COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

CASE NO. 2003-00434

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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COMMONWEALTH OF KENTUCKY

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PUBLIC SERVICE COMMISSION

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TESTIMONY OF DAVID H. BROWN KINLOCH

Q1: PLEASE STATE YOUR NAME AND ADDRESS.

A1: My name is David H. Brown Kinloch and my business address is Soft Energy Associates, 414 S. Wenzel Street, Louisville, KY 40204.

Q2: FOR WHOM HAVE YOU PREPARED TESTIMONY?

A2: I have prepared this testimony for the Office of the Attorney General for the Commonwealth of Kentucky.

Q3: PLEASE STATE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

A3: I have received two master's degrees from Rensselaer Polytechnic Institute (RPI) in Troy, New York. I also received two undergraduate degrees from the same

school. My master's degrees are a Master of Engineering in Mechanical Engineering and a Master of Science in Science, Technology and Values, received in 1979 and 1981 respectively. My undergraduate degrees are in Mechanical Engineering and Philosophy. Much of my master's work included preparing Electric Generation Planning studies for the Center for Technology Assessment at Rensselaer. From this work I published two technical papers with IEEE Power Generation Division, and was a contributing author on two others. I also did work on New York State's first Energy Masterplan, one of the first comprehensive long-term planning studies in the nation.

Q4: HAVE YOU PREVIOUSLY PRESENTED TESTIMONY BEFORE THIS COMMISSION?

A4: Yes, I testified in the following rate cases: Louisville Gas & Electric Co. Case No. 2000-080, Case No. 90-158, Case No. 10064, and Case No. 9824; Kentucky Power Co. Case No. 91-066; Union Light Heat and Power Co. Case No. 92-346 and Case No. 91-370; Big Rivers Electric Corp. Case No. 9613 and Case No. 97-204; Delta Natural Gas Co. Case No. 97-066; Western Kentucky Gas Co. 95-010; East Kentucky Power Cooperative Case No. 94-336; Clark RECC Case No. 92-219; Jackson Purchase ECC Case No. 97-224; Meade County RECC Case No. 97-209; Green River EC Case No. 97-219, Henderson Union ECC Case No. 97-220, Kenergy Corp. Case No. 2003-00165 and Licking Valley RECC Case No. 98-321. I also presented testimony in cases involving each of East Kentucky Power's Cooperatives in the pass-through of rate reductions associated with Case

No. 94-336. I also testified in the Commission's reviews of LG&E's Trimble County power plant, Case No. 9934 and Case No. 9242, and the rate impact of the 25% disallowance of that project, Case No. 10320. In addition, I presented testimony in the Certificate of Convenience and Necessity cases for Kentucky Utilities, Case No. 91-115, LG&E and KU, Case No. 2002-00029, and East Kentucky Power, Case No. 92-112, Case No. 2000-056, Case No. 2000-079, Case No. 2001-053 and Case No. 2003-030. I have also testified in Fuel Adjustment Clause cases involving Louisville Gas and Electric, Case No. 96-524, and Kentucky Utilities, Case No. 96-523; and in Environmental Surcharge cases involving Kentucky Power, Case No. 96-489; Kentucky Utilities, Case No. 93-465; and Louisville Gas and Electric, Case No. 94-332. Other cases in which I presented testimony include the Kentucky Utilities' Coal Litigation Refund case, Case No. 93-113; the Big Rivers' sale of peaking capacity to Hoosier Energy case, Case No. 93-163; the Joint Application case with LG&E to establish Demand Side Management programs, Case No. 93-150; and the Louisville Gas and Electric and Kentucky Utilities merger case, Case No. 97-300, the LG&E Energy and PowerGen merger case, Case No. 2000-095; a Union Light, Heat and Power refund case, Case No. 2000-426: and the Union Light, Heat and Power generation acquisition case, Case No. 2003-0052.

Q5: WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS CASE?

A5: The Office of Attorney General asked me to review the application to adjust rates filed by Kentucky Utilities Co. (KU) in this case. Specifically, I have reviewed

the Cost of Service and Rate Design portion of the application. In my testimony, I will point out problems with the KU application, correct these problems, and propose revised rate designs based on these corrections.

ELECTRIC COST OF SERVICE

Q6: IN THIS CASE, MR. SEELYE CLAIMS TO HAVE RELIED HEAVILY UPON THE KU ELECTRIC COST OF SERVICE STUDY WHEN HE MADE THE SIGNIFICANT CHANGES TO KU'S RATE STURCTURES. DO YOU SEE ANY PROBLEMS WITH THE ELECTRIC COST OF SERVICE STUDY PROPOSED BY KU?

A6: When I reviewed the KU electric Cost of Service Study, I found a number of problems that need to be corrected before it should be used. This study is presented in Seelye Exhibits 4 and 5. I would classify the problems as a number of minor problems, such as the selection of a incorrect allocator, and one major problem. All of these problems need to be corrected.

Q7: YOU REFERRED TO ONE MAJOR PROBLEM. PLEASE DESCRIBE THIS PROBLEM.

A7: I have serious concerns about the methodology used by KU to allocate production and transmission costs. Mr. Seelye used a modified version of the Base-Intermediate-Peak, or BIP, method. Since the LG&E and KU systems are jointly

planned and dispatched, Mr. Seelye developed his allocator based on the combined system.

In KU's last rate case, it used a Probability of Dispatch, or POD, method to allocate production costs. In LG&E's last rate case, it used the modified BIP method. Both of these methods are time-differentiated, which the Commission has said it prefers. Both of these methods were judged acceptable in their respective cases. While both were available to Mr. Seelye, he chose to use the BIP method for the combined system. In an information response, Mr. Seelye stated that both methods produce similar results and the BIP method is easier to calculate.

Q8: DO YOU AGREE WITH MR. SEELYE THAT BOTH METHODS PRODUCE SIMILAR RESULTS?

A8: No. While it is true that both methods are time differentiated, the results are very different, or at least there is a significant difference between the POD method and KU's modified version of the BIP method. A cursory review of the allocators in LG&E and KU's last rate cases suggest this difference.

Q9: WHICH ALLOCATOR DO YOU BELIEVE IS MORE APPROPRIATE FOR THE COMBINED LG&E/KU SYSTEM, AND WHY?

A9: There have been a lot of changes in the LG&E and KU systems since each of these Companies' last rate cases. The changes include the merger of these two systems, and a change in both Companies' generation mix. At the time of each of

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

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:

> "The BIP method is a time-differentiated method that assigns production plant costs to three rating periods: (1) peak hours, (2) secondary peak (intermediate, or shoulder hours) and (3) base loading hours. This method is based on the concept that specific utility system generation resources can be assigned in the cost of service analysis as serving different components of load; i.e., the base, intermediate and peak load components. In the analysis, units are ranked from lowest to highest operating costs. Those with lower operating costs are assigned to all three periods, those with intermediate running costs are assigned to the intermediate and peaking periods, and those with the highest operating costs are assigned to the peak rating period only."

Q10: HOW DOES KU'S MODIFIED BIP METHOD VARY FROM THE BIP METHOD DESCRIBED IN THE NARUC MANUAL?

A10: There are many differences. The NARUC description talks about three rating periods, where the year is broken into base loading hours, intermediate peak hours, and peak hours. This is what KU has done by identifying off-peak hours, winter peak hours, and summer peak hours. A major problem comes in when KU's method assigns base period costs using the system minimum load. The NARUC manual states that base load unit costs should be allocated to all three periods. Using the system minimum load does not do this properly. KU supplied data that showed the output of each generating unit during each hour of the year. When the unit outputs are summed up for each hour, and the hours are divided 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.

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?

A11: 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

of twenty years ago, when 55% of production costs were assigned to the off-peak period.

Q12: CAN THIS SAME POD ALLOCATOR BE USED TO ALLOCATE THE TRANSMISSION COSTS?

A12: While KU used the same modified BIP results for both the production and demand allocations, it would not be appropriate for the POD method. Since the POD method factors in the costs of each production plant, it would not be appropriate for transmission costs. Instead, I queried the production data to determine the MW loading during each hour. The MW loading for each hour of the three costing periods and a ratio of that period's loading to the total were used to produce the transmission allocators. These calculations are contained in Exhibit DHBK-3.

Q13: YOU HAVE DESCRIBED THE MAJOR PROBLEM WITH THE KU STUDY AND HOW YOU CORRECTED THE PRODUCTION AND TRANSMISSION ALLOCATORS. PLEASE NOW DESCRIBE THE MINOR PROBLEMS YOU FOUND IN THE KU STUDY.

A13: I found additional problems in the Functional Assignment Section (Seelye Exhibit 4) of the KU study, and five problems with the Cost Allocation Section (Seelye Exhibit 5). With respect to the Functional Assignment, I have already described the correction of two of them, the allocation of Production and Transmission 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.

But these are the cost of storing fuel and reactant, which are energy-related costs. I have corrected this problem by assigning these costs with the energy allocator.

Q14: WHAT ARE THE FIVE CORRECTIONS THAT NEED TO BE MADE TO THE COST ALLOCATION SECTION OF THE STUDY?

A14: The first problem is with the allocator used for Brokered Sales. KU allocated these costs using the energy allocator, but the item has nothing to do with the energy used by customers on the system. Instead, it is a function of the system operation and dispatch, which was allocated with a production demand allocator. To correct this problem, I have changed the allocator used for Brokered Sales at the three places where revenues and expenses are added and removed, to the production demand allocator, "PLPPT."

The second problem is where Off-System ECR Revenues are removed in the revenue adjustments. Off-system sales are allocated to the classes using the "OSSALL" allocator. To be consistent, these revenues should be removed with the same "OSSALL" allocator, instead of the "PLPPT" allocator that was used.

A third problem is the allocation in the expense adjustments of the Adjustment for Merger Savings and the Adjustment for Merger Amortization Expenses. These two expense adjustments were allocated using a total labor allocator, where the parallel adjustments to revenues were allocated using the revenue allocator R01. To be consistent, the customers who received the benefits should be the same ones who pay the associated costs. To reconcile these

inconsistencies, I have changed the allocators so both revenues and associated expenses are all allocated with the R01 allocator.

There is a similar problem of mismatching with respect to the VDT. The expense Adjustment for VDT Net Savings to Shareholders was allocated using a total labor allocator, yet everywhere else that there are revenues or expenses associated with VDT, it is alocated with "VDTREV." To make this consistent, I have changed this one allocator so all VDT associated entries are allocated with the same "VDTREV" allocator.

Finally, I believe that the wrong allocator was selected to allocate Intercompany Sales. Like Off-System Sales, this is a production capacity related profit that must be corrected for the energy used to generate this electricity. Instead, KU used the energy allocator, which is clearly incorrect. To more accurately allocate this revenue, I have used the "OSSALL" allocator due to the similarity to off-system sales.

Q15: YOU HAVE DESCRIBED TEN CORRECTIONS THAT ARE NECESSARY FOR THE COST OF SERVICE STUDY FILED IN THIS CASE. HAVE YOU MADE THESE CHANGES TO THE STUDY FILED?

A15: Yes. In Exhibit DHBK-4 I have corrected the Functional Assignment section of the study, and in Exhibit DHBK-5 I have corrected the Cost Allocation section. Below I have compared the results of my corrected study with the results from the KU study:

Class	KU Study	AG Corrected Study
RS	0.76%	1.36%
FERS	0.33%	1.08%
GSS	5.46%	6.29%
GSP	17.47%	16.24%
LPS	8.00%	7.27%
LPP	8.91%	7.38%
LPT	19.44%	17.07%
LCIP	6.46%	4.54%
LCIT	9.60%	6.20%
HLFS	8.50%	5.93%
HLFP	6.73%	4.57%
MPP	11.79%	10.00%
MPT	10.41%	8.51%
LHPP	8.77%	6.61%
LHPT	8.78%	7.38%
AES	30.69%	16.22%
M	4.34%	3.90%
33	1.00%	1.95%
Special Contract	9.35%	9.61%
TOTAL	3.93%	3.93%

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

Studies can be explored. The Commission should then use the information from the Cost of Service Study and apply it to whatever overall rate increase or decrease is ultimately accepted.

Q16: ARE YOU PROPOSING AN ALTERNATIVE ALLOCATION OF RATE INCREASES FOR THE CLASSES?

A16: No. The percentage increases proposed by KU are about the same for the different classes. This revised study shows that there is a better reason for parity among the classes with respect to the size of increase. Based on the corrected study results, I would recommend that the Residential Class increase be held to an increase that doesn't exceed 1% over the overall increase, as KU has proposed.

Q17: IN THIS FILING, KU HAS PROPOSED TO MAKE MAJOR CHANGES IN ITS RATE DESIGN. BASED ON THE RESULTS OF YOUR COST OF SERVICE STUDY, DO YOU BELIEVE THAT THESE CHANGES ARE JUSTIFIED?

A17: Some of the proposed changes are consistent with the Cost of Service results, while other run counter to them. It is difficult to answer this question until expenses are broken down into type. I have broken all expenses down into the following components for each rate class:

Summer Peak Period Demand
Winter Peak Period Demand
Off-Peak Period Demand
Non-Time-Differentiated Demand
Energy
Customer Charge Costs
Other Customer Costs
Mixed Customer Costs

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

customers and encourage the waste of energy. Keeping customer charges low can be considered a no-cost energy conservation program.

Q18: WHAT ARE THE OTHER RATES THAT ARE JUSTIFIED BASED ON THE COST OF SERVICE RESULTS?

A18: Rates based on calculated demand and energy component costs are calculated in Exhibit DHBK-9. When actual costs from the Cost of Service Study are combined with billing determinants, the appropriate rate design becomes evident. A comparison of my proposed rates, based on cost of service results, and the KU proposed rates, can be found in Exhibit DHBK-10. These results also show that the my proposed rates are quite similar to the rates proposed by KU. The major difference is that the energy rates being proposed by KU are slightly lower because its proposed customer charges are higher.

Q19: IN THIS CASE, THE COMPANY HAS PROPOSED MANY RATE STRUCTURE CHANGES TO END OLD PROMOTIONAL RATES, SIMPLIFY THE STRUCTURE, AND MAKE THE RATES MORE CONSISTENT WITH LG&E RATES. WHAT IS YOUR OPINION OF THE PROPOSED CHANGES?

A19: In general, I believe that most of the proposed changes are positive and progressive steps. There is, though, one proposed charge that I find troublesome 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

factor by going to a second shift, which could never be justified for this company. Demand pricing signals will not help this type of customer. Instead, it will only penalize them. The GS tariff needs to be a fall back option for as many customers as possible. Thus, I am proposing that in synchronizing this tariff with KU, the KU upper limit of 5,000 KW be kept and applied to the LG&E GS tariff.

Q21: DO YOU HAVE ANY RECOMMENDATIONS WITH RESPECT TO KU'S PROPOSED INCREASES IN VARIOUS MISCELLANEOUS CHARGES?

A21: Yes. KU proposes to increase the disconnect/reconnect charge from $10.40 to $31.00 for Regular Hours and a decrease from $38.00 to $31.00 for After Hours.. The change in the Regular Hours charge is troubling since 90% of these services are rendered during Regular Hours, and the proposed increase is almost 200%. Such a large increase would clearly violate the Commission's principle of gradualism.

I feel that this is another charge that could be synchronized between KU and LG&E. Setting this fee at the current LG&E rate of $18.50 would provide KU with a substantial increase while being more gradual than the almost 200% increase proposed by KU.

