calculated Revenue @ Present Rates	\$ 16,842,364,15 \$ 2,897,781,21 \$ (207,469,38) 21553	45987331.64	\$ 65,541,561 0,599029 \$ 65,605,294,23	1698776.365 -1673363.52 -182241.42 8140.231132 0 \$ 66,646,666.08
€	Present Rates	\$ 4.14 \$ 0.73 \$ (3.20)	\$ 0.02210		
(6)	Total		2,080,874,735		
8	Bills / KW	315 4,088,204 3,969,563 64,834			
Ê		LCIP - Parte Code 863 Number of Customers On-Peak Demand Off-Peak Demand CSR Credits Penalties	Energy	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Bittings - proforms for rollin Merger Surroedit Value Delivery Surroedit Voll Amortization & Surroedit Adjustment Adjustment to Reflect Year-End Customers Total Rate LC! Primary Proposed Increase Percentage increase

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	AG Revenue Proposed at Proposed Rates Rates	89.28 \$ 4,285 1.86 \$ 2,177,905 3.99 \$ 4,336,053 \$ (496,036) \$ 76,807	0.02220 \$ 13,787,264	\$ 19,906,277	
	A Non-Time Diff Prop Costs Ra	9,508 \$ 80,00 \$ 00,00	u		
	Off-peak Period Costs	\$ 67.4			
	On-Peak Period Costs	\$2.07			
ε	Carculated Revenue @ Proposed Rates	\$ 5,760.00 5,862,744 797,521 (499,036) 76,807	\$13,863,054	\$ 19,906,850 0,998990 \$ 19,807,046	520690,3851 -450641,78 -55116,61 2233,846392 0 5 19,830,011,89 1340908,428
9	Proposed Rates	\$ 120.00 \$ 5.33 \$ 0.73 \$ (4.09)	\$ 0.02200		
(<u>s</u>)	Calculated Revenue @ Present Rates	\$ 4,344,810.01 787,521 (378,243) 78,807	13725159.16	\$ 18,566,054 0.969990 \$ 18,568,237.72	526950,3651 467941,78 -561146.61 2333,84638 0 \$ 16,889,203.66
3	Present Rates	\$ 3.95 \$ 0.73 \$ (3.10)	\$ 0.02210		
6	Total		621,047,926		
Ø	Balls / KW	48 1,088,962 1,082,494 122,014			
(1)		LCIT - Parte Code 664 Number of Customers On-Peek Demand Off-Peek Demand CSR Credits Penatities	Energy	Yotal Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Bitlings - proforms for rollin Merger Surroadit Value Delivery Surroadit Value Delivery Surroadit Adjustment to Reflect Year-End Customers Adjustment to Reflect Year-End Customers Total Rate t.Cl Transmission Proposed Increase Percentage Increase

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ε	Calculated Revenue (Q) Proposed Rates	39,675.00 8,654,219	15913107.94 51513.41875	24,658,516 0.994328 24,799,174	561756.6397 -550321.36 -86794.58 2828.335652 -578721.3252	24,197,921.30 1722628.228 7.66%
		₩		w w		-
(9)	Proposed Rates	75.00 6.43	0.02200			
	-	•••	•			
<u>6</u>	Cafculated Revenue @ Present Rates	(966 Exhibit 9)	16419434.1 38,375	\$ 22,804,731 0,894328 \$ 23,035,385.04	591756 8397 -550221.36 -96794.58 2828.335952 -537561	\$ 22,476,283.07
2	Present Rates	\$ 4.79	\$ 0.02270	1 .		•
9	Total KWA		723,323,088	•		
8	888 XX	528 1,345,913				
(1)		HLFP - Rate Code 571 Number of Customers Demand	Energy Minimum Billings	Total Calculated at Base Rates Connection Factor Total After Application of Correction Factor	Fuet Clause Billings - proforms for rollin Merger Sucreedit Vatue Lebievy Sucreedit VDT Amortization & Sucreedit Adjustment Adjustment to Reflect Year-End Customers	Total Rate HLF Primary Proposed Increase Percentage increase

AG Revenue
Proposed at Proposed
Rates Rates

\$ 53.84 \$ 28,479
\$ 6.52 \$ 8,775,361
\$ 0.02220 \$ 16,067,773
\$ 54,513

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	ı		0	7 7	a plot
6	Carculated Revenue @ Proposed Rates		37,050.00 4,775,961	8149472.1 269045.6372	13,231,529 0.996888 13,272,840
	1		40		·ν ν
(9)	Proposed Rates		75.00 77.0	0.02200	
	a.		"	49	
6	Calculated Revenue @ Present Rates	(see Exhibit 9)	3,619,007.24	8408773.485 203870.6231	12,231,851 0,998888 12,269,840,93
		<u>.</u>	*		w w
£	Present Rates		5.13	0.02270	
	•		•	49	
6	Total KWH			370,430,550	
8	9#8 / KW		494 705,460		
(3)			Number of Customers Demand	Energy Minimum Billings	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor

AG Revenue
Proposed at Proposed
Rates Rates

\$ 0.02220 \$ 8,223,558 \$ 269,046

\$ 13,450,361

53.84 \$ 29,595 6.99 \$ 4,931,162

305656 6965 -28204,58 -36747,14 1513,696541	\$ 13,261,668.60
305856 6865 -292804, 58 -35747, 14 1513, 889541	\$ 12,248,668.58

Fuel Clause Billings - proforms for rollin Merger Surcredit Valle Delivery Surcredit VDT Amorization & Surcredit Adjustment Adjustment to Reflect Year-End Customers

Total Rate HLF Secondary

Proposed incresse Percentage Increase

1002898.02 8.19%

ε	Calculated Revenue Proposed Rates	86,325.00 313,800.33	135000,2258 241103,8542 376,104	776,229 0,994581 780,459	13456, 15515 -17302, 08 -2118, 35 89, 69897652 0
	1		••	~ ~	!
9	Proposed Rates	75.00	0.02200		
	ā.		• •		
(9)	Calculated Revenue @ Present Rates	(see Exhibit 9) 11,820.77	284175.4752 428274.4532 713,450	725,271 0.994581 729,222,53	13459,15515 -17302,08 -2118,35 89,69697552
	0	3) S S S		ω ω	
€	Present Rates	10.27	0.03917		
	_				
đ	Total		8, 136,374 10,959,298 17,095,640		
g	Bills /	1,151	ı		
£		Rate M - Rate Code 660 Customer Charges *(a) Demand Charges	First 10,000 KWH Excess KWH Sub-Total	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Billings - proforms for rollin Merger Surcredit Value Delivery Surcredit VDT Amortization & Surcredit Adjustment Adjustment to Reflect Year-End Customers

\$ 53.84 \$ 61,965 \$ 6.89 \$ 323,968 \$ 0,02220 \$ 136,228 \$ 0,02220 \$ 243,286

\$ 765,486

Calculated
AG Revenue
Proposed at Proposed
Rates Rates

90.70c/L-	-2118.35	89.69897852	0	\$ 774,687.33	51236.37585 7.08%
-17302.08	-2118.35	89.69897652	0	\$ 723,360.96	

Total Rate M Water Pumping

Proposed increase Percentage Increase

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(2)	d Calculated Revenue Troposed @ Proposed Rates	(9)	\$ 75.00 \$ 13,725.00 74.73 \$ 4.68 1,569,947	1589116.863 \$ 0.02400 1323904.232 1512115.095 \$ 0.02400 1428770.189	w .	3.996.906 \$ 4.336.246 0.996997 0.998997	J
9	Carculated Revenue @ Present Rates	(see Exhibit 9)	\$ 895,674.73	158811	\$ 3,10	\$ 88.0	* * * * * * *
€	Present Rates		\$ 2.67	\$ 0.02881	! ! !		
2	Total KWH			55,158,510	114,690,600		
(2)	Bils / KW		183 335,459				
(2)			MPT - Nate Codes 680, 687 Number of Customers Demand	First 500,000 KWH	Sub-Total	Total Calculated at Base Rates	

Calculated Revenue at Proposed Rates

9,852 1,781,286

0.02220 \$

\$ 2,374,825 \$

\$ 4,337,269

	07					97711.24 87711.24 87711.24 8666.41 -96666.41 -96666.41 -11663.17 493.49427 493.493427 493.493427 -11663.17 -1663.17 -1663.17 -1663.17 -1663.17 -11663.17 -166333.17 -166333.17 -166333.17 -166333.17 -166333.17 -166333.17 -166333.17 -166333.17 -166333.17 -166333.17 -166333.17 -166333.17 -
--	-----------	--	--	--	--	--

Fuel Clause Billings - proforms for rollin Merger Surroedit Velue Delivery Surroedit VDT Annortization & Surroedit Adjustiment Adjustment to Reflect Year-End Customers