KU has also proposed large increases in a Meter Testing fee and the Return Check Fee. These are also fees that might be synchronized with LG&E's fees. This synchronization would provide a substantial increase in these fees for KU while being more consistent with the Commission's principle of gradualism. A summary of my Miscellaneous Charge proposals can be found in Exhibit

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

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 22nd day 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

	BASE-INTERMEDIATE-PEAK DEMAND ALLOCATOR							
	BASED ON UNIT MW CAPACITIES							
	BASE	INTERMEDIATE	PEAK					
	Minimum Load	Winter Peak	Summer Peak					
	05/23/03	01/23/03	08/27/03					
	Hour Ending	Hour Ending	Hour Ending			BASE	INTERMEDIATE	PEAK
	2:00	20:00	14:00	Unit	Unit	Minimum Load	Winter Peak	Summer Peak
	Units	Units	Units	Winter	Summer	Unit	Unit	Unit
UNIT	Dispatched	Dispatched	Dispatched	MW	MW	MW	MW	MW
BR1	1	1	1	97	104	97	97	104
BR10	0	1	0	132	130	0	132	0
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	1	0	137	134	0	137	0
BR6	0	0	1	168	154	0	0	154
BR7	0	1	1	168	154	0	168	154
BR8	0	1	0	132	130	0	132	0
BR9	0	1	0	132	130	0	132	0
C11	0	0	0	14	14	0	0	0
C4	1	1	1	155	155	155	155	155
C5	0	1	1	168	168	0	168	168
C6	0	1	1	240	240	0	240	240
D123	0	1	0	24	24	0	24	0
FALL	0	1	1	32	48	0	32	48
GH1	1	1	1	502	509	502	502	509
GH2	1	1	1	492	494	492	492	494
GH3	0	1	1	490	496	0	490	496
GH4	1	1	1	482	467	482	482	467
GR12	0	1	0	44	44	0	44	0
GR3	0	0	1	71	68	0	0	68
GR4	0	1	0	107	100	0	107	0
H123	0	0	0	36	36	0	0	0
M1	1	1	1	309	308	309	309	308
M2	0	0	1	308	306	0	0	306
M3	0	1	1	397	391	0	397	391
M4	1	1	1	492	480	492	492	480
P11	0	0	0	13	12	0	0	0
P12	0	0	0	28	23	0	0	0
P13	0	0	1	175	158	0	0	158
PINE	0	0	0	0	0	0	0	0
T1	0	1	1	515	515	0	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
				7,317	7,194	3,129	6,051	6,193
						Base	Intermediate	Peak
				BIP Allocators		50.5248%	33.8745%	15.6007%

Exhibit DHBK – 2

Electric Cost of Service Study

Calculation of POD Allocators

PROBABILITY OF DISPATCH DEMAND ALLOCATOR

HOURS OF UNIT DISPATCH PER COSTING PERIODS

UNIT	2003 Off-Peak Dispatch Hours	2003 Winter Peak Dispatch Hours	2003 Summer Peak Dispatch Hours	2002 Off-Peak Dispatch Hours	2002 Winter Peak Dispatch Hours	2002 Summer Peak Dispatch Hours	2001 Off-Peak Dispatch Hours	2001 Winter Peak Dispatch Hours	2001 Summer Peak Dispatch Hours
BR1	4,834	2,222	923	4,968	2,216	946	4,883	2,294	907
BR10	23	57	3	68	67	225	84	110	129
BR11	11	40	10	43	50	140	39	86	84
BR2	4,624	1,975	924	4,262	1,792	934	3,890	1,947	597
BR3	4,640	2,067	935	4,392	1,816	904	4,586	2,019	923
BR5	7	30	8	204	316	396	144	143	430
BR6	29	87	90	237	233	481	8	54	30
BR7	25	43	94	145	314	305	154	135	247
BR8	33	72	10	152	127	311	152	309	264
BR9	24	42	2	86	89	263	97	186	203
C11	3	2	0	0	12	3	0	17	22
C4	4,640	2,279	830	4,883	2,279	933	4,433	2,191	861
C5	4,454	2,047	926	4,548	2,173	896	4,314	1,774	913
C6	4,721	2,131	888	2,829	2,290	37	4,312	2,006	893
D123	2,502	1,694	554	1,858	1,592	30	830	739	0
FALL	3,468	1,391	738	3,947	1,607	825	4,952	2,223	913
GH1	4,818	2,099	935	4,394	1,983	835	4,880	2,169	914
GH2	4,849	2,268	935	4,512	2,225	808	4,607	2,135	946
GH3	3,788	1,655	871	4,984	2,217	936	4,819	2,137	937
GH4	4,636	1,985	957	3,659	1,378	895	5,020	2,409	913
GR12	911	591	0	1,340	168	498	1,316	655	313
GR3	3,113	1,597	569	2,497	1,075	604	3,999	2,024	790
GR4	2,885	1,179	620	3,875	1,940	858	4,093	2,087	883
H123	0	0	0	0	0	6	1	0	7
M1	4,664	2,198	931	4,329	1,912	892	4,396	2,062	841
M2	4,190	1,784	932	4,686	2,149	867	4,412	1,909	939
M3	4,748	2,212	957	4,273	1,904	869	4,769	2,293	899
M4	4,359	1,984	829	4,292	2,044	873	3,868	1,555	906
P11	0	5	0	0	0	0	1	2	18
P12	0	0	0	0	0	8	0	2	16
P13	43	82	155	197	162	536	74	41	338
PINE	0	0	0	1	0	0	2,061	1,516	702
T1	4,684	2,026	936	4,724	2,384	797	4,377	1,855	891
T5	62	90	232	228	65	524	0	0	0
T6	48	81	180	190	59	544	0	0	0
TY12	359	0	0	362	0	0	266	0	14
TY3	3,289	1,418	818	3,341	1,516	853	3,506	1,667	792
W7	0	0	0	0	3	1	1	5	2
W8	0	0	0	0	2	2	0	3	5
ZN	1	0	4	0	2	5	3	5	20

Exhibit DHBK – 3

Electric Cost of Service Study

Calculation of Transmission Allocators

	PROBABILITY OF DISPATCH DEMAND ALLOCATOR								
	CALCULATION OF UNIT COST BY COSTING PERIOD								
	Total	Total Winter	Total Summer					Winter	Summer
	Off-Peak	Peak	Peak	Total	Plant	Plant Per Hour	Off-Peak Plant	Peak Plant	Peak Plant
	Dispatch	Dispatch	Dispatch	Dispatch	Cost	Cost	Cost	Cost	Cost
UNIT	Hours	Hours	Hours	Hours	$	$	$	$	$
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	8,468,230	12,919,479
BR11	93	176	234	503	42,757,087	85,004	7,905,386	14,960,730	19,890,971
BR2	12,776	5,714	2,455	20,945	38,238,854	1,826	23,324,879	10,431,932	4,482,043
BR3	13,618	5,902	2,762	22,282	116,091,020	5,210	70,950,880	30,749,897	14,390,243
BR5	355	489	834	1,678	44,407,281	26,464	9,394,866	12,941,097	22,071,318
BR6	274	374	601	1,249	60,676,456	48,580	13,310,928	18,168,931	29,196,597
BR7	324	492	646	1,462	62,080,069	42,462	13,757,827	20,891,514	27,430,728
BR8	337	508	585	1,430	27,638,671	19,328	6,513,449	9,818,493	11,306,729
BR9	207	317	468	992	36,697,794	36,994	7,657,705	11,727,017	17,313,072
C11	3	31	25	59	2,798,451	47,431	142,294	1,470,373	1,185,784
C4	13,956	6,749	2,624	23,329	62,890,756	2,696	37,622,847	18,194,081	7,073,828
C5	13,316	5,994	2,735	22,045	73,583,952	3,338	44,447,444	20,007,358	9,129,150
C6	11,862	6,427	1,818	20,107	122,310,986	6,083	72,156,608	39,095,475	11,058,903
D123	5,190	4,025	584	9,799	9,914,306	1,012	5,251,071	4,072,363	590,872
FALL	12,367	5,221	2,476	20,064	9,727,502	485	5,995,814	2,531,264	1,200,423
GH1	14,092	6,251	2,684	23,027	138,894,035	6,032	84,999,989	37,704,721	16,189,325
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	71,836,149	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	9,960,062	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	30,390,788	14,243,406
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	243,253	2,919,033
P13	314	285	1,029	1,628	63,892,328	39,246	12,323,213	11,185,082	40,384,033
PINE	2,062	1,516	702	4,280	226,833	53	109,283	80,346	37,205
T1	13,785	6,265	2,624	22,674	582,427,453	25,687	354,095,547	160,929,170	67,402,736
T5	290	155	756	1,201	55,014,995	45,808	13,284,220	7,100,187	34,630,588
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	2,691,017
W7	1	8	3	12	2,080,138	173,345	173,345	1,386,759	520,035
W8	0	5	7	12	2,080,138	173,345	0	866,724	1,213,414
ZN	4	7	29	40	1,889,560	47,239	188,956	330,673	1,369,931
					3,323,060,602		1,817,098,554	904,032,390	601,929,659
								Winter	Summer
							Off-Peak	Peak	Peak
					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 AT[illegible]EY GENERAL
KU Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Plant in Service									
Intangible Plant									
301.00 ORGANIZATION	P301	PT&D	$ 38,628	11,112	5,528	3,681	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	83,453	24,006	11,944	7,952	-	-	-
303.00 SOFTWARE	P302	PT&D	18,795,647	5,406,830	2,689,972	1,791,057	-	-	-
Total Intangible Plant	PINT		$ 18,917,728	$ 5,441,948	$ 2,707,444	$ 1,802,690	$ -	$ -	$ -
Steam Production Plant									
Total Steam Production Plant	PSTPR	F017	$ 1,079,124,848	590,081,654	293,573,757	195,469,438	-	-	-
Hydraulic Production Plant									
Total Hydraulic Production Plant	PHDPR	F017	$ 9,257,399	5,062,084	2,518,457	1,676,857	-	-	-
Other Production Plant									
Total Other Production Plant	POTPR	F017	$ 305,790,587	167,210,880	83,189,718	55,389,990	-	-	-
Total Production Plant	PPRTL		$ 1,394,172,833	$ 762,354,618	$ 379,281,931	$ 252,536,284	$ -	$ -	$ -
Transmission									
KENTUCKY SYSTEM PROPERTY	P350	F011	$ 368,374,379	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	7,441,831	-	-	-	-	-	-
Total Transmission Plant	PTRAN		$ 375,816,211	$ -	$ -	$ -	$ -	$ -	$ -
Distribution									
TOTAL ACCTS 360-362	P362	F001	$ 94,317,764	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	317,196,334	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	57,888,132	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	4,870,008	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	202,497,962	-	-	-	-	-	-
369-SERVICES	P369	F006	77,810,644	-	-	-	-	-	-
370-METERS	P370	F007	58,686,627	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	17,400,456	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	49,500,090	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ 880,168,018	$ -	$ -	$ -	$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ 2,650,157,061	$ 762,354,618	$ 379,281,931	$ 252,536,284	$ -	$ -	$ -

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	3,080	1,639	759	-	1,375	-	1,361	2,979
302.00 FRANCHISE AND CONSENTS	P301	PT&D	6,655	3,540	1,639	-	2,970	-	2,940	6,436
303.00 SOFTWARE	P302	PT&D	1,498,905	797,379	369,109	-	668,928	-	662,239	1,449,468
Total Intangible Plant	PINT		$ 1,508,640	$ 802,558	$ 371,506	$ -	$ 673,272	$ -	$ 666,541	$ 1,458,882
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	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		$ -	$ -	$ -	$ -		$ -	$ -	
Transmission										
KENTUCKY SYSTEM PROPERTY	P350	F011	207,158,279	110,202,879	51,013,221	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	4,184,973	2,226,298	1,030,560	-	-	-	-	-
Total Transmission Plant	PTRAN		$ 211,343,253	$ 112,429,178	$ 52,043,781	$ -	$ -	$ -	$ -	$ -
Distribution										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	94,317,764	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	73,294,310	167,014,902
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	20,080,404	37,357,622
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ -	$ -	$ -	$ -	$ 94,317,764	$ -	$ 93,374,713	$ 204,372,724
Total Prod, Trans, and Dist Plant	PT&D		$ 211,343,253	$ 112,429,178	$ 52,043,781	$ -	$ 94,317,764	$ -	$ 93,374,713	$ 204,372,724

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Plant in Service									
Intangible Plant									
301.00 ORGANIZATION	P301	PT&D	344	783	1,418	1,605	1,134	855	975
302.00 FRANCHISE AND CONSENTS	P301	PT&D	743	1,692	3,063	3,467	2,450	1,848	2,107
303.00 SOFTWARE	P302	PT&D	167,433	381,062	689,911	780,800	551,855	416,222	474,477
Total Intangible Plant	PINT		$ 168,521	$ 383,537	$ 694,392	$ 785,872	$ 555,439	$ 418,925	$ 477,559
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	-	-	-	-	-	-	-
Total Production Plant	PPRTL				$ -	$ -			$ -
Transmission									
KENTUCKY SYSTEM PROPERTY	P350	F011	-	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution									
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	23,450,572	53,436,550	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	157,287	292,619	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	2,284,521	2,585,487	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	94,991,794	107,506,168	-	-	-
369-SERVICES	P369	F006	-	-	-	-	77,810,644	-	-
370-METERS	P370	F007	-	-	-	-	-	58,686,627	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	17,400,456
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-	49,500,090
Total Distribution Plant	PDIST		$ 23,607,860	$ 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	$ 53,729,169	$ 97,276,315	$ 110,091,655	$ 77,810,644	$ 58,686,627	$ 66,900,546

OFFICE OF THE AT[illegible]EY GENERAL
KU Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant in Service					
Intangible Plant					
301.00 ORGANIZATION	P301	PT&D	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	-	-
303.00 SOFTWARE	P302	PT&D	-	-	-
Total Intangible Plant	PINT		$ -	$ -	$ -
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	-	-	-
Total Production Plant	PPRTL		$ -	$ -	$ -
Transmission					
KENTUCKY SYSTEM PROPERTY	P350	F011	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	-	-	-
Total Transmission Plant	PTRAN		$ -	$ -	$ -
Distribution					
TOTAL ACCTS 360-362	P362	F001	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	-	-	-
369-SERVICES	P369	F006	-	-	-
370-METERS	P370	F007	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-
Total Distribution Plant	PDIST		$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ -	$ -	$ -

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Plant in Service (Continued)									
General Plant									
Total General Plant	PGP	PT&D	$ 100,450,529	28,895,995	14,376,156	9,572,038	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	$ -	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	$ -	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	$ -	-	-	-	-	-	-
OTHER		PDIST	$ -	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 2,769,525,318	$ 796,692,560	$ 396,365,531	$ 263,911,013	$ -	$ -	$ -
Construction Work in Progress (CWIP)									
CWIP Production	CWIP1	F017	$ 240,113,351	131,297,582	65,322,357	43,493,412	-	-	-
CWIP Transmission	CWIP2	F011	10,684,708	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	42,397,698	-	-	-	-	-	-
CWIP General Plant	CWIP4	PT&D	3,320,952	955,318	475,284	316,457	-	-	-
RWIP	CWIP5	F004	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		$ 296,516,710	$ 132,252,900	$ 65,797,641	$ 43,809,869	$ -	$ -	$ -
Total Utility Plant			$ 3,066,042,028	$ 928,945,461	$ 462,163,172	$ 307,720,882	$ -	$ -	$ -

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Plant in Service (Continued)										
General Plant										
Total General Plant	PGP	PT&D	8,010,673	4,261,472	1,972,647	-	3,574,984	-	3,539,239	7,746,465
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	-	-	-	-	-
OTHER		PDIST	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 220,862,566	$ 117,493,208	$ 54,387,934	$ -	$ 98,566,020	$ -	$ 97,580,493	$ 213,578,071
Construction Work in Progress (CWIP)										
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	6,008,631	3,196,437	1,479,640	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	-	-	-	-	4,543,287	-	4,497,860	9,844,635
CWIP General Plant	CWIP4	PT&D	264,837	140,887	65,217	-	118,191	-	117,009	256,103
RWIP	CWIP5	F004	-	-	-	-	-	-	-	-
Total Construction Work In Progress	TCWIP		$ 6,273,469	$ 3,337,324	$ 1,544,857	$ -	$ 4,661,478	$ -	$ 4,614,870	$ 10,100,738
Total Utility Plant			$ 227,136,035	$ 120,830,532	$ 55,932,791	$ -	$ 103,227,498	$ -	$102,195,363	$ 223,678,809

OFFICE OF THE AT[illegible]Y GENERAL
KU Cost of Service Study
Functional Assignment and Classification

12 Months Ended
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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Plant In Service (Continued)									
General Plant									
Total General Plant	PGP	PT&D	894,823	2,036,530	3,687,124	4,172,872	2,949,305	2,224,435	2,535,772
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	-	-	-	-
OTHER		PDIST	-	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 24,671,204	$ 56,149,236	$ 101,657,830	$ 115,050,399	$ 81,315,388	$ 61,329,987	$ 69,913,878
Construction Work In Progress (CWIP)									
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	1,137,191	2,588,134	4,685,801	5,303,116	3,748,139	2,826,935	3,222,600
CWIP General Plant	CWIP4	PT&D	29,583	67,329	121,898	137,958	97,506	73,541	83,834
RWIP	CWIP5	F004	-	-	-	-	-	-	-
Total Construction Work In Progress	TCWIP		$ 1,166,774	$ 2,655,463	$ 4,807,699	$ 5,441,073	$ 3,845,645	$ 2,900,476	$ 3,306,434
Total Utility Plant			$ 25,837,978	$ 58,804,700	$ 106,465,529	$ 120,491,472	$ 85,161,033	$ 64,230,464	$ 73,220,311

OFFICE OF THE AT[illegible]EY GENERAL
KU Cost of Service Study
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12 Months Ended
September 30, 2003

	Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
	Plant in Service (Continued)					
	General Plant					
	Total General Plant	PGP	PT&D	-	-	-
	TOTAL COMMON PLANT	PCOM	PT&D	-	-	-
106.00	COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-
105.00	PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-
	OTHER		PDIST	-	-	-
	Total Plant in Service	TPIS		$ -	$ -	$ -
	Construction Work in Progress (CWIP)					
	CWIP Production	CWIP1	F017	-	-	-
	CWIP Transmission	CWIP2	F011	-	-	-
	CWIP Distribution Plant	CWIP3	PDIST	-	-	-
	CWIP General Plant	CWIP4	PT&D	-	-	-
	RWIP	CWIP5	F004	-	-	-
	Total Construction Work in Progress	TCWIP		$ -	$ -	$ -
	Total Utility Plant			$ -	$ -	$ -

OFFICE OF THE A1 . .EY GENERAL
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12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Rate Base									
Utility Plant									
Plant in Service			$ 2,769,525,318	$ 796,692,560	$ 396,365,531	$ 263,911,013	$ -	$ -	$ -
Construction Work in Progress (CWIP)			296,516,710	132,252,900.32	65,797,640.93	43,809,869.16	-	-	-
Total Utility Plant	TUP		$ 3,066,042,028	$ 928,945,461	$ 462,163,172	$ 307,720,882	$ -	$ -	$ -
Less: Accumulated Provision for Depreciation									
Steam Production	ADEPREPA	F017	$ 690,194,963	377,408,959	187,766,159	125,019,845	-	-	-
Hydraulic Production	RWIP	F017	7,267,174	3,973,800	1,977,020	1,316,354	-	-	-
Other Production		F017	49,596,740	27,120,241	13,492,694	8,983,805	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	204,837,711	-	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	3,722,618	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	361,728,344	-	-	-	-	-	-
General Plant	ADEPRD12	PT&D	48,927,481	14,074,672	7,002,343	4,662,352	-	-	-
Intangible Plant	ADEPRGP	PT&D	11,623,254	3,343,591	1,663,483	1,107,592	-	-	-
Total Accumulated Depreciation	TADEPR		$ 1,377,898,286	$ 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 Capital									
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	$ 52,060,124	2,832,344	1,409,130	938,237	33,635,347	-	-
Materials and Supplies	M&S	Energy	57,926,039	-	-	-	57,926,039	-	-
Prepayments	PREPAY	TPIS	2,935,464	844,427	420,114	279,723	-	-	-
Total Working Capital	TWC		$ 112,921,627	$ 3,676,771	$ 1,829,244	$ 1,217,961	$ 91,561,386	$ -	$ -
Emission Allowance	EMALL	PROFIX	59,742	32,668	16,253	10,822	-	-	-
Deferred Debits									
Service Pension Cost	PENSCOST	TLB	$ -	-	-	-	-	-	-
Accumulated Deferred Income Tax									
Total Production Plant	ADITPP	F017	126,646,995	69,252,477	34,454,062	22,940,457	-	-	-
Total Transmission Plant	ADITTP	F011	36,696,657	-	-	-	-	-	-
Total Distribution Plant	ADITDP	PDIST	76,404,224	-	-	-	-	-	-
Total General Plant	ADITGP	PT&D	5,047,368	1,451,946	722,363	480,969	-	-	-
Total Accumulated Deferred Income Tax	ADITT		244,795,245	70,704,422	35,176,425	23,421,426	-	-	-
Accumulated Deferred Investment Tax Credits									
Production	ADITCP	F017	3,272,375	1,789,384	890,243	592,748	-	-	-
Transmission	ADITCT	F011	887,992	-	-	-	-	-	-
Transmission VA	ADITCTVA	F011	55,985	-	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	-	-	-
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	1,115,509	-	-	-	-	-	-
General	ADITCG	PT&D	121,409	34,925	17,376	11,569	-	-	-
Total Accum. Deferred Investment Tax Credits	ADITCTL		5,453,270	1,824,309	907,619	604,317	-	-	-
Total Deferred Debits			$ 250,248,515	$ 72,528,731	$ 36,084,044	$ 24,025,743	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	$ 1,455,980	-	-	-	-	-	-
Net Rate Base	RB		$ 1,549,420,617	$ 434,204,906	$ 216,022,926	$ 143,833,973	$ 91,561,386	$ -	$ -

OFFICE OF THE A\ .EY GENERAL
KU Cost of Service Study
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12 Months Ended
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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Rate Base										
Utility Plant										
Plant in Service			$ 220,862,566	$ 117,493,208	$ 54,387,934	$ -	$ 98,566,020	$ -	$ 97,580,493	$ 213,578,071
Construction Work in Progress (CWIP)			6,273,468.57	3,337,324.02	1,544,856.61	-	4,661,478.22	-	4,614,869.73	10,100,737.82
Total Utility Plant	TUP		$ 227,136,035	$ 120,830,532	$ 55,932,791	$ -	$ 103,227,498	$ -	$102,195,363	$ 223,678,809
Less: Acummulated Provision for Depreciation										
Steam Production	ADEPREPA	F017	-	-	-	-	-	-	-	-
Hydraulic Production	RWIP	F017	-	-	-	-	-	-	-	-
Other Production		F017	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	115,192,125	61,279,250	28,366,336	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	2,093,444	1,113,658	515,516	-	-	-	-	-
Distribution	ADEPRD11	PDIST	-	-	-	-	38,762,382	-	38,374,810	83,992,381
General Plant	ADEPRD12	PT&D	3,901,842	2,075,679	960,838	-	1,741,305	-	1,723,894	3,773,151
Intangible Plant	ADEPRGP	PT&D	926,925	493,100	228,257	-	413,666	-	409,530	896,353
Total Accumulated Depreciation	TADEPR		$ 122,114,336	$ 64,961,688	$ 30,070,947	$ -	$ 40,917,352	$ -	$ 40,508,234	$ 88,661,884
Net Utility Plant	NTPLANT		$ 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	CWC	OMLPP	1,333,124	709,188	328,285	-	554,283	-	1,002,580	2,237,621
Materials and Supplies	M&S	Energy	-	-	-	-	-	-	-	-
Prepayments	PREPAY	TPIS	234,096	124,533	57,647	-	104,472	-	103,427	226,375
Total Working Capital	TWC		$ 1,567,219	$ 833,720	$ 385,932	$ -	$ 658,755	$ -	$ 1,106,007	$ 2,463,995
Emission Allowance	EMALL	PROFIX	-	-	-	-	-	-	-	-
Deferred Debits										
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-
Accumulated Deferred Income Tax										
Total Production Plant	ADITPP	F017	-	-	-	-	-	-	-	-
Total Transmission Plant	ADITTP	F011	20,636,659	10,978,172	5,081,827	-	-	-	-	-
Total Distribution Plant	ADITDP	PDIST	-	-	-	-	8,187,386	-	8,105,523	17,740,862
Total General Plant	ADITGP	PT&D	402,515	214,127	99,120	-	179,633	-	177,837	389,239
Total Accumulated Deferred Income Tax	ADITT		21,039,174	11,192,300	5,180,947	-	8,367,020	-	8,283,361	18,130,101
Accumulated Deferred Investment Tax Credits										
Production	ADITCP	F017	-	-	-	-	-	-	-	-
Transmission	ADITCT	F011	499,369	265,652	122,971	-	-	-	-	-
Transmission VA	ADITCTVA	F011	31,484	16,749	7,753	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	-	-	-	-
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	-	-	-	-	119,537	-	118,341	259,018
General	ADITCG	PT&D	9,682	5,151	2,384	-	4,321	-	4,278	9,363
Total Accum. Deferred Investment Tax Credits	ADITCTL		540,535	287,551	133,108	-	123,857	-	122,619	268,381
Total Deferred Debits			$ 21,579,709	$ 11,479,850	$ 5,314,055	$ -	$ 8,490,877	$ -	$ 8,405,980	$ 18,398,482
Less: Customer Advances	CSTDEP	F027	-	-	-	-	-	-	362,456	793,321
Net Rate Base	RB		$ 85,009,210	$ 45,222,714	$ 20,933,721	$ -	$ 54,478,024	$ -	$ 54,024,700	$ 116,289,117

OFFICE OF THE AT . .EY GENERAL
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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Rate Base									
Utility Plant									
Plant in Service			$ 24,671,204	$ 56,149,236	$ 101,657,830	$ 115,050,399	$ 81,315,388	$ 61,329,987	$ 69,913,878
Construction Work in Progress (CWIP)			1,166,774.10	2,655,463.23	4,807,699.06	5,441,073.18	3,845,644.86	2,900,476.25	3,306,433.77
Total Utility Plant	TUP		$ 25,837,978	$ 58,804,700	$ 106,465,529	$ 120,491,472	$ 85,161,033	$ 64,230,464	$ 73,220,311
Less: Accumulated Provision for Depreciation									
Steam Production	ADEPREPA	F017	-	-	-	-	-	-	-
Hydraulic Production	RWIP	F017	-	-	-	-	-	-	-
Other Production		F017	-	-	-	-	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	-	-	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	9,702,275	22,081,424	39,978,276	45,245,080	31,978,344	24,118,823	27,494,550
General Plant	ADEPRD12	PT&D	435,851	991,954	1,795,926	2,032,524	1,436,548	1,083,479	1,235,125
Intangible Plant	ADEPRGP	PT&D	103,541	235,649	426,642	482,848	341,268	257,392	293,417
Total Accumulated Depreciation	TADEPR		$ 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	CWC	OMLPP	285,745	650,755	390,594	442,051	309,813	705,638	307,152
Materials and Supplies	M&S	Energy	-	-	-	-	-	-	-
Prepayments	PREPAY	TPIS	26,149	59,513	107,749	121,944	86,187	65,005	74,103
Total Working Capital	TWC		$ 311,894	$ 710,269	$ 498,342	$ 563,995	$ 396,000	$ 770,642	$ 381,255
Emission Allowance	EMALL	PROFIX	-	-	-	-	-	-	-
Deferred Debits									
Service Pension Cost	PENSCOST	TL8	-	-	-	-	-	-	-
Accumulated Deferred Income Tax									
Total Production Plant	ADITPP	F017	-	-	-	-	-	-	-
Total Transmission Plant	ADITTP	F011	-	-	-	-	-	-	-
Total Distribution Plant	ADITDP	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	PT&D	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	ADITCP	F017	-	-	-	-	-	-	-
Transmission	ADITCT	F011	-	-	-	-	-	-	-
Transmission VA	ADITCTVA	F011	-	-	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	-	-	-
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	29,920	68,095	123,286	139,528	98,616	74,378	84,789
General	ADITCG	PT&D	1,082	2,461	4,456	5,044	3,565	2,689	3,065
Total Accum. Deferred Investment Tax Credits	ADITCTL		31,002	70,557	127,743	144,572	102,180	77,067	87,853
Total Deferred Debits			$ 2,125,278	$ 4,836,923	$ 8,757,218	$ 9,910,908	$ 7,004,838	$ 5,283,214	$ 6,022,665
Less: Customer Advances	CSTDEP	F027	91,640	208,563	-	-	-	-	-
Net Rate Base	RB		$ 13,691,288	$ 31,160,455	$ 56,005,810	$ 63,384,107	$ 44,796,035	$ 34,258,198	$ 38,555,809

OFFICE OF THE AT . ..Y GENERAL
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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Rate Base					
Utility Plant					
Plant in Service			$ -	$ -	$ -
Construction Work in Progress (CWIP)			-	-	-
Total Utility Plant	TUP		$ -	$ -	$ -
Less: Acummulated Provision for Depreciation					
Steam Production	ADEPREPA	F017	-	-	-
Hydraulic Production	RWIP	F017	-	-	-
Other Production		F017	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	-	-	-
Distribution	ADEPRD11	PDIST	-	-	-
General Plant	ADEPRD12	PT&D	-	-	-
Intangible Plant	ADEPRGP	PT&D	-	-	-
Total Accumulated Depreciation	TADEPR		$ -	$ -	$ -
Net Utility Plant	NTPLANT		$ -	$ -	$ -
Working Capital					
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	3,324,155	664,084	-
Materials and Supplies	M&S	Energy	-	-	-
Prepayments	PREPAY	TPIS	-	-	-
Total Working Capital	TWC		$ 3,324,155	$ 664,084	$ -
Emission Allowance	EMALL	PROFIX	-	-	-
Deferred Debits					
Service Pension Cost	PENSCOST	TLB	-	-	-
Accumulated Deferred Income Tax					
Total Production Plant	ADITPP	F017	-	-	-
Total Transmission Plant	ADITTP	F011	-	-	-
Total Distribution Plant	ADITDP	PDIST	-	-	-
Total General Plant	ADITGP	PT&D	-	-	-
Total Accumulated Deferred Income Tax	ADITT		-	-	-
Accumulated Deferred Investment Tax Credits					
Production	ADITCP	F017	-	-	-
Transmission	ADITCT	F011	-	-	-
Transmission VA	ADITCTVA	F011	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	-	-	-
General	ADITCG	PT&D	-	-	-
Total Accum. Deferred Investment Tax Credits	ADITCTL		-	-	-
Total Deferred Debits			$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	-	-	-
Net Rate Base	RB		$ 3,324,155	$ 664,084	$ -

OFFICE OF THE A\ .EY GENERAL
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12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Operation and Maintenance Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	$ 1,853,785	838,239	417,036	277,674	320,837	-	-
501 FUEL	OM501	Energy	$ 210,611,918	-	-	-	210,611,918	-	-
502 STEAM EXPENSES	OM502		$ 6,838,395	2,280,621	1,134,640	755,475	2,667,660	-	-
505 ELECTRIC EXPENSES	OM505		$ 4,189,422	1,556,939	774,599	515,749	1,342,135	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	$ 3,845,191	2,102,608	1,046,076	696,506	-	-	-
507 RENTS	OM507	PROFIX	$ 49,434	27,031	13,449	8,954	-	-	-
Total Steam Power Operation Expenses			$ 227,388,146	$ 6,805,439	$ 3,385,800	$ 2,254,358	$ 214,942,550	$ -	$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	$ 3,833,466	285,514	142,047	94,579	3,311,326	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	$ 3,059,422	1,672,938	832,310	554,175	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	$ 17,897,375	-	-	-	17,897,375	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	$ 9,730,732	-	-	-	9,730,732	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	$ 893,440	-	-	-	893,440	-	-
Total Steam Power Generation Maintenance Expense			$ 35,414,434	$ 1,958,452	$ 974,357	$ 648,753	$ 31,832,872	$ -	$ -
Total Steam Power Generation Expense			$ 262,802,580	$ 8,763,891	$ 4,360,156	$ 2,903,111	$ 246,775,422	$ -	$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	$ 3,090	1,690	841	560	-	-	-
536 WATER FOR POWER	OM536	PROFIX	$ -	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	$ 1,403	767	382	254	-	-	-
538 ELECTRIC EXPENSES	OM538		$ 2,029	828	412	274	515	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	$ 13,186	7,210	3,587	2,389	-	-	-
540 RENTS		PROFIX	$ -	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ 19,709	$ 10,496	$ 5,222	$ 3,477	$ 515	$ -	$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	$ 72,705	20,460	10,179	6,778	35,288	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	$ 101,483	55,493	27,608	18,382	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	$ -	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	$ 37,364	-	-	-	37,364	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	$ 32,410	-	-	-	32,410	-	-
Total Hydraulic Power Generation Maint. Expense			$ 243,963	$ 75,953	$ 37,788	$ 25,160	$ 105,062	$ -	$ -
Total Hydraulic Power Generation Expense			$ 263,672	$ 86,449	$ 43,009	$ 28,637	$ 105,577	$ -	$ -
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	$ 237,090	129,644	64,500	42,946	-	-	-
547 FUEL	OM547	Energy	$ 9,240,007	-	-	-	9,240,007	-	-
548 GENERATION EXPENSE	OM548	PROFIX	$ 173,624	94,940	47,234	31,450	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	$ 88,795	48,554	24,156	16,084	-	-	-
550 RENTS	OM550	PROFIX	$ -	-	-	-	-	-	-
Total Other Power Generation Expenses			$ 9,739,516	$ 273,139	$ 135,890	$ 90,480	$ 9,240,007	$ -	$ -

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Operation and Maintenance Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502		-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505		-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Operation and Maintenance Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502		-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505		-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses					
Steam Power Generation Operation Expenses					
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-
501 FUEL	OM501	Energy	-	-	-
502 STEAM EXPENSES	OM502		-	-	-
505 ELECTRIC EXPENSES	OM505		-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-
507 RENTS	OM507	PROFIX	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -
Steam Power Generation Maintenance Expenses					
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses					
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-
538 ELECTRIC EXPENSES	OM538		-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-
540 RENTS		PROFIX	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses					
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -
Other Power Generation Operation Expense					
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-
547 FUEL	OM547	Energy	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-
550 RENTS	OM550	PROFIX	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	$ 52,262	28,578	14,218	9,467	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	$ 1,801	985	490	326	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	$ 744,316	407,003	202,490	134,823	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	$ 375,613	205,391	102,185	68,037	-	-	-
Total Other Power Generation Maintenance Expense			$ 1,173,993	$ 641,957	$ 319,382	$ 212,654	$ -	$ -	$ -
Total Other Power Generation Expense			$ 10,913,509	$ 915,096	$ 455,273	$ 303,133	$ 9,240,007	$ -	$ -
Total Station Expense			$ 273,979,761	$ 9,765,435	$ 4,858,439	$ 3,234,881	$ 256,121,006	$ -	$ -
Other Power Supply Expenses									
555 PURCHASED POWER	OM555	OMPP	$ 130,560,629	18,480,734	8,388,076	3,295,445	100,396,373	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	$ -	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	$ -	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	$ -	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	$ 1,068,113	584,060	290,578	193,475	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	13,732	7,509	3,736	2,487	-	-	-
Total Other Power Supply Expenses	TPP		$ 131,642,474	$ 19,072,304	$ 8,682,390	$ 3,491,407	$ 100,396,373	$ -	$ -
Total Electric Power Generation Expenses			$ 405,622,235	$ 28,837,739	$ 13,540,829	$ 6,726,289	$ 356,517,379	$ -	$ -
Transmission Expenses									
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	$ 556,281	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	1,010,778	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	646,989	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	271,955	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	3,660,248	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	4,247,095	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	46,717	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	906,023	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	2,908,679	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	266,868	-	-	-	-	-	-
Total Transmission Expenses			$ 14,521,632	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Expense									
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	$ 1,251,708	-	-	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	867,085	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	3,617,947	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	212,755	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	19,859	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	3,545,369	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	(86,370)	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	5,067,644	-	-	-	-	-	-
588 MISC DISTR EXP – MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	15,378	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		$ 14,511,375	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	312,829	166,417	77,035	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	568,419	302,384	139,975	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	363,839	193,553	89,596	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	152,936	81,358	37,661	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	2,058,370	1,095,000	506,878	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	2,388,388	1,270,561	588,146	-	-	-	-	-
567 RENTS	OM567	PTRAN	26,272	13,976	6,469	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	509,509	271,046	125,468	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	1,635,719	870,160	402,800	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	150,075	79,836	36,956	-	-	-	-	-
Total Transmission Expenses			$ 8,166,356	$ 4,344,291	$ 2,010,985	$ -	$ -	$ -	$ -	$ -
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	-	-	-	147,344	-	170,662	380,320
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	867,085	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-	835,996	1,904,975
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-	73,801	137,300
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	-	-	-	543,043	-	537,613	1,176,694
588 MISC DISTR EXP – MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	1,648	-	1,631	3,571
Total Distribution Operation Expense	OMDO		$ -	$ -	$ -	$ -	$ 1,559,119	$ -	$ 1,619,704	$ 3,602,860