Total Rate MP Transmission

Proposed Increase Percentage Increase

319849.863 8.53%

	_	5.00 1.50	3.382 <u>0178</u> 860 2901	.791 9149 908	109.179.5 109.11.66 14812.51 1481167 265.9633 525.963	7.431 8.45%
3	Calculated Revenue @ Proposed Rates	\$ 19,575.00 2,274,150	2136886.382 929764.0178 3,096,650 102415.2901	\$ 5,462,791 0,905149 \$ 5,463,908	103479.5 -118811.65 -14812.11 -14812.15 -25435.5 9633 -25436.5 9633 -25436.5 88	406267.43 11 8.45%
9	Proposed Rates	\$ 75.00 \$ 4.80	\$ 0.02400 \$ 0.02400			
(9)	Calculated Revenue @ Present Rates	(see Exhibit 9)	2565154,028 984000,2523 \$ 3,549,154 64222,9215	\$ 5,039,459 0,996149 \$ 5,058,939,17	103479.5 -119811.68 -14812.51 -618.749.167 -234645 \$ 4,783,988.28	
€	Present Rates	3.01	\$ 0.02881 \$ 0.02540			
2	Total KWH		89,036,933 38,740,167 127,777,100			
2	Bills /	281 473,781	'			
3		MPP - Rate Codes 681, 686 Number of Customers Demand	First 500,000 KWH Excess KWH Sub-Indai Minimum Annual Charges	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuel Clause Billings - proforms for rollin Merger Surraedit Value Delivery Surraedit Valuetiment to Reflect Year-End Customers Adjustment to Reflect Year-End Customers Total Rate MP Primary	Proposed Incresse Percentage incresse

Ali AG Revenue
Periods Proposed at Proposed
Costs Rates Rates

22,825 \$ 53.84 \$ 14,051

\$ 2,756,506 \$ 0.02220 \$ 1976,620

\$ 0.02220 \$ 960,032

\$ 10,756,506 \$ 0.02220 \$ 1976,620

\$ 2,756,506 \$ 0.02220 \$ 1976,620

\$ 2,756,506 \$ 0.02220 \$ 1976,620

\$ 2,756,506 \$ 0.02220 \$ 1976,620

\$ 2,756,506 \$ 0.02220 \$ 1976,620

\$ 3,02,415

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	Calculated AG Revenue Proposed at Proposed Rates Rates	89.28 \$ 2,232 2,14 \$ 343,870 3,32 \$ 533,408	0.02220 \$ 1,249,561 \$ (11,638)	\$ 2,117,463		
	Non-Time Diff Costs	\$ 4,912 \$ \$0.37 \$ \$0.37 \$	**			
	Off-peak Period Costs	3.14				
	On-Peak Period Costs	8 2.8				
ε	Catculated Revenue Proposed Rates	\$ 3,000.00 883,777 117,286	1125757.44 -11637.83623	\$ 2,118,183 1,000000 \$ 2,116,183	43817.325 -46195.68 -5680.82 236.3130637 0	186745.7282 8.52%
9	Proposed Rates	\$ 120.00 \$ 5.50 \$ 0.73	\$ 0.02000			
•	Calculated Revenue @ Present Rates	(see Exhibit 9) \$ 866,243.35 117,286	1178988.04 (8,780)	\$ 1,952,437 1,000000 \$ 1,852,438,86	43817.325 -46166.68 -5580.82 236.3130637 0 \$ 1,844,714.00	
€	Present Rates	\$ 4.14	\$ 0.02094			
6	TOS A		56,287,872			
9	Bills /	25 160,687 160,685		_		
Ê		LMPP - Rate Code 683 Number of Customers On-Peak Demand Off-Peak Demand	Energy Minimum Annual Billings	Total Calculated at Base Pates Correction Factor Total After Application of Correction Factor	Fuel Clause Billings - proforms for rollin Menger Surcradit Value Delivery Surcradit Vor Amortization & Surcradit Adjustment Adjustment Reflect Year-End Customers Total Rate LMP Primary	Proposed Incresse Percentage Incresse

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€		LMPT - Rate Code 684 Number of Customers On-Peak Demand Off-Peak Demand	Energy Minimum Annuai Bhiings	Total Calculated at Base Rates Correction Factor Total After Application of Correction Factor	Fuet Clause Bilings - proforms for rollin Marger Surraelt Value Delivery Surraelt VDT Anorization & Surraelt Adjustment Adjustment to Reflect Year-End Customers	Total Rate LMP Transmission	Proposed Incresse Percentage incresse Total LMP Proposed Incresse Percentage incresse
8	Balls /	82 400,744 381,990					
<u>6</u>	Total KWH		135,342,000				
€	Present Rates	\$ 3.80 \$ 0.73	\$ 0.02094				
(9)	Calculated Revenue @ Present Rates	(see Exhibit 9) \$ 1,522,828,82 278,853	2834061.48 197,968	\$ 4,833,710 1,002250 \$ 4,822,880,19	109920.5 -114208.25 -13980.32 579.2766552 -703778	\$ 4,096,693.40	\$ 6,043,407.40
9	Proposed Rates	w w w	6				
_	se sed	120.00 4.96 0.73	0.02000	** ** 		i-1	~
ε	Calculated Revenue @ Proposed Rates	\$ 9,840.00 1,987,690 279,853	2 706840 258400.9323	\$ 5,241,623 1,002250 \$ 5,229,859	10920.5 -114208.25 -13800.32 579.2798562 -783169.4138	\$ 4,446,300.33	347908,5389 8,48% \$ 6,886,760.08 513362.6651 8,49%
	On-Peak Period Costs	52. 49					
	Off-peak Period Costs	9.49					
	Non-Time Diff Costs	14,005 \$0.00 \$0.00					
	AG Proposed Rates	\$ 89.28 \$ 2.03 \$ 3.03	\$ 0.02220				
	Calculated Revenue at Proposed Rates	\$ 7,321 \$ 813,510 \$ 1,157,430	\$ 3,004,592 \$ 258,401	\$ 5,241,254			