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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses									
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses									
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Expense									
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	48,212	109,793	49,436	55,949	39,543	213,642	36,806
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	267,478	609,498	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	578	1,075	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	19,859
586 METER EXPENSES	OM586	P370	-	-	-	-	-	3,545,369	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	(86,370)
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	135,924	309,350	560,077	633,862	448,002	337,893	385,186
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	412	939	1,700	1,923	1,359	1,025	1,169
Total Distribution Operation Expense	OMDO		$ 452,604	$ 1,030,656	$ 611,212	$ 691,734	$ 488,904	$ 4,097,930	$ 356,650

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Power Generation Maintenance Expense					
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -
Other Power Supply Expenses					
555 PURCHASED POWER	OM555	OMPP	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -
Transmission Expenses					
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-
567 RENTS	OM567	PTRAN	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-
Total Transmission Expenses			$ -	$ -	$ -
Distribution Operation Expense					
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	-	-
588 MISC DISTR EXP – MAPPIN	OM588x	PDIST	-	-	-
589 RENTS	OM589	PDIST	-	-	-
Total Distribution Operation Expense	OMDO		$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Operation and Maintenance Expenses (Continued)									
Distribution Maintenance Expense									
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	$ 31,487	-	-	-	-	-	-
591 STRUCTURES	OM591	P362	$ -	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	468,063	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	16,669,271	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	504,734	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	55,887	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	390,733	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	61,747	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	641	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		$ 18,182,563	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			32,693,938	-	-	-	-	-	-
Transmission and Distribution Expenses			47,215,570	-	-	-	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		$ 452,837,805	$ 28,837,739	$ 13,540,829	$ 6,726,289	$ 356,517,379	$ -	$ -
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	$ 659,376	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	4,105,715	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	8,094,596	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	1,756,433	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	1,706,822	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ 16,322,942	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense									
907 SUPERVISION	OM907	F026	$ 110,299	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	3,490,519	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	340,393	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	298,056	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	75,863	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	(0)	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	60,586	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ 4,375,715	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		473,536,462	28,837,739	13,540,829	6,726,289	356,517,379	-	-

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Operation and Maintenance Expenses (Continued)										
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	-	-	-	-	1,171	-	6,882	15,610
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	468,063	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	-	-	-	3,851,756	8,776,951
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	-	-	-	175,084	325,728
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	-	-	-	-	69	-	68	149
Total Distribution Maintenance Expense	OMDM		$ -	$ -	$ -	$ -	$ 469,302	$ -	$ 4,033,789	$ 9,118,438
Total Distribution Operation and Maintenance Expenses			-	-	-	-	2,028,421	-	5,653,493	12,721,298
Transmission and Distribution Expenses			8,166,356	4,344,291	2,010,985	-	2,028,421	-	5,653,493	12,721,298
Production, Transmission and Distribution Expenses	OMSUB		$ 8,166,356	$ 4,344,291	$ 2,010,985	$ -	$ 2,028,421	$ -	$ 5,653,493	$ 12,721,298
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense										
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		8,166,356	4,344,291	2,010,985	-	2,028,421	-	5,653,493	12,721,298

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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Operation and Maintenance Expenses (Continued)									
Distribution Maintenance Expense									
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	2,149	4,895	96	109	0	53	522
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	1,232,372	2,808,192	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	1,371	2,551	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	26,216	29,670	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	390,733
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	61,747	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	17	39	71	80	57	43	49
Total Distribution Maintenance Expense	OMDM		$ 1,235,909	$ 2,815,678	$ 26,384	$ 29,860	$ 57	$ 61,842	$ 391,304
Total Distribution Operation and Maintenance Expenses			1,688,514	3,846,334	637,596	721,594	488,961	4,159,772	747,954
Transmission and Distribution Expenses			1,688,514	3,846,334	637,596	721,594	488,961	4,159,772	747,954
Production, Transmission and Distribution Expenses	OMSUB		$ 1,688,514	$ 3,846,334	$ 637,596	$ 721,594	$ 488,961	$ 4,159,772	$ 747,954
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense									
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	747,954

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)					
Distribution Maintenance Expense					
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	-	-	-
591 STRUCTURES	OM591	P362	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	-	-	-
Total Distribution Maintenance Expense	OMDM		$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			-	-	-
Transmission and Distribution Expenses			-	-	-
Production, Transmission and Distribution Expenses	OMSUB		$ -	$ -	$ -
Customer Accounts Expense					
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	659,376	-	-
902 METER READING EXPENSES	OM902	F025	4,105,715	-	-
903 RECORDS AND COLLECTION	OM903	F025	8,094,596	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	1,758,433	-	-
905 MISC CUST ACCOUNTS	OM903	F025	1,706,822	-	-
Total Customer Accounts Expense	OMCA		$ 16,322,942	$ -	$ -
Customer Service Expense					
907 SUPERVISION	OM907	F026	-	110,299	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	3,490,519	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	340,393	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	298,056	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	75,863	-
913 ADVERTISING EXPENSES	OM913	F026	-	(0)	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	60,586	-
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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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				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-	OM920	LBSUB7	$ 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	LBSUB7	(1,176,349)	(177,191)	(88,155)	(58,696)	(243,088)	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	30,386,659	4,577,080	2,277,160	1,516,196	6,279,279	-	-
924 PROPERTY INSURANCE	OM924	TUP	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	TUP	-	-	-	-	-	-	-
929 DUPLICATE CHARGES	OM929	LBSUB7	(2,074)	(312)	(155)	(103)	(429)	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	14,737,010	2,219,806	1,104,384	735,329	3,045,343	-	-
931 RENTS AND LEASES	OM931	PGP	31,924	9,183	4,569	3,042	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	1,930,774	555,414	276,328	183,986	-	-	-
Total Administrative and General Expense	OMAG		$ 75,184,860	$ 12,393,131	$ 6,165,753	$ 4,105,327	$ 14,047,000	$ -	$ -
Total Operation and Maintenance Expenses	TOM		$ 548,721,322	$ 41,230,870	$ 19,706,582	$ 10,831,616	$ 370,564,379	$ -	$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 418,160,694	$ 22,750,136	$ 11,318,506	$ 7,536,171	$ 270,168,006	$ -	$ -

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	17,262	9,183	4,251	-	18,825	-	18,637	40,791
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	29,160	15,512	7,181	-	31,800	-	31,482	68,905
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(34,550)	(18,380)	(8,508)	-	(37,678)	-	(37,301)	(81,643)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	892,473	474,773	219,774	-	973,275	-	963,543	2,108,943
924 PROPERTY INSURANCE	OM924	TUP	388,629	206,740	95,701	-	176,622	-	174,856	382,713
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	56,226	29,911	13,846	-	61,317	-	60,704	132,864
926 EMPLOYEE BENEFITS	OM926	LBSUB7	603,154	320,862	148,528	-	657,762	-	651,185	1,425,273
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES	OM929	LBSUB7	(61)	(32)	(15)	-	(66)	-	(66)	(144)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	432,834	230,257	106,586	-	472,022	-	467,302	1,022,801
931 RENTS AND LEASES	OM931	PGP	2,546	1,354	627	-	1,136	-	1,125	2,462
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	153,974	81,910	37,917	-	68,715	-	68,028	148,896
Total Administrative and General Expense	OMAG		$ 2,541,647	$ 1,352,091	$ 625,887	$ -	$ 2,423,728	$ -	$ 2,399,494	$ 5,251,862
Total Operation and Maintenance Expenses	TOM		$ 10,708,003	$ 5,696,382	$ 2,636,871	$ -	$ 4,452,149	$ -	$ 8,052,987	$ 17,973,160
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 10,708,003	$ 5,696,382	$ 2,636,871	$ -	$ 4,452,149	$ -	$ 8,052,987	$ 17,973,160

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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Operation and Maintenance Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	4,712	10,724	19,416	21,973	15,530	11,713	13,353
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	7,959	18,115	32,797	37,118	26,234	19,786	22,556
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(9,431)	(21,464)	(38,860)	(43,979)	(31,084)	(23,444)	(26,725)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	243,612	554,437	1,003,804	1,136,047	802,936	605,593	690,354
924 PROPERTY INSURANCE	OM924	TUP	44,209	100,615	182,162	206,160	145,710	109,898	125,280
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	15,348	34,930	63,240	71,571	50,585	38,153	43,493
926 EMPLOYEE BENEFITS	OM926	LBSUB7	164,639	374,701	678,394	767,767	542,643	409,274	466,557
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-	-	-	-	-
929 DUPLICATE CHARGES	OM929	LBSUB7	(17)	(38)	(69)	(78)	(55)	(41)	(47)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	118,148	268,892	486,828	550,963	389,410	293,702	334,810
931 RENTS AND LEASES	OM931	PGP	284	647	1,172	1,326	937	707	806
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	17,200	39,144	70,871	80,207	56,689	42,756	48,740
Total Administrative and General Expense	OMAG		$ 606,662	$ 1,380,704	$ 2,499,755	$ 2,829,077	$ 1,999,537	$ 1,508,098	$ 1,719,175
Total Operation and Maintenance Expenses	TOM		$ 2,295,176	$ 5,227,038	$ 3,137,351	$ 3,550,671	$ 2,488,498	$ 5,667,870	$ 2,467,129
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 2,295,176	$ 5,227,038	$ 3,137,351	$ 3,550,671	$ 2,488,498	$ 5,667,870	$ 2,467,129

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
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	LBSUB7	151,568	13,998	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(179,587)	(16,585)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	4,638,965	428,415	-
924 PROPERTY INSURANCE	OM924	TUP	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	292,257	26,990	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	3,135,119	289,533	-
928 REGULATORY COMMISSION FEES	OM928	TUP	-	-	-
929 DUPLICATE CHARGES	OM929	LBSUB7	(317)	(29)	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	2,249,819	207,774	-
931 RENTS AND LEASES	OM931	PGP	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	-	-	-
Total Administrative and General Expense	OMAG		$ 10,377,551	$ 958,381	$ -
Total Operation and Maintenance Expenses	TOM		$ 26,700,492	$ 5,334,096	$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 26,700,492	$ 5,334,096	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Labor Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	$ 1,296,349	586,179	291,632	194,177	224,360	-	-
501 FUEL	LB501	Energy	$ 1,511,277	-	-	-	1,511,277	-	-
502 STEAM EXPENSES	LB502	PROFIX	$ 4,170,736	2,280,621	1,134,640	755,475	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	$ 2,847,287	1,556,939	774,599	515,749	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	$ 202,819	110,905	55,177	36,738	-	-	-
507 RENTS	LB507	PROFIX	$ -	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ 10,028,467	$ 4,534,644	$ 2,256,048	$ 1,502,138	$ 1,735,637	$ -	$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	$ 2,505,102	186,578	92,825	61,806	2,163,892	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	$ 619,184	338,579	168,448	112,157	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	$ 2,650,662	-	-	-	2,650,662	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	$ 1,124,412	-	-	-	1,124,412	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	$ 151,686	-	-	-	151,686	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ 7,051,045	$ 525,157	$ 261,273	$ 173,963	$ 6,090,652	$ -	$ -
Total Steam Power Generation Expense			$ 17,079,513	$ 5,059,801	$ 2,517,321	$ 1,676,101	$ 7,826,290	$ -	$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	$ 2,508	1,371	682	454	-	-	-
536 WATER FOR POWER	LB536	PROFIX	$ -	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	$ -	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	$ 1,514	828	412	274	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	$ 4,658	2,547	1,267	844	-	-	-
540 RENTS	LB540	PROFIX	$ -	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ 8,680	$ 4,747	$ 2,361	$ 1,572	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	$ 54,746	15,406	7,665	5,104	26,571	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	$ 40,212	21,989	10,940	7,284	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	$ -	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	$ 25,083	-	-	-	25,083	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	$ 12,840	-	-	-	12,840	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ 132,881	$ 37,395	$ 18,605	$ 12,387	$ 64,494	$ -	$ -
Total Hydraulic Power Generation Expense			$ 141,562	$ 42,142	$ 20,966	$ 13,960	$ 64,494	$ -	$ -
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	$ 100,083	54,727	27,227	18,129	-	-	-
547 FUEL	LB547	Energy	$ -	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	$ 56,653	30,979	15,412	10,262	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	$ 936	512	255	170	-	-	-
550 RENTS	LB550	PROFIX	$ -	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ 157,672	$ 86,218	$ 42,894	$ 28,560	$ -	$ -	$ -

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Description	Name	Functional Vector	Transmission Demand Off Peak	Transmission Demand Winter Peak	Transmission Demand Summer Peak	Distribution Poles Specific	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer
Labor Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-	-	-
540 RENTS	LB540	PROFIX	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Labor Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses									
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-	-
540 RENTS	LB540	PROFIX	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses									
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses					
Steam Power Generation Operation Expenses					
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-
501 FUEL	LB501	Energy	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-
507 RENTS	LB507	PROFIX	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -
Steam Power Generation Maintenance Expenses					
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses					
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-
540 RENTS	LB540	PROFIX	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses					
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -
Other Power Generation Operation Expense					
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-
547 FUEL	LB547	Energy	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-
550 RENTS	LB550	PROFIX	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	$ 27,916	15,265	7,595	5,057	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	$ 803	439	218	145	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	$ 179,167	97,971	48,742	32,454	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	$ 152,291	83,275	41,430	27,585	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ 360,176	$ 196,950	$ 97,985	$ 65,241	$ -	$ -	$ -
Total Other Power Generation Expense			$ 517,849	$ 283,167	$ 140,880	$ 93,802	$ -	$ -	$ -
Total Production Expense	LPREX		$ 17,738,923	$ 5,385,110	$ 2,679,167	$ 1,783,862	$ 7,890,784	$ -	$ -
Purchased Power									
555 PURCHASED POWER	LB555	OMPP	$ -	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	$ 668,174	365,368	181,775	121,031	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	$ 2,299	1,257	625	416	-	-	-
Total Purchased Power Labor	LBPP		$ 670,473	$ 366,625	$ 182,401	$ 121,448	$ -	$ -	$ -
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	$ 426,348	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	776,032	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	182,594	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	22,333	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	139,747	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	362,496	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	69,860	-	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	14,900	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ 1,994,309	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	$ 420,048	-	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	408,812	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	2,009,916	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	121,787	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	11,465	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	755,919	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	60	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	1,839,454	-	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 5,567,482	$ -	$ -	$ -	$ -	$ -	$ -

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	239,760	127,546	59,042	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	436,408	232,158	107,466	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	102,683	54,625	25,286	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	12,559	6,681	3,093	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	78,588	41,807	19,352	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	203,852	108,444	50,199	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	39,286	20,899	9,674	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	8,379	4,458	2,063	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ 1,121,516	$ 596,618	$ 276,176	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	-	-	-	49,446	-	57,271	127,628
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	408,812	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	464,430	1,058,291
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	42,246	78,595
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	-	-	-	197,114	-	195,143	427,116
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ -	$ -	$ -	$ -	$ 655,372	$ -	$ 759,089	$ 1,691,630

OFFICE OF THE AT[illegible]EY GENERAL
KU Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power									
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	16,179	36,844	16,590	18,775	13,270	71,694	12,351
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	148,595	338,601	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	331	616	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	11,485
586 METER EXPENSES	LB586	P370	-	-	-	-	-	755,919	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	80
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	49,338	112,288	203,297	230,079	162,616	122,649	139,815
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 214,442	$ 488,349	$ 219,886	$ 248,855	$ 175,886	$ 950,261	$ 163,711

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Power Generation Maintenance Expense					
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -
Purchased Power					
555 PURCHASED POWER	LB555	OMPP	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -
Transmission Labor Expenses					
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-
573 MISC PLANT	LB573	PTRAN	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -
Distribution Operation Labor Expense					
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	-	-
589 RENTS	LB589	PDIST	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ -	$ -	$ -

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Labor Expenses (Continued)									
Distribution Maintenance Labor Expense									
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	$ 13,923	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	216,787	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	5,379,399	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	91,058	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	37,951	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	96,746	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	9,721	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	410	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 5,845,994	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	11,413,476	-	-	-	-	-	-
Transmission and Distribution Labor Expenses			13,407,786	-	-	-	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 31,817,182	$ 5,751,735	$ 2,861,567	$ 1,905,310	$ 7,890,784	$ -	$ -
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	$ 476,081	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	1,378,286	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	3,762,588	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	212,546	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ 5,829,502	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense									
907 SUPERVISION	LB907	F026	$ 78,525	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	207,068	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	1,010	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	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	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ 538,362	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		38,185,046	5,751,735	2,861,567	1,905,310	7,890,784	-	-

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Labor Expenses (Continued)										
Distribution Maintenance Labor Expense										
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-	-	518	-	3,043	6,902
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	216,787	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	-	-	-	1,243,013	2,832,440
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-	31,586	58,764
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	44	-	43	95
Total Distribution Maintenance Labor Expense	LBDM		$ -	$ -	$ -	$ -	$ 217,348	$ -	$ 1,277,686	$ 2,898,202
Total Distribution Operation and Maintenance Labor Expenses		PDIST	-	-	-	-	1,223,055	-	1,210,826	2,650,179
Transmission and Distribution Labor Expenses			1,121,516	596,618	276,176	-	1,223,055	-	1,210,826	2,650,179
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 1,121,516	$ 596,618	$ 276,176	$ -	$ 1,223,055	$ -	$ 1,210,826	$ 2,650,179
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense										
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		1,121,516	596,618	276,176	-	1,223,055	-	1,210,826	2,650,179

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

Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Labor Expenses (Continued)									
Distribution Maintenance Labor Expense									
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	950	2,165	43	48	0	23	231
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	397,703	906,242	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	247	460	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	17,803	20,148	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	96,746
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	9,721	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	11	25	45	51	36	27	31
Total Distribution Maintenance Labor Expense	LBDM		$ 398,912	$ 908,892	$ 17,891	$ 20,248	$ 36	$ 9,772	$ 97,008
Total Distribution Operation and Maintenance Labor Expenses		PDIST	306,132	696,727	1,261,419	1,427,601	1,009,000	761,012	867,525
Transmission and Distribution Labor Expenses			306,132	696,727	1,261,419	1,427,601	1,009,000	761,012	867,525
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 306,132	$ 696,727	$ 1,261,419	$ 1,427,601	$ 1,009,000	$ 761,012	$ 867,525
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense									
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		306,132	696,727	1,261,419	1,427,601	1,009,000	761,012	867,525

OFFICE OF THE AT\ .EY GENERAL
KU Cost of Service Study
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12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)					
Distribution Maintenance Labor Expense					
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	-	-	-
Transmission and Distribution Labor Expenses			-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		$ -	$ -	$ -
Customer Accounts Expense					
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	476,081	-	-
902 METER READING EXPENSES	LB902	F025	1,378,286	-	-
903 RECORDS AND COLLECTION	LB903	F025	3,762,588	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	212,546	-	-
Total Customer Accounts Labor Expense	LBCA		$ 5,829,502	$ -	$ -
Customer Service Expense					
907 SUPERVISION	LB907	F026	-	78,525	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	207,068	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	1,010	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	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	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ 538,362	$ -
Sub-Total Labor Exp	LBSUB7		5,829,502	538,362	-

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Labor Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	$ 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	LB923	LBSUB7	13,899,601	2,093,668	1,041,629	693,545	2,872,296	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	63,453	9,558	4,755	3,166	13,112	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	1,022	154	77	51	211	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	1,866	281	140	93	386	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-	-	-
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	$ -	$ -
Total Operation and Maintenance Expenses	TLB		$ 52,038,358	$ 7,841,028	$ 3,901,020	$ 2,597,406	$ 10,749,598	$ -	$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 52,038,358	$ 7,841,028	$ 3,901,020	$ 2,597,406	$ 10,749,598	$ -	$ -

OFFICE OF THE AT\. .\Y GENERAL
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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. 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)	(4,666)	-	(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	LB924	TUP	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	1,864	991	459	-	2,032	-	2,012	4,404
926 EMPLOYEE BENEFITS	LB926	LBSUB7	30	16	7	-	33	-	32	71
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	55	29	13	-	60	-	59	130
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	1,511	804	372	-	674	-	668	1,461
Total Administrative and General Expense	LBAG		$ 407,834	$ 216,957	$ 100,430	$ -	$ 443,785	$ -	$ 439,347	$ 961,616
Total Operation and Maintenance Expenses	TLB		$ 1,529,350	$ 813,575	$ 376,606	$ -	$ 1,666,839	$ -	$ 1,650,173	$ 3,611,795
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 1,529,350	$ 813,575	$ 376,606	$ -	$ 1,666,839	$ -	$ 1,650,173	$ 3,611,795

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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Labor Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	4,117	9,371	16,965	19,200	13,570	10,235	11,668
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	-	-	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(5,172)	(11,771)	(21,312)	(24,120)	(17,047)	(12,858)	(14,657)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	111,434	253,613	459,165	519,656	367,283	277,013	315,785
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	509	1,158	2,096	2,372	1,677	1,265	1,442
926 EMPLOYEE BENEFITS	LB926	LBSUB7	8	19	34	38	27	20	23
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	15	34	62	70	49	37	42
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	169	384	696	787	556	420	478
Total Administrative and General Expense	LBAG		$ 111,080	$ 252,807	$ 457,705	$ 518,004	$ 366,115	$ 276,133	$ 314,781
Total Operation and Maintenance Expenses	TLB		$ 417,212	$ 949,534	$ 1,719,124	$ 1,945,605	$ 1,375,116	$ 1,037,145	$ 1,182,306
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 417,212	$ 949,534	$ 1,719,124	$ 1,945,605	$ 1,375,116	$ 1,037,145	$ 1,182,306

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12 Months Ended
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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)					
Administrative and General Expense					
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	78,403	7,241	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(96,491)	(9,096)	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	2,121,976	195,967	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	9,687	895	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	156	14	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	285	26	-
931 RENTS AND LEASES	LB931	PGP	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	-	-	-
Total Administrative and General Expense	LBAG		$ 2,112,016	$ 195,048	$ -
Total Operation and Maintenance Expenses	TLB		$ 7,941,517	$ 733,410	$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 7,941,517	$ 733,410	$ -

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12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Other Expenses									
Depreciation Expenses									
Steam Production	DEPRTP	PPRTL	$ 29,484,815	16,122,739	8,021,285	5,340,791	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	142,657	78,007	38,809	25,840	-	-	-
Other Production	DEPRDP2	PPRTL	10,019,209	5,478,654	2,725,706	1,814,849	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	11,222,609	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	219,003	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	26,959,572	-	-	-	-	-	-
General Plant	DEPRDP6	PGP	10,287,720	2,959,406	1,472,345	980,328	-	-	-
Intangible Plant	DEPRAADJ	PINT	41,040	11,806	5,873	3,911	-	-	-
Total Depreciation Expense	TDEPR		$ 88,376,624	24,650,611	12,264,019	8,165,719	-	-	-
Regulatory Credits and Accretion Expenses									
Production Plant	ACRTPP	PPRTL	$ (8,656,278)	(4,733,383)	(2,354,923)	(1,567,972)	-	-	-
Transmission Plant	ACRTTP	PTRAN	225	-	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		$ (8,656,053)	$ (4,733,383)	$ (2,354,923)	$ (1,567,972)	$ -	$ -	$ -
Property Taxes	PTAX	TUP	$ 8,211,450	2,487,894	1,237,762	824,136	-	-	-
Other Taxes	OTAX	TUP	$ 5,761,996	1,745,762	868,541	578,298	-	-	-
Gain Disposition of Allowances	GAIN	F013	$ (246,288)	-	-	-	(246,288)	-	-
Interest	INTLTD	TUP	$ 20,391,767	6,178,271	3,073,775	2,046,604	-	-	-
Other Expenses	OT	TUP	$ (2,326,998)	(705,031)	(350,763)	(233,547)	-	-	-
Total Other Expenses	TOE		$ 111,512,497	$ 29,624,126	$ 14,738,411	$ 9,813,237	$ (246,288)	$ -	$ -
Total Cost of Service (O&M + Other Expenses)			$ 660,233,819	$ 70,854,996	$ 34,444,993	$ 20,644,853	$ 370,318,090	$ -	$ -
Non-Operating Items									
Non-Operating Margins - Interest			-						
AFUDC			-						
Income (Loss) from Equity Investments			-						
Non-Operating Margins - Other			-						
Generation and Transmission Capital Credits			-						
Other Capital Credits and Patronage Dividends			-						
Extraordinary Items			-						
Long Term Debt Service Requirements			-						

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Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Other Expenses										
Depreciation Expenses										
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	6,311,124	3,357,356	1,554,129	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	123,158	65,517	30,328	-	-	-	-	-
Distribution	DEPRDP5	PDIST	-	-	-	-	2,888,956	-	2,860,070	6,259,943
General Plant	DEPRDP6	PGP	820,419	436,442	202,030	-	366,135	-	362,474	793,360
Intangible Plant	DEPRAADJ	PINT	3,273	1,741	806	-	1,461	-	1,446	3,165
Total Depreciation Expense	TDEPR		7,257,974	3,861,056	1,787,293	-	3,256,551	-	3,223,990	7,056,468
Regulatory Credits and Accretion Expenses										
Production Plant	ACRTPP	PPRTL	-	-	-	-	-	-	-	-
Transmission Plant	ACRTTP	PTRAN	126	67	31	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		$ 126	$ 67	$ 31	$ -	$ -	$ -	$ -	$ -
Property Taxes	PTAX	TUP	608,314	323,607	149,799	-	276,483	-	273,699	599,055
Other Taxes	OTAX	TUP	426,855	227,076	105,114	-	193,995	-	192,055	420,358
Gain Disposition of Allowances	GAIN	F013	-	-	-	-	-	-	-	-
Interest	INTLTD	TUP	1,510,646	803,625	372,000	-	686,550	-	679,685	1,487,653
Other Expenses	OT	TUP	(172,387)	(91,705)	(42,451)	-	(78,345)	-	(77,562)	(169,763)
Total Other Expenses	TOE		$ 9,631,530	$ 5,123,726	$ 2,371,787	$ -	$ 4,335,214	$ -	$ 4,291,867	$ 9,393,771
Total Cost of Service (O&M + Other Expenses)			$ 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										
AFUDC										
Income (Loss) from Equity Investments										
Non-Operating Margins - Other										
Generation and Transmission Capital Credits										
Other Capital Credits and Patronage Dividends										
Extraordinary Items										
Long Term Debt Service Requirements										

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Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Other Expenses									
Depreciation Expenses									
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	723,109	1,645,726	2,979,576	3,372,111	2,383,342	1,797,573	2,049,166
General Plant	DEPRDP6	PGP	91,644	208,573	377,620	427,368	302,055	227,817	259,703
Intangible Plant	DEPRAADJ	PINT	366	832	1,506	1,705	1,205	909	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	ACRTPP	PPRTL	-	-	-	-	-	-	-
Transmission Plant	ACRTTP	PTRAN	-	-	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	PTAX	TUP	69,199	157,490	285,135	322,699	228,078	172,022	196,098
Other Taxes	OTAX	TUP	48,557	110,511	200,080	226,439	160,043	120,708	137,603
Gain Disposition of Allowances	GAIN	F013	-	-	-	-	-	-	-
Interest	INTLTD	TUP	171,844	391,101	708,086	801,370	566,393	427,187	486,977
Other Expenses	OT	TUP	(19,610)	(44,630)	(80,803)	(91,448)	(64,634)	(48,748)	(55,571)
Total Other Expenses	TOE		$ 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	$ 8,610,915	$ 6,064,980	$ 8,365,337	$ 5,542,140
Non-Operating Items									
Non-Operating Margins - Interest									
AFUDC									
Income (Loss) from Equity Investments									
Non-Operating Margins - Other									
Generation and Transmission Capital Credits									
Other Capital Credits and Patronage Dividends									
Extraordinary Items									
Long Term Debt Service Requirements									

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Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Expenses					
Depreciation Expenses					
Steam Production	DEPRTP	PPRTL	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-
Distribution	DEPRDP5	PDIST	-	-	-
General Plant	DEPRDP6	PGP	-	-	-
Intangible Plant	DEPRAADJ	PINT	-	-	-
Total Depreciation Expense	TDEPR		-	-	-
Regulatory Credits and Accretion Expenses					
Production Plant	ACRTPP	PPRTL	-	-	-
Transmission Plant	ACRTTP	PTRAN	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		$ -	$ -	$ -
Property Taxes	PTAX	TUP	-	-	-
Other Taxes	OTAX	TUP	-	-	-
Gain Disposition of Allowances	GAIN	F013	-	-	-
Interest	INTLTD	TUP	-	-	-
Other Expenses	OT	TUP	-	-	-
Total Other Expenses	TOE		$ -	$ -	$ -
Total Cost of Service (O&M + Other Expenses)			$ 26,700,492	$ 5,334,096	$ -
Non-Operating Items					
Non-Operating Margins - Interest					
AFUDC					
Income (Loss) from Equity Investments					
Non-Operating Margins - Other					
Generation and Transmission Capital Credits					
Other Capital Credits and Patronage Dividends					
Extraordinary Items					
Long Term Debt Service Requirements					

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy		
				Off Peak	Winter Peak	Summer Peak	Off Peak	Winter Peak	Summer Peak
Functional Vectors									
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		1.000000	0.546815	0.272048	0.181137	0.000000	0.000000	0.000000
Provar	PROVAR		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Fuel	F018		1.000000	0.000000	0.000000	0.000000	0.330000	0.330000	0.340000
Steam Generation Operation Labor	F019		8,732,118	3,948,464.50	1,964,416	1,307,962	1,511,277	-	-
PROFIX	PROFIX		1.000000	0.546815	0.272048	0.181137	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		4,545,944	338,579	168,448	112,157	3,926,760	-	-
Hydraulic Generation Operation Labor	F021		6,172	3,375	1,679	1,118	-	-	-
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	-	-	-	-	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		375,084,466	-	-	-	-	-	-
Purchased Power Expenses	OMPP		151,660,542	21,467,407	9,743,674	3,828,022	116,621,438	-	-
Gain Disposition of Allowances	F013		1.00000	-	-	-	1.000000	-	-
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	-	-	-	-
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
	Energy		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Internally Generated Functional Vectors									
Total Prod, Trans, and Dist Plant		PT&D	1.000000	0.287664	0.143117	0.095291	-	-	-
Total Distribution Plant		PDIST	1.000000	-	-	-	-	-	-
Total Transmission Plant		PTRAN	1.000000	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	1.000000	0.054405	0.027067	0.018022	0.646087	-	-
Total Plant in Service		TPIS	1.000000	0.287664	0.143117	0.095291	-	-	-
Total Operation and Maintenance Expenses (Labor)		TLB	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	0.026595	0.014204	0.752683	-	-
Total Steam Power Operation Expenses (Labor)		LBSUB1	1.000000	0.452177	0.224964	0.149787	0.173071	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	1.000000	0.074479	0.037055	0.024672	0.863794	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	1.000000	0.546815	0.272048	0.181137	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	1.000000	0.281417	0.140009	0.093222	0.485353	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	1.000000	0.546815	0.272048	0.181137	-	-	-
Total Transmission Labor Expenses		LBTRAN	1.000000	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	1.000000	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	1.000000	-	-	-	-	-	-
Sub-Total Labor Exp		LBSUB7	1.000000	0.150628	0.074939	0.049897	0.206646	-	-
Total General Plant		PGP	1.000000	0.287664	0.143117	0.095291	-	-	-
Total Production Plant		PPRTL	1.000000	0.546815	0.272048	0.181137	-	-	-
Total Intangible Plant		PINT	1.000000	0.287664	0.143117	0.095291	-	-	-

OFFICE OF THE AT\. .:Y GENERAL
KU Cost of Service Study
Functional Assignment and Classification

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Transmission Demand			Distribution Poles	Distribution Substation	Distribution Primary Lines		
			Off Peak	Winter Peak	Summer Peak	Specific	General	Specific	Demand	Customer
Functional Vectors										
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.231069	0.526535
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.231069	0.526535
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.346883	0.645345
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.562358	0.299160	0.138482	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-	-
Distribution Operation Labor	F023		-	-	-	-	605,926	-	701,818	1,564,002
Distribution Maintenance Labor	F024		-	-	-	-	216,831	-	1,274,643	2,891,299
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		-	-	-	-	-	-	93,374,713	204,372,724
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-	-
Gain Disposition of Allowances	F013		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors										
Total Prod, Trans, and Dist Plant		PT&D	0.079747	0.042424	0.019638	-	0.035589	-	0.035234	0.077117
Total Distribution Plant		PDIST	-	-	-	-	0.107159	-	0.106087	0.232197
Total Transmission Plant		PTRAN	0.562358	0.299160	0.138482	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.025607	0.013622	0.006306	-	0.010647	-	0.019258	0.042981
Total Plant in Service		TPIS	0.079747	0.042424	0.019638	-	0.035589	-	0.035234	0.077117
Total Operation and Maintenance Expenses (Labor)		TLB	0.029389	0.015634	0.007237	-	0.032031	-	0.031711	0.069406
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.017245	0.009174	0.004247	-	0.004284	-	0.011939	0.026864
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	0.5623580	0.2991600	0.1384820	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	-	-	-	-	0.117714	-	0.136343	0.303841
Total Distribution Maintenance Labor Expense		LBDM	-	-	-	-	0.037179	-	0.218558	0.495759
Sub-Total Labor Exp		LBSUB7	0.029371	0.015624	0.007233	-	0.032030	-	0.031709	0.069404
Total General Plant		PGP	0.079747	0.042424	0.019638	-	0.035589	-	0.035234	0.077117
Total Production Plant		PPRTL	-	-	-	-	-	-	-	-
Total Intangible Plant		PINT	0.079747	0.042424	0.019638	-	0.035589	-	0.035234	0.077117

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting
Functional Vectors									
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.073931	0.168465	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.073931	0.168465	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.002717	0.005055	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.469100	0.530900	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-
Distribution Operation Labor	F023		198,263	451,505	203,297	230,079	162,616	878,567	151,360
Distribution Maintenance Labor	F024		397,962	906,727	17,848	20,200	36	9,748	96,777
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		23,607,860	53,729,169	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-
Gain Disposition of Allowances	F013		-	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors									
Total Prod, Trans, and Dist Plant		PT&D	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
Total Distribution Plant		PDIST	0.026822	0.061044	0.110520	0.125080	0.088404	0.066677	0.076009
Total Transmission Plant		PTRAN	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.005489	0.012500	0.007503	0.008491	0.005951	0.013554	0.005900
Total Plant in Service		TPIS	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
Total Operation and Maintenance Expenses (Labor)		TLB	0.008017	0.018247	0.033038	0.037388	0.026425	0.019930	0.022720
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.003566	0.008123	0.001346	0.001524	0.001033	0.008784	0.001580
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	0.038517	0.087715	0.039495	0.044698	0.031592	0.170681	0.029405
Total Distribution Maintenance Labor Expense		LBDM	0.068237	0.155473	0.003060	0.003464	0.000006	0.001672	0.016594
Sub-Total Labor Exp		LBSUB7	0.008017	0.018246	0.033034	0.037386	0.026424	0.019930	0.022719
Total General Plant		PGP	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244
Total Production Plant		PPRTL	-	-	-	-	-	-	-
Total Intangible Plant		PINT	0.008908	0.020274	0.036706	0.041542	0.029361	0.022145	0.025244