Exhibit DHBK - 10

Electric Cost of Service StudySummary of Proposed Rates

ATTORNEY GENERAL PROPOSED RATE DESIGN

BASE ON KU PROPOSED RATE INCREASES

	Customer				Basic		On Peak		Off Peak	
Rate Charge		Energy Rate		Demand		Demand		Demand		
Class	\$ / month		\$ / kWh		\$ / KW-mo.		\$ / KW-mo.		\$ / KW-n	no.
RS	\$	4.24	\$	0.04537						
GS - Secondary	\$	7.84	\$	0.05552						
GS - Primary	\$	11.42	\$	0.05552						
•	-		•							
AES	\$	-	\$	0.03936						
	ľ		•	0,00000						
LPS, HLFS & M	\$	53.84	\$	0.02220	\$	6.99				
LPP & HLFP	\$	53.84	\$	0.02220	•	6.52				
LPT	\$	53.84	\$	0.02220	•	6.02				
L	ΙΨ	JJ.U-	Ψ	0.02220	Ψ	0.02				
LCIP		90.00	•	0.00000					_	
	\$	89.28	\$	0.02220			\$	2.24		3.99
LCIT	\$	89.28	\$	0.02220			\$	1.98	\$	3.99
MPT	\$	53.84	\$	0.02220	\$	5.31				
MPP	\$	53.84	\$	0.02220	\$	5.30				
LMPP	\$	89.28	\$	0.02220			\$	2.14	\$	3.32
LMPT	\$	89.28	\$	0.02220			\$	2.03	\$	3.03
	1 *		•				•	 .00	*	0.00

Rate Class	Custor Charg \$ / mo	e	Ene	rgy Rate Wh	Basic Dem \$ / K		On Peak Demand \$ / KW-r		Off Pe Demai \$ / KW	nd
RS	\$	9.00	\$	0.04145						
GS - Secondary GS - Primary	\$	20.00 20.00	\$ \$	0.04697 0.04697						
AES	\$	-	\$	0.03936						
LPS, HLFS & M LPP & HLFP LPT	\$ \$	75.00 75.00 75.00	\$ \$ \$	0.02200 0.02200 0.02200	\$ \$ \$	6.77 6.43 6.09				
LCIP LCIT	\$ \$	120.00 120.00	\$ \$	0.02200 0.02200			\$ \$	5.52 5.33	\$ \$	0.73 0.73
MPT MPP	\$ \$	75.00 75.00	\$ \$	0.02400 0.02400	\$ \$	4.68 4.80				
LMPP LMPT	\$ \$	120.00 120.00	\$ \$	0.02000 0.02000			\$ \$	5.50 4.96	\$ \$	0.73 0.73

Exhibit DHBK – 11 Miscellaneous Charges

KU MISCELLANEOUS CHARGE

ELECTRIC	Current	KU Proposed	AG Proposed
Regular Hours			
Disconnect/Reconnect During Test-Ye	ear 48,791	48,791	48,791
Disconnect/Reconnect Charge	\$10.50	\$31.00	\$18.50
Total	\$512,305.50	\$1,512,521.00	\$902,633.50
Increase Regular Hours Disconnec	t/Reconnect	\$1,000,215.50	\$390,328.00
After Hours			
Disconnect/Reconnect During Test-Ye	ear 5,329	5,329	5,329
Disconnect/Reconnect Charge	\$38.00	\$31.00	\$18.50
Total	\$202,502.00	\$165,199.00	\$98,586.50
Increase Afetr Hours Disconnect/R	econnect	-\$37,303.00	-\$103,915.50
Electric Meter Test During Test-Year	9,860	9,860	9,860
Electric Meter Test Charge	\$14.00	\$31.40	\$15.70
Total	\$138,040.00	\$309,604.00	\$154,802.00
Increase Electric Meter Test		\$171,564.00	\$16,762.00
Return Checks During Test-Year	81	81	81
Returned Check Charge	\$5.00	\$9.00	\$7.50
Total	\$405.00	\$729.00	\$607.50
Increase Return Check Charge		\$324.00	\$202.50
TOTAL ELECTRIC MISCELLANEOUS C	HARGE INCREASE	\$1,134,800.50	\$303,377.00