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

12 Months Ended
September 30, 2003

Description	Name	Functional Vector	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Functional Vectors					
Station Equipment	F001		0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	1.000000	0.000000
Billing	F010		0.000000	1.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	1.000000
Production Plant	F017		0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-
Distribution Operation Labor	F023		-	-	-
Distribution Maintenance Labor	F024		-	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	1.000000	0.000000
Customer Advances	F027		-	-	-
Purchased Power Expenses	OMPP		-	-	-
Gain Disposition of Allowances	F013		-	-	-
Installations on Customer Premises - Accum Depr	F014		1.00000	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000
Internally Generated Functional Vectors					
Total Prod, Trans, and Dist Plant		PT&D	-	-	-
Total Distribution Plant		PDIST	-	-	-
Total Transmission Plant		PTRAN	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.063852	0.012756	-
Total Plant in Service		TPIS	-	-	-
Total Operation and Maintenance Expenses (Labor)		TLB	0.152609	0.014094	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.034470	0.009241	-
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-
Total Distribution Operation Labor Expense		LBDO	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	-	-	-
Sub-Total Labor Exp		LBSUB7	0.152665	0.014099	-
Total General Plant		PGP	-	-	-
Total Production Plant		PPRTL	-	-	-
Total Intangible Plant		PINT	-	-	-

Exhibit DHBK – 5

Electric Cost of Service Study

Allocation of Costs to Customers

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Plant in Service								
Power Production Plant								
Production Demand - Off Peak	TPIS	PLPPDB	BDEM	$ 796,692,560	$ 127,054,367	$ 146,298,081	$ 53,138,816	$ 2,427,446
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	$ 396,365,531	$ 58,354,132	$ 140,853,357	$ 24,609,713	$ 1,203,386
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	$ 263,911,013	$ 54,260,546	$ 44,798,912	$ 26,084,042	$ 694,791
Production Energy - Off Peak	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 1,456,969,104	$ 239,669,045	$ 331,950,350	$ 103,832,571	$ 4,325,623
Transmission Plant								
Transmission Demand - Off Peak	TPIS	PLTRB	BDEM	$ 220,862,566	$ 35,222,562	$ 40,557,388	$ 14,731,373	$ 672,947
Transmission Demand - Winter Peak	TPIS	PLTRI	PPWDA	$ 117,493,208	$ 17,297,705	$ 41,752,654	$ 7,294,989	$ 356,715
Transmission Demand - Summer Peak	TPIS	PLTRP	PPSDA	$ 54,387,934	$ 11,182,250	$ 9,232,356	$ 5,375,513	$ 143,188
Total Transmission Plant		PLTRT		$ 392,743,708	$ 63,702,518	$ 91,542,398	$ 27,401,855	$ 1,172,848
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 98,566,020	$ 19,717,482	$ 28,943,434	$ 10,933,563	$ 453,632
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 97,580,493	$ 19,520,333	$ 28,654,039	$ 10,824,242	$ 449,096
Primary Customer	TPIS	PLDPLC	YECust08	$ 213,578,071	$ 96,148,230	$ 71,575,396	$ 29,674,404	$ 40,170
Secondary Demand	TPIS	PLDSLD	SICD	$ 24,671,204	$ 6,603,778	$ 6,809,515	$ 5,066,791	$ -
Secondary Customer	TPIS	PLDSLC	YECust07	$ 56,149,236	$ 25,302,029	$ 18,835,529	$ 7,809,011	$ -
Total Distribution Primary & Secondary Lines		PLDLT		$ 391,979,004	$ 147,574,371	$ 127,874,479	$ 53,374,448	$ 489,266
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICD	$ 101,657,830	$ 27,210,904	$ 36,299,656	$ 20,877,741	$ -
Customer	TPIS	PLDLTC	YECust07	$ 115,050,399	$ 51,844,135	$ 38,594,205	$ 16,000,750	$ -
Total Line Transformers		PLDLTT		$ 216,708,229	$ 79,055,039	$ 74,893,861	$ 36,878,491	$ -
Distribution Services								
Customer	TPIS	PLDSC	C02	$ 81,315,388	$ 35,148,658	$ 25,870,409	$ 15,355,029	$ -
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ 61,329,987	$ 18,045,858	$ 14,018,441	$ 14,057,446	$ 58,815
Distribution Street & Customer Lighting								
Customer	TPIS	PLDSCL	YECust04	$ 69,913,878	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TPIS	PLSEC	YECust06	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 2,769,525,318	$ 602,912,970	$ 695,093,372	$ 261,833,403	$ 6,500,183

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Plant in Service										
Power Production Plant										
Production Demand - Off Peak	TPIS	PLPPDB	BDEM	$ 189,101,709	$ 46,474,083	$ 701,881	$ 96,901,642	$ 28,164,770	$ 17,799,682	$ 33,683,525
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	$ 72,095,129	$ 16,812,684	$ 221,103	$ 32,457,681	$ 8,926,989	$ 5,452,635	$ 11,134,697
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	$ 63,666,617	$ 13,941,964	$ 234,990	$ 25,608,043	$ 5,874,677	$ 4,545,249	$ 8,456,944
Production Energy - Off Peak	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 324,863,456	$ 77,228,732	$ 1,157,975	$ 154,967,366	$ 42,966,436	$ 27,797,566	$ 53,275,165
Transmission Plant										
Transmission Demand - Off Peak	TPIS	PLTRB	BDEM	$ 52,423,596	$ 12,883,747	$ 194,579	$ 26,883,493	$ 7,807,960	$ 4,934,505	$ 9,337,893
Transmission Demand - Winter Peak	TPIS	PLTRI	PPWDA	$ 21,370,900	$ 4,983,724	$ 65,541	$ 9,621,314	$ 2,646,195	$ 1,618,305	$ 3,300,616
Transmission Demand - Summer Peak	TPIS	PLTRP	PPSDA	$ 13,120,695	$ 2,873,221	$ 48,428	$ 5,277,417	$ 1,210,679	$ 936,705	$ 1,742,844
Total Transmission Plant		PLTRT		$ 86,915,190	$ 20,740,691	$ 308,547	$ 41,782,224	$ 11,664,834	$ 7,487,515	$ 14,381,355
Distribution Poles										
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	TPIS	PLDSG	NCPP	$ 19,783,874	$ 4,777,009	$ -	$ 8,318,554	$ -	$ -	$ 2,567,476
Distribution Primary & Secondary Lines										
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 19,586,062	$ 4,729,246	$ -	$ 8,235,379	$ -	$ -	$ 2,541,804
Primary Customer	TPIS	PLDPLC	YECust08	$ 5,489,166	$ 130,766	$ -	$ 10,883	$ -	$ 17,521	$ 18,376
Secondary Demand	TPIS	PLDSLD	SICD	$ 3,447,290	$ -	$ -	$ -	$ -	$ 208,001	$ -
Secondary Customer	TPIS	PLDSLC	YECust07	$ 1,444,510	$ -	$ -	$ -	$ -	$ 4,611	$ -
Total Distribution Primary & Secondary Lines		PLDLT		$ 29,967,029	$ 4,860,011	$ -	$ 8,246,063	$ -	$ 230,132	$ 2,560,180
Distribution Line Transformers										
Demand	TPIS	PLDLTD	SICD	$ 14,204,579	$ -	$ -	$ -	$ -	$ 857,069	$ -
Customer	TPIS	PLDLTC	YECust07	$ 2,959,816	$ -	$ -	$ -	$ -	$ 9,447	$ -
Total Line Transformers		PLDLTT		$ 17,164,395	$ -	$ -	$ -	$ -	$ 866,516	$ -
Distribution Services										
Customer	TPIS	PLDSC	C02	$ 4,840,136	$ -	$ -	$ -	$ -	$ 15,531	$ -
Distribution Meters										
Customer	TPIS	PLDMC	C03	$ 13,319,463	$ 420,785	$ 12,450	$ 149,216	$ 34,099	$ 89,971	$ 124,623
Distribution Street & Customer Lighting										
Customer	TPIS	PLDSCL	YECust04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	TPIS	PLSEC	YECust08	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 496,853,543	$ 108,027,229	$ 1,478,972	$ 213,443,423	$ 54,665,369	$ 36,487,232	$ 72,908,798

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Description	Ref	Name	Allocation Vector	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
Plant in Service								
Power Production Plant								
Production Demand - Off Peak	TPIS	PLPPDB	BDEM	$ 5,950,291	$ 5,201,264	$ 2,621,199	$ 6,137,813	$ 624,774
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	$ 2,610,628	$ 2,304,196	$ 1,039,456	$ 2,917,470	$ 270,486
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	$ 1,532,069	$ 1,338,691	$ 590,077	$ 1,685,166	$ 286,690
Production Energy - Off Peak	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 10,092,989	$ 8,844,152	$ 4,250,732	$ 10,740,448	$ 1,181,950
Transmission Plant								
Transmission Demand - Off Peak	TPIS	PLTRB	BDEM	$ 1,649,566	$ 1,441,917	$ 726,660	$ 1,701,551	$ 173,203
Transmission Demand - Winter Peak	TPIS	PLTRI	PPWDA	$ 773,859	$ 683,025	$ 308,122	$ 864,815	$ 80,179
Transmission Demand - Summer Peak	TPIS	PLTRP	PPSDA	$ 315,736	$ 275,883	$ 121,606	$ 347,286	$ 59,082
Total Transmission Plant		PLTRT		$ 2,739,160	$ 2,400,825	$ 1,156,388	$ 2,913,653	$ 312,464
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 732,259	$ -	$ 338,240	$ -	$ 120,171
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 724,937	$ -	$ 334,858	$ -	$ 118,969
Primary Customer	TPIS	PLDPLC	YECust08	$ 8,974	$ -	$ 855	$ -	$ 3,003,784
Secondary Demand	TPIS	PLDSLD	SICD	$ -	$ -	$ -	$ -	$ 55,689
Secondary Customer	TPIS	PLDSLC	YECust07	$ -	$ -	$ -	$ -	$ 790,460
Total Distribution Primary & Secondary Lines		PLDLT		$ 733,911	$ -	$ 335,713	$ -	$ 3,968,883
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICD	$ -	$ -	$ -	$ -	$ 229,468
Customer	TPIS	PLDLTC	YECust07	$ -	$ -	$ -	$ -	$ 1,619,661
Total Line Transformers		PLDLTT		$ -	$ -	$ -	$ -	$ 1,849,128
Distribution Services								
Customer	TPIS	PLDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ 60,349	$ 59,797	$ 17,050	$ 38,393	$ 616,734
Distribution Street & Customer Lighting								
Customer	TPIS	PLDSCL	YECust04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TPIS	PLSEC	YECust06	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 14,358,668	$ 11,304,773	$ 6,098,123	$ 13,692,494	$ 8,049,331

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Plant in Service												
Power Production Plant												
Production Demand - Off Peak	TPIS	PLPPDB	BDEM	$ 4,839,135	$ 829,986	$ 821,468	$ -	$ 1,945,643	$ 111,201	$ 3,018,191	$ 468,542	$ 22,377,050
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	$ 270,486	$ 270,486	$ 615,816	$ -	$ 1,300,271	$ 74,315	$ 2,019,854	$ 313,561	$ 10,236,999
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	$ 286,690	$ 286,690	$ 361,266	$ -	$ -	$ -	$ -	$ -	$ 9,376,898
Production Energy - Off Peak	TPIS	PLPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TPIS	PLPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TPIS	PLPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PLPPT		$ 5,396,310	$ 1,387,162	$ 1,798,550	$ -	$ 3,245,914	$ 185,516	$ 5,038,046	$ 782,103	$ 2,342,318,812
Transmission Plant												
Transmission Demand - Off Peak	TPIS	PLTRB	BDEM	$ 1,341,526	$ 230,092	$ 227,731	$ -	$ 539,380	$ 30,828	$ 836,716	$ 129,891	$ 6,203,463
Transmission Demand - Winter Peak	TPIS	PLTRI	PPWDA	$ 80,179	$ 80,179	$ 182,544	$ -	$ 385,435	$ 22,029	$ 598,738	$ 92,948	$ 3,034,517
Transmission Demand - Summer Peak	TPIS	PLTRP	PPSDA	$ 59,082	$ 59,082	$ 74,451	$ -	$ -	$ -	$ -	$ -	$ 1,932,432
Total Transmission Plant		PLTRT		$ 1,480,787	$ 369,354	$ 484,726	$ -	$ 924,814	$ 52,857	$ 1,435,454	$ 222,839	$ 630,242,500
Distribution Poles												
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	TPIS	PLDSG	NCPP	$ 120,171	$ 120,171	$ 98,150	$ -	$ 279,504	$ 15,975	$ 402,383	$ 62,466	$ 781,508
Distribution Primary & Secondary Lines												
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	$ 118,969	$ 118,969	$ 97,169	$ -	$ 276,709	$ 15,815	$ 398,360	$ 61,841	$ 773,694
Primary Customer	TPIS	PLDPLC	YECust08	$ 123,928	$ 131,714	$ 41,025	#REF!	$ 3,180,920	$ 257,258	$ 3,220,995	$ 503,927	$ -
Secondary Demand	TPIS	PLDSLD	SICD	$ 55,689	$ 55,689	$ 284,582	$ -	$ 29,468	$ 1,684	$ 45,901	$ 7,126	$ -
Secondary Customer	TPIS	PLDSLC	YECust07	$ 32,613	$ 34,661	$ 10,796	#REF!	$ 837,080	$ 67,699	$ 847,826	$ 132,812	$ -
Total Distribution Primary & Secondary Lines		PLDLT		$ 331,199	$ 341,034	$ 433,571	#REF!	$ 4,324,176	$ 342,456	$ 4,512,881	$ 705,506	$ 773,694
Distribution Line Transformers												
Demand	TPIS	PLDLTD	SICD	$ 229,468	$ 229,468	$ 1,172,620	$ -	$ 121,421	$ 6,940	$ 189,137	$ 29,361	$ -
Customer	TPIS	PLDLTC	YECust07	$ 66,823	$ 71,022	$ 22,121	#REF!	$ 1,715,185	$ 138,716	$ 1,736,794	$ 271,723	$ -
Total Line Transformers		PLDLTT		$ 296,291	$ 300,489	$ 1,194,741	#REF!	$ 1,836,607	$ 145,656	$ 1,925,931	$ 301,084	$ -
Distribution Services												
Customer	TPIS	PLDSC	C02	$ 64,483	$ -	$ 21,142	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	TPIS	PLDMC	C03	$ 138,544	$ -	$ 59,367	$ -	$ -	$ -	$ -	$ -	$ 8,586
Distribution Street & Customer Lighting												
Customer	TPIS	PLDSCL	YECust04	$ -	$ -	$ -	$ -	$ 45,936,383	$ 5,793,288	$ 15,655,873	$ 2,528,533	$ -
Customer Accounts Expense												
Customer	TPIS	PLCAE	YECust05	$ -	$ -	$ -	#REF!	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.												
Customer	TPIS	PLCSI	YECust06	$ -	$ -	$ -	#REF!	$ -	$ -	$ -	$ -	$ -
Sales Expense												
Customer	TPIS	PLSEC	YECust06	$ -	$ -	$ -	#REF!	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 7,827,787	$ 2,518,211	$ 4,090,247	#REF!	$ 56,547,398	$ 6,535,748	$ 28,970,368	$ 4,602,531	$ 54,725,147

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Net Utility Plant								
Power Production Plant								
Production Demand - Off Peak	NTPLANT	UPPPDB	BDEM	$ 503,024,198	$ 80,220,934	$ 92,371,234	$ 33,551,349	$ 1,532,667
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	$ 250,261,472	$ 36,844,251	$ 88,933,486	$ 15,538,342	$ 759,607
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	$ 166,630,934	$ 34,259,599	$ 28,285,612	$ 16,469,219	$ 436,684
Production Energy - Off Peak	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 919,916,604	$ 151,324,783	$ 209,590,333	$ 65,558,910	$ 2,731,157
Transmission Plant								
Transmission Demand - Off Peak	NTPLANT	UPTRB	BDEM	$ 105,021,699	$ 16,748,575	$ 19,285,323	$ 7,004,871	$ 319,991
Transmission Demand - Winter Peak	NTPLANT	UPTRI	PPWDA	$ 55,868,844	$ 8,225,180	$ 19,853,880	$ 3,468,809	$ 169,621
Transmission Demand - Summer Peak	NTPLANT	UPTRP	PPSDA	$ 25,861,844	$ 5,317,238	$ 4,390,050	$ 2,556,094	$ 68,086
Total Transmission Plant		UPTRT		$ 186,752,387	$ 30,290,994	$ 43,529,052	$ 13,029,774	$ 557,697
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 62,310,147	$ 12,464,734	$ 18,297,072	$ 6,911,833	$ 286,771
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 61,687,129	$ 12,340,103	$ 18,114,126	$ 6,842,724	$ 283,903
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 135,016,924	$ 60,781,700	$ 45,247,575	$ 18,759,167	$ 25,394
Secondary Demand	NTPLANT	UPDSLD	SICD	$ 15,598,311	$ 4,174,688	$ 5,569,081	$ 3,203,056	$ -
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ 35,495,672	$ 15,995,098	$ 11,907,193	$ 4,936,596	$ -
Total Distribution Primary & Secondary Lines		UPDLT		$ 247,798,037	$ 93,291,589	$ 80,837,976	$ 33,741,544	$ 309,297
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICD	$ 64,264,686	$ 17,201,825	$ 22,947,430	$ 13,198,211	$ -
Customer	NTPLANT	UPDLTC	YECust07	$ 72,731,020	$ 32,774,131	$ 24,397,968	$ 10,115,140	$ -
Total Line Transformers		UPDLTT		$ 136,995,706	$ 49,975,956	$ 47,345,398	$ 23,313,350	$ -
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ 51,404,873	$ 22,219,608	$ 18,354,409	$ 9,706,936	$ -
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ 38,770,770	$ 11,407,989	$ 8,861,990	$ 8,886,648	$ 37,181
Distribution Street & Customer Lighting								
Customer	NTPLANT	UPDSCL	YECust04	$ 44,197,219	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	NTPLANT	UPSEC	YECust06	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 1,688,143,742	$ 370,975,852	$ 424,816,229	$ 161,148,996	$ 3,922,104

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Utility Plant										
Power Production Plant										
Production Demand - Off Peak	NTPLANT	UPPPDB	BDEM	$ 119,397,043	$ 29,343,300	$ 443,161	$ 61,182,787	$ 17,782,971	$ 11,238,552	$ 21,267,461
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	$ 45,520,187	$ 10,615,371	$ 139,602	$ 20,493,475	$ 5,636,417	$ 3,442,743	$ 7,030,343
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	$ 40,198,504	$ 8,802,825	$ 148,371	$ 16,168,678	$ 3,709,216	$ 2,869,827	$ 5,339,635
Production Energy - Off Peak	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 205,115,734	$ 48,761,496	$ 731,134	$ 97,844,939	$ 27,128,604	$ 17,551,122	$ 33,637,439
Transmission Plant										
Transmission Demand - Off Peak	NTPLANT	UPTRB	BDEM	$ 24,927,787	$ 6,126,312	$ 92,523	$ 12,773,780	$ 3,712,740	$ 2,346,392	$ 4,440,233
Transmission Demand - Winter Peak	NTPLANT	UPTRI	PPWDA	$ 10,162,013	$ 2,369,795	$ 31,165	$ 4,575,002	$ 1,258,284	$ 768,564	$ 1,569,467
Transmission Demand - Summer Peak	NTPLANT	UPTRP	PPSDA	$ 6,238,982	$ 1,366,237	$ 23,028	$ 2,509,449	$ 575,886	$ 445,410	$ 828,734
Total Transmission Plant		UPTRT		$ 41,328,782	$ 9,862,344	$ 146,716	$ 19,858,231	$ 5,546,710	$ 3,560,366	$ 6,838,435
Distribution Poles										
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	NTPLANT	UPDSG	NCPP	$ 12,506,705	$ 3,019,866	$ -	$ 5,258,712	$ -	$ -	$ 1,623,072
Distribution Primary & Secondary Lines										
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 12,381,654	$ 2,989,671	$ -	$ 5,206,132	$ -	$ -	$ 1,606,844
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 3,470,068	$ 82,666	$ -	$ 6,754	$ -	$ 11,076	$ 11,616
Secondary Demand	NTPLANT	UPDSLD	SICD	$ 2,179,262	$ -	$ -	$ -	$ -	$ 131,491	$ -
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ 913,171	$ -	$ -	$ -	$ -	$ 2,915	$ -
Total Distribution Primary & Secondary Lines		UPDLT		$ 18,944,155	$ 3,072,337	$ -	$ 5,212,886	$ -	$ 145,482	$ 1,618,460
Distribution Line Transformers										
Demand	NTPLANT	UPDLTD	SICD	$ 8,979,661	$ -	$ -	$ -	$ -	$ 541,810	$ -
Customer	NTPLANT	UPDLTC	YECust07	$ 1,871,097	$ -	$ -	$ -	$ -	$ 5,972	$ -
Total Line Transformers		UPDLTT		$ 10,850,758	$ -	$ -	$ -	$ -	$ 547,783	$ -
Distribution Services										
Customer	NTPLANT	UPDSC	C02	$ 3,059,772	$ -	$ -	$ -	$ -	$ 9,816	$ -
Distribution Meters										
Customer	NTPLANT	UPDMC	C03	$ 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	YECust05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	NTPLANT	UPSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 300,226,025	$ 64,982,049	$ 885,721	$ 128,269,096	$ 32,696,871	$ 21,871,448	$ 43,796,189

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Description	Ref	Name	Allocation Vector	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
Net Utility Plant								
Power Production Plant								
Production Demand - Off Peak	NTPLANT	UPPPDB	BDEM	$ 3,756,958	$ 3,284,029	$ 1,655,001	$ 3,875,358	$ 394,476
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	$ 1,648,326	$ 1,454,848	$ 656,303	$ 1,842,063	$ 170,782
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	$ 967,334	$ 845,237	$ 372,569	$ 1,063,998	$ 181,013
Production Energy - Off Peak	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 6,372,618	$ 5,584,114	$ 2,683,873	$ 6,781,418	$ 746,272
Transmission Plant								
Transmission Demand - Off Peak	NTPLANT	UPTRB	BDEM	$ 784,380	$ 685,642	$ 345,532	$ 809,100	$ 82,359
Transmission Demand - Winter Peak	NTPLANT	UPTRI	PPWDA	$ 367,975	$ 324,783	$ 146,514	$ 411,226	$ 38,126
Transmission Demand - Summer Peak	NTPLANT	UPTRP	PPSDA	$ 150,134	$ 131,184	$ 57,824	$ 165,137	$ 26,094
Total Transmission Plant		UPTRT		$ 1,302,490	$ 1,141,609	$ 549,871	$ 1,385,462	$ 148,579
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 462,910	$ -	$ 213,824	$ -	$ 75,968
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 458,281	$ -	$ 211,686	$ -	$ 75,208
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 5,673	$ -	$ 540	$ -	$ 1,898,879
Secondary Demand	NTPLANT	UPDSLD	SICD	$ -	$ -	$ -	$ -	$ 35,205
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ -	$ -	$ -	$ -	$ 499,702
Total Distribution Primary & Secondary Lines		UPDLT		$ 463,954	$ -	$ 212,226	$ -	$ 2,508,995
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICD	$ -	$ -	$ -	$ -	$ 145,062
Customer	NTPLANT	UPDLTC	YECust07	$ -	$ -	$ -	$ -	$ 1,023,896
Total Line Transformers		UPDLTT		$ -	$ -	$ -	$ -	$ 1,168,957
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ 38,150	$ 37,802	$ 10,778	$ 24,271	$ 389,879
Distribution Street & Customer Lighting								
Customer	NTPLANT	UPDSCL	YECust04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	YECust05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	NTPLANT	UPSEC	YECust06	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 8,640,122	$ 6,763,525	$ 3,670,572	$ 8,191,151	$ 5,038,650

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Net Utility Plant												
Power Production Plant												
Production Demand - Off Peak	NTPLANT	UPPPDB	BDEM	$ 3,055,384	$ 524,045	$ 518,667	$ -	$ 1,228,461	$ 70,211	$ 1,905,658	$ 295,833	$ 14,128,659
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	$ 170,782	$ 170,782	$ 388,820	$ -	$ 820,979	$ 46,922	$ 1,275,317	$ 197,979	$ 6,463,545
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	$ 181,013	$ 181,013	$ 228,100	$ -	$ -	$ -	$ -	$ -	$ 5,920,485
Production Energy - Off Peak	NTPLANT	UPPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	NTPLANT	UPPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	NTPLANT	UPPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		UPPPT		$ 3,407,180	$ 875,841	$ 1,135,588	$ -	$ 2,049,440	$ 117,133	$ 3,180,975	$ 493,812	$ 1,478,918,093
Transmission Plant												
Transmission Demand - Off Peak	NTPLANT	UPTRB	BDEM	$ 637,905	$ 109,411	$ 108,288	$ -	$ 256,479	$ 14,659	$ 397,864	$ 61,784	$ 2,949,790
Transmission Demand - Winter Peak	NTPLANT	UPTRI	PPWDA	$ 38,126	$ 38,126	$ 86,801	$ -	$ 183,277	$ 10,475	$ 284,704	$ 44,197	$ 1,442,934
Transmission Demand - Summer Peak	NTPLANT	UPTRP	PPSDA	$ 28,094	$ 28,094	$ 35,402	$ -	$ -	$ -	$ -	$ -	$ 918,885
Total Transmission Plant		UPTRT		$ 704,125	$ 175,630	$ 230,491	$ -	$ 439,756	$ 25,134	$ 682,569	$ 105,981	$ 299,684,728
Distribution Poles												
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	NTPLANT	UPDSG	NCPP	$ 75,968	$ 75,968	$ 62,047	$ -	$ 176,693	$ 10,099	$ 254,373	$ 39,489	$ 494,043
Distribution Primary & Secondary Lines												
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	$ 75,208	$ 75,208	$ 61,427	$ -	$ 174,926	$ 9,998	$ 251,830	$ 39,094	$ 489,104
Primary Customer	NTPLANT	UPDPLC	YECust08	$ 78,343	$ 83,265	$ 25,934	#REF!	$ 2,010,871	$ 162,630	$ 2,036,205	$ 318,566	$ -
Secondary Demand	NTPLANT	UPDSLD	SICD	$ 35,205	$ 35,205	$ 179,903	$ -	$ 18,628	$ 1,065	$ 29,017	$ 4,505	$ -
Secondary Customer	NTPLANT	UPDSLC	YECust07	$ 20,617	$ 21,912	$ 6,825	#REF!	$ 529,174	$ 42,797	$ 535,841	$ 83,833	$ -
Total Distribution Primary & Secondary Lines		UPDLT		$ 209,373	$ 215,591	$ 274,089	#REF!	$ 2,733,600	$ 216,489	$ 2,852,893	$ 445,997	$ 489,104
Distribution Line Transformers												
Demand	NTPLANT	UPDLTD	SICD	$ 145,062	$ 145,062	$ 741,291	$ -	$ 76,758	$ 4,387	$ 119,566	$ 18,561	$ -
Customer	NTPLANT	UPDLTC	YECust07	$ 42,244	$ 44,898	$ 13,984	#REF!	$ 1,084,283	$ 87,692	$ 1,097,943	$ 171,774	$ -
Total Line Transformers		UPDLTT		$ 187,305	$ 189,959	$ 755,275	#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	C03	$ 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	YECust05	$ -	$ -	$ -	#REF!	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.												
Customer	NTPLANT	UPCSI	YECust06	$ -	$ -	$ -	#REF!	$ -	$ -	$ -	$ -	$ -
Sales Expense												
Customer	NTPLANT	UPSEC	YECust06	$ -	$ -	$ -	#REF!	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 4,712,298	$ 1,532,989	$ 2,508,385	#REF!	$ 35,599,977	$ 4,123,257	$ 18,085,312	$ 2,874,050	$ 32,812,873

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Net Cost Rate Base								
Power Production Plant								
Production Demand - Off Peak	RB	RBPPDB	BDEM	$ 434,204,906	$ 69,245,820	$ 79,733,824	$ 28,961,152	$ 1,322,981
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 216,022,926	$ 31,803,548	$ 76,766,399	$ 13,412,524	$ 655,857
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 143,833,973	$ 29,572,505	$ 24,415,827	$ 14,216,047	$ 378,667
Production Energy - Off Peak	RB	RBPPEB	E01	$ 91,561,386	$ 14,601,961	$ 16,613,581	$ 6,107,078	$ 278,979
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 885,623,190	$ 145,223,835	$ 197,729,631	$ 62,696,801	$ 2,636,484
Transmission Plant								
Transmission Demand - Off Peak	RB	RBTRB	BDEM	$ 85,009,210	$ 13,557,038	$ 15,610,393	$ 5,670,053	$ 259,015
Transmission Demand - Winter Peak	RB	RBTRI	PPWDA	$ 45,222,714	$ 6,657,825	$ 16,070,447	$ 2,807,807	$ 137,298
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 20,933,721	$ 4,304,008	$ 3,553,501	$ 2,069,016	$ 55,112
Total Transmission Plant		RBTRT		$ 151,165,645	$ 24,518,871	$ 35,234,341	$ 10,546,876	$ 451,425
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 54,478,024	$ 10,897,969	$ 15,997,208	$ 6,043,045	$ 250,725
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 54,024,700	$ 10,807,285	$ 15,864,091	$ 5,992,760	$ 248,638
Primary Customer	RB	RBDPLC	YECust08	$ 118,289,117	$ 53,251,203	$ 39,641,665	$ 16,435,016	$ 22,248
Secondary Demand	RB	RBDSLD	SICD	$ 13,691,286	$ 3,664,768	$ 4,888,642	$ 2,811,817	$ -
Secondary Customer	RB	RBDSLC	YECust07	$ 31,160,455	$ 14,041,558	$ 10,452,923	$ 4,333,672	$ -
Total Distribution Primary & Secondary Lines		RBDLT		$ 217,165,560	$ 81,764,813	$ 70,847,522	$ 29,573,264	$ 270,886
Distribution Line Transformers								
Demand	RB	RBDLTD	SICD	$ 56,006,810	$ 14,991,159	$ 19,998,377	$ 11,502,063	$ -
Customer	RB	RBDLTC	YECust07	$ 63,384,107	$ 28,562,214	$ 21,262,501	$ 8,815,208	$ -
Total Line Transformers		RBDLTT		$ 119,389,917	$ 43,553,374	$ 41,260,878	$ 20,317,272	$ -
Distribution Services								
Customer	RB	RBDSC	C02	$ 44,796,035	$ 19,363,131	$ 14,251,814	$ 8,458,970	$ -
Distribution Meters								
Customer	RB	RBDMC	C03	$ 34,258,198	$ 10,080,201	$ 7,830,533	$ 7,852,322	$ 32,854
Distribution Street & Customer Lighting								
Customer	RB	RBDSCL	YECust04	$ 38,555,809	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	RB	RBCAE	YECust05	$ 3,324,155	$ 1,200,331	$ 893,559	$ 407,506	$ 5,015
Customer Service & Info.								
Customer	RB	RBCSI	YECust06	$ 664,084	$ 298,565	$ 222,260	$ 92,147	$ 125
Sales Expense								
Customer	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 1,549,420,617	$ 336,901,089	$ 384,267,745	$ 145,988,202	$ 3,647,513

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Cost Rate Base										
Power Production Plant										
Production Demand - Off Peak	RB	RBPPDB	BDEM	$ 103,062,202	$ 25,328,811	$ 382,532	$ 52,812,302	$ 15,350,063	$ 9,700,993	$ 18,357,836
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 39,292,520	$ 9,163,070	$ 120,503	$ 17,689,740	$ 4,865,293	$ 2,971,737	$ 6,068,514
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 34,698,903	$ 7,598,501	$ 128,072	$ 13,956,823	$ 3,201,754	$ 2,477,203	$ 4,609,113
Production Energy - Off Peak	RB	RBPPEB	E01	$ 21,732,868	$ 5,341,121	$ 80,665	$ 11,136,603	$ 3,236,889	$ 2,045,662	$ 3,871,142
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 198,786,494	$ 47,431,503	$ 711,772	$ 95,595,269	$ 26,653,999	$ 17,195,596	$ 32,906,606
Transmission Plant										
Transmission Demand - Off Peak	RB	RBTRB	BDEM	$ 20,177,654	$ 4,958,908	$ 74,893	$ 10,339,662	$ 3,005,256	$ 1,899,273	$ 3,594,121
Transmission Demand - Winter Peak	RB	RBTRI	PPWDA	$ 8,225,583	$ 1,918,217	$ 25,226	$ 3,703,209	$ 1,018,511	$ 622,110	$ 1,270,396
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 5,050,108	$ 1,105,892	$ 18,640	$ 2,031,258	$ 465,986	$ 360,534	$ 670,814
Total Transmission Plant		RBTRT		$ 33,453,345	$ 7,983,018	$ 118,759	$ 16,074,130	$ 4,489,753	$ 2,881,918	$ 5,535,332
Distribution Poles										
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	RB	RBDSG	NCPP	$ 10,934,865	$ 2,640,281	$ -	$ 4,597,714	$ -	$ -	$ 1,419,059
Distribution Primary & Secondary Lines										
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 10,843,675	$ 2,618,311	$ -	$ 4,559,455	$ -	$ -	$ 1,407,251
Primary Customer	RB	RBDPLC	YECust08	$ 3,040,147	$ 72,424	$ -	$ 5,917	$ -	$ 9,704	$ 10,177
Secondary Demand	RB	RBDSLD	SICD	$ 1,913,074	$ -	$ -	$ -	$ -	$ 115,430	$ -
Secondary Customer	RB	RBDSLC	YECust07	$ 801,842	$ -	$ -	$ -	$ -	$ 2,559	$ -
Total Distribution Primary & Secondary Lines		RBDLT		$ 16,598,538	$ 2,690,735	$ -	$ 4,565,372	$ -	$ 127,693	$ 1,417,428
Distribution Line Transformers										
Demand	RB	RBDLTD	SICD	$ 7,825,654	$ -	$ -	$ -	$ -	$ 472,180	$ -
Customer	RB	RBDLTC	YECust07	$ 1,630,636	$ -	$ -	$ -	$ -	$ 5,205	$ -
Total Line Transformers		RBDLTT		$ 9,456,289	$ -	$ -	$ -	$ -	$ 477,385	$ -
Distribution Services										
Customer	RB	RBDSC	C02	$ 2,666,394	$ -	$ -	$ -	$ -	$ 8,556	$ -
Distribution Meters										
Customer	RB	RBDMC	C03	$ 7,440,093	$ 235,045	$ 6,954	$ 83,350	$ 19,048	$ 50,257	$ 69,613
Distribution Street & Customer Lighting										
Customer	RB	RBDSCL	YECust04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	RB	RBCAE	YECust05	$ 685,277	$ 16,325	$ 160	$ 2,667	$ 427	$ 4,375	$ 4,588
Customer Service & Info.										
Customer	RB	RBCSI	YECust06	$ 17,045	$ 406	$ 4	$ 33	$ 5	$ 54	$ 57
Sales Expense										
Customer	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 280,038,140	$ 60,997,314	$ 837,649	$ 120,918,536	$ 31,163,231	$ 20,745,833	$ 41,352,683

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Description	Ref	Name	Allocation Vector	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
Net Cost Rate Base								
Power Production Plant								
Production Demand - Off Peak	RB	RBPPDB	BDEM	$ 3,242,964	$ 2,834,738	$ 1,428,576	$ 3,346,166	$ 340,508
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 1,422,817	$ 1,255,809	$ 566,513	$ 1,590,048	$ 147,417
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 834,992	$ 729,599	$ 321,598	$ 918,431	$ 156,249
Production Energy - Off Peak	RB	RBPPEB	E01	$ 683,848	$ 597,765	$ 301,246	$ 705,400	$ 71,803
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 6,184,622	$ 5,417,911	$ 2,617,935	$ 6,559,045	$ 715,977
Transmission Plant								
Transmission Demand - Off Peak	RB	RBTRB	BDEM	$ 634,912	$ 554,989	$ 279,689	$ 654,921	$ 66,665
Transmission Demand - Winter Peak	RB	RBTRI	PPWDA	$ 297,856	$ 262,894	$ 118,595	$ 332,864	$ 30,861
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 121,525	$ 106,187	$ 46,806	$ 133,669	$ 22,741
Total Transmission Plant		RBTRT		$ 1,054,293	$ 924,069	$ 445,090	$ 1,121,454	$ 120,266
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 404,724	$ -	$ 186,947	$ -	$ 66,419
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 401,358	$ -	$ 185,392	$ -	$ 65,867
Primary Customer	RB	RBDPLC	YECust08	$ 4,970	$ -	$ 473	$ -	$ 1,663,619
Secondary Demand	RB	RBDSLD	SICD	$ -	$ -	$ -	$ -	$ 30,905
Secondary Customer	RB	RBDSLC	YECust07	$ -	$ -	$ -	$ -	$ 438,672
Total Distribution Primary & Secondary Lines		RBDLT		$ 406,328	$ -	$ 185,865	$ -	$ 2,199,062
Distribution Line Transformers								
Demand	RB	RBDLTD	SICD	$ -	$ -	$ -	$ -	$ 126,419
Customer	RB	RBDLTC	YECust07	$ -	$ -	$ -	$ -	$ 892,311
Total Line Transformers		RBDLTT		$ -	$ -	$ -	$ -	$ 1,018,731
Distribution Services								
Customer	RB	RBDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	RB	RBDMC	C03	$ 33,710	$ 33,402	$ 9,524	$ 21,446	$ 344,500
Distribution Street & Customer Lighting								
Customer	RB	RBDSCL	YECust04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	RB	RBCAE	YECust05	$ 1,120	$ 747	$ 213	$ 640	$ 28,125
Customer Service & Info.								
Customer	RB	RBCSI	YECust06	$ 28	$ 19	$ 3	$ 8	$ 9,327
Sales Expense								
Customer	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 8,084,823	$ 6,376,147	$ 3,445,577	$ 7,702,593	$ 4,502,408

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Net Cost Rate Base												
Power Production Plant												
Production Demand - Off Peak	RB	RBPPDB	BDEM	$ 2,637,374	$ 452,350	$ 447,708	$ -	$ 1,060,394	$ 60,605	$ 1,644,943	$ 255,360	$ 12,195,702
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 147,417	$ 147,417	$ 335,625	$ -	$ 708,660	$ 40,503	$ 1,100,839	$ 170,894	$ 5,579,260
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 156,249	$ 156,249	$ 196,893	$ -	$ -	$ -	$ -	$ -	$ 5,110,497
Production Energy - Off Peak	RB	RBPPEB	E01	$ 566,147	$ 95,388	$ 94,409	$ -	$ 223,607	$ 12,780	$ 346,871	$ 53,848	$ 2,571,724
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		RBPPT		$ 3,497,186	$ 851,404	$ 1,074,635	$ -	$ 1,992,660	$ 113,888	$ 3,092,653	$ 480,101	$ 1,428,292,915
Transmission Plant												
Transmission Demand - Off Peak	RB	RBTRB	BDEM	$ 516,348	$ 88,562	$ 87,653	$ -	$ 207,605	$ 11,865	$ 322,049	$ 49,995	$ 2,387,691
Transmission Demand - Winter Peak	RB	RBTRI	PPWDA	$ 30,861	$ 30,861	$ 70,261	$ -	$ 148,352	$ 8,479	$ 230,452	$ 35,775	$ 1,167,975
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 22,741	$ 22,741	$ 28,656	$ -	$ -	$ -	$ -	$ -	$ 743,786
Total Transmission Plant		RBTRT		$ 569,950	$ 142,163	$ 186,569	$ -	$ 355,958	$ 20,344	$ 552,501	$ 85,770	$ 242,578,078
Distribution Poles												
Specific	RB	RBOPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	RB	RBDSG	NCPP	$ 66,419	$ 66,419	$ 54,248	$ -	$ 154,484	$ 8,829	$ 222,399	$ 34,525	$ 431,944
Distribution Primary & Secondary Lines												
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 65,867	$ 65,867	$ 53,797	$ -	$ 153,198	$ 8,756	$ 220,549	$ 34,238	$ 428,350
Primary Customer	RB	RBDPLC	YECust08	$ 68,637	$ 72,949	$ 22,721	#REF!	$ 1,761,736	$ 142,481	$ 1,783,931	$ 279,098	$ -
Secondary Demand	RB	RBDSLD	SICD	$ 30,905	$ 30,905	$ 157,929	$ -	$ 18,353	$ 935	$ 25,473	$ 3,954	$ -
Secondary Customer	RB	RBDSLC	YECust07	$ 18,099	$ 19,236	$ 5,991	#REF!	$ 464,544	$ 37,570	$ 470,396	$ 73,594	$ -
Total Distribution Primary & Secondary Lines		RBDLT		$ 183,507	$ 188,956	$ 240,438	#REF!	$ 2,395,831	$ 189,742	$ 2,500,349	$ 390,884	$ 428,350
Distribution Line Transformers												
Demand	RB	RBDLTD	SICD	$ 126,419	$ 126,419	$ 646,025	$ -	$ 66,894	$ 3,823	$ 104,200	$ 16,176	$ -
Customer	RB	RBDLTC	YECust07	$ 36,815	$ 39,128	$ 12,187	#REF!	$ 944,938	$ 76,422	$ 956,843	$ 149,699	$ -
Total Line Transformers		RBDLTT		$ 163,234	$ 165,547	$ 658,212	#REF!	$ 1,011,832	$ 80,245	$ 1,061,043	$ 165,875	$ -
Distribution Services												
Customer	RB	RBDSC	C02	$ 35,523	$ -	$ 11,647	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	RB	RBDMC	C03	$ 77,389	$ -	$ 33,162	$ -	$ -	$ -	$ -	$ -	$ 4,796
Distribution Street & Customer Lighting												
Customer	RB	RBDSCL	YECust04	$ -	$ -	$ -	$ -	$ 25,332,802	$ 3,194,858	$ 8,633,724	$ 1,394,425	$ -
Customer Accounts Expense												
Customer	RB	RBCAE	YECust05	$ 1,547	$ 3,737	$ 512	#REF!	$ 29,783	$ 2,409	$ 30,159	$ 4,718	$ 213
Customer Service & Info.												
Customer	RB	RBCSI	YECust06	$ 385	$ 1,239	$ 127	#REF!	$ 9,878	$ 799	$ 10,002	$ 1,565	$ 3
Sales Expense												
Customer	RB	RBSEC	YECust08	$ -	$ -	$ -	#REF!	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 4,595,141	$ 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 A1 . .Y GENERAL
KU Cost of Service Study
Class Allocation

12 Months Ended
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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Off Peak	TOM	OMPPDB	BDEM	$ 41,230,870	$ 6,575,387	$ 7,571,298	$ 2,750,069	$ 125,627
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 19,706,582	$ 2,901,263	$ 7,002,976	$ 1,223,551	$ 59,830
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 10,831,616	$ 2,226,998	$ 1,838,668	$ 1,070,559	$ 28,516
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 370,564,379	$ 59,096,601	$ 68,047,400	$ 24,716,375	$ 1,129,074
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -
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	TOM	OMTRB	BDEM	$ 10,708,003	$ 1,707,683	$ 1,966,330	$ 714,216	$ 32,626
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 5,696,382	$ 838,639	$ 2,024,279	$ 353,679	$ 17,295
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 2,636,871	$ 542,145	$ 447,609	$ 260,619	$ 6,942
Total Transmission Plant		OMTRT		$ 19,041,256	$ 3,088,467	$ 4,438,218	$ 1,328,515	$ 56,863
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 4,452,149	$ 890,623	$ 1,307,352	$ 493,860	$ 20,490
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 8,052,987	$ 1,610,947	$ 2,364,721	$ 893,288	$ 37,062
Primary Customer	TOM	OMDPLC	Cust08	$ 17,973,160	$ 8,150,453	$ 5,867,718	$ 2,475,507	$ 3,394
Secondary Demand	TOM	OMDSLD	SICD	$ 2,295,178	$ 614,353	$ 819,554	$ 471,366	$ -
Secondary Customer	TOM	OMDSLC	Cust07	$ 5,227,038	$ 2,372,702	$ 1,737,280	$ 720,652	$ -
Total Distribution Primary & Secondary Lines		OMDLT		$ 33,548,361	$ 12,748,456	$ 10,889,272	$ 4,560,814	$ 40,456
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICD	$ 3,137,351	$ 839,760	$ 1,120,276	$ 644,326	$ -
Customer	TOM	OMDLTC	Cust07	$ 3,550,671	$ 1,611,751	$ 1,180,116	$ 489,531	$ -
Total Line Transformers		OMDLTT		$ 6,688,023	$ 2,451,531	$ 2,300,391	$ 1,133,858	$ -
Distribution Services								
Customer	TOM	OMDSC	C02	$ 2,488,498	$ 1,075,856	$ 791,713	$ 469,911	$ -
Distribution Meters								
Customer	TOM	OMDMC	C03	$ 5,667,870	$ 1,667,725	$ 1,295,528	$ 1,299,132	$ 5,435
Distribution Street & Customer Lighting								
Customer	TOM	OMDSCL	C04	$ 2,467,129	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 26,700,492	$ 9,699,096	$ 7,101,626	$ 3,240,456	$ 40,387
Customer Service & Info.								
Customer	TOM	OMCSI	C06	$ 5,334,096	$ 2,415,631	$ 1,768,712	$ 733,691	$ 1,006
Sales Expense								
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 548,721,322	$ 104,837,435	$ 114,353,155	$ 43,020,792	$ 1,507,684

OFFICE OF THE A\ .Y GENERAL
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Operation and Maintenance Expenses										
Power Production Plant										
Production Demand - Off Peak	TOM	OMPPDB	BDEM	$ 9,786,495	$ 2,405,152	$ 36,324	$ 5,014,907	$ 1,457,599	$ 921,179	$ 1,743,208
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 3,584,440	$ 835,896	$ 10,993	$ 1,613,738	$ 443,834	$ 271,095	$ 553,597
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 2,613,049	$ 572,216	$ 9,645	$ 1,051,023	$ 241,112	$ 186,549	$ 347,096
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 87,956,586	$ 21,616,418	$ 326,485	$ 45,071,711	$ 13,100,236	$ 8,279,139	$ 15,667,166
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 103,940,570	$ 25,429,683	$ 383,427	$ 52,751,378	$ 15,242,781	$ 9,657,962	$ 18,311,067
Transmission Plant										
Transmission Demand - Off Peak	TOM	OMTRB	BDEM	$ 2,541,635	$ 624,638	$ 9,434	$ 1,302,413	$ 378,551	$ 239,238	$ 452,726
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 1,036,118	$ 241,624	$ 3,178	$ 466,467	$ 128,295	$ 78,363	$ 160,023
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 636,126	$ 139,301	$ 2,348	$ 255,863	$ 58,697	$ 45,414	$ 84,498
Total Transmission Plant		OMTRT		$ 4,213,879	$ 1,005,564	$ 14,959	$ 2,024,743	$ 565,542	$ 363,015	$ 697,246
Distribution Poles										
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	TOM	OMDSG	NCPP	$ 893,622	$ 215,774	$ -	$ 375,743	$ -	$ -	$ 115,971
Distribution Primary & Secondary Lines										
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 1,616,371	$ 390,289	$ -	$ 679,638	$ -	$ -	$ 209,766
Primary Customer	TOM	OMDPLC	Cust06	$ 485,496	$ 11,012	$ -	$ 939	$ -	$ 1,480	$ 1,589
Secondary Demand	TOM	OMDSLD	SICD	$ 320,703	$ -	$ -	$ -	$ -	$ 19,350	$ -
Secondary Customer	TOM	OMDSLC	Cust07	$ 135,512	$ -	$ -	$ -	$ -	$ 431	$ -
Total Distribution Primary & Secondary Lines		OMDLT		$ 2,538,082	$ 401,300	$ -	$ 680,577	$ -	$ 21,262	$ 211,355
Distribution Line Transformers										
Demand	TOM	OMDLTD	SICD	$ 438,380	$ -	$ -	$ -	$ -	$ 26,451	$ -
Customer	TOM	OMDLTC	Cust07	$ 92,052	$ -	$ -	$ -	$ -	$ 293	$ -
Total Line Transformers		OMDLTT		$ 530,432	$ -	$ -	$ -	$ -	$ 26,743	$ -
Distribution Services										
Customer	TOM	OMDSC	C02	$ 148,123	$ -	$ -	$ -	$ -	$ 475	$ -
Distribution Meters										
Customer	TOM	OMDMC	C03	$ 1,230,931	$ 38,887	$ 1,151	$ 13,790	$ 3,151	$ 8,315	$ 11,517
Distribution Street & Customer Lighting										
Customer	TOM	OMDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	TOM	OMCAE	C05	$ 5,539,431	$ 131,042	$ 859	$ 22,342	$ 3,437	$ 35,231	$ 37,809
Customer Service & Info.										
Customer	TOM	OMCSI	C06	$ 137,964	$ 3,264	$ 21	$ 278	$ 43	$ 439	$ 471
Sales Expense										
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 119,173,034	$ 27,225,514	$ 400,417	$ 55,868,851	$ 15,814,954	$ 10,113,441	$ 19,385,436

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Description	Ref	Name	Allocation Vector	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
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Off Peak	TOM	OMPPDB	BDEM	$ 307,943	$ 269,179	$ 135,654	$ 317,647	$ 32,334
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 129,796	$ 114,561	$ 51,680	$ 145,051	$ 13,448
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 62,880	$ 54,943	$ 24,218	$ 69,164	$ 11,767
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 2,767,650	$ 2,419,256	$ 1,219,194	$ 2,854,872	$ 290,600
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 3,268,269	$ 2,857,939	$ 1,430,746	$ 3,386,734	$ 348,148
Transmission Plant								
Transmission Demand - Off Peak	TOM	OMTRB	BDEM	$ 79,975	$ 69,908	$ 35,230	$ 82,496	$ 8,397
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 37,519	$ 33,115	$ 14,939	$ 41,929	$ 3,887
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 15,308	$ 13,376	$ 5,896	$ 16,837	$ 2,864
Total Transmission Plant		OMTRT		$ 132,802	$ 116,398	$ 56,065	$ 141,262	$ 15,149
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 33,076	$ -	$ 15,278	$ -	$ 5,428
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 59,627	$ -	$ 27,535	$ -	$ 9,818
Primary Customer	TOM	OMDPLC	Cust08	$ 794	$ -	$ 72	$ -	$ 267,390
Secondary Demand	TOM	OMDSLD	SICD	$ -	$ -	$ -	$ -	$ 5,181
Secondary Customer	TOM	OMDSLC	Cust07	$ -	$ -	$ -	$ -	$ 77,841
Total Distribution Primary & Secondary Lines		OMDLT		$ 60,621	$ -	$ 27,707	$ -	$ 360,230
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICD	$ -	$ -	$ -	$ -	$ 7,082
Customer	TOM	OMDLTC	Cust07	$ -	$ -	$ -	$ -	$ 52,876
Total Line Transformers		OMDLTT		$ -	$ -	$ -	$ -	$ 59,958
Distribution Services								
Customer	TOM	OMDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TOM	OMDMC	C03	$ 5,577	$ 5,526	$ 1,578	$ 3,548	$ 56,998
Distribution Street & Customer Lighting								
Customer	TOM	OMDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 9,452	$ 6,445	$ 1,719	$ 6,015	$ 238,647
Customer Service & Info.								
Customer	TOM	OMCSI	C06	$ 235	$ 161	$ 21	$ 75	$ 79,249
Sales Expense								
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 3,510,032	$ 2,986,468	$ 1,533,112	$ 3,537,634	$ 1,163,806

OFFICE OF THE AT _Y GENERAL
KU Cost of Service Study
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12 Months Ended
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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Operation and Maintenance Expenses												
Power Production Plant												
Production Demand - Off Peak	TOM	OMPPDB	BDEM	$ 250,438	$ 42,954	$ 42,513	$ -	$ 100,692	$ 5,755	$ 156,199	$ 24,248	$ 1,158,069
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 13,448	$ 13,446	$ 30,617	$ -	$ 64,647	$ 3,695	$ 100,424	$ 15,590	$ 508,965
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 11,767	$ 11,767	$ 14,827	$ -	$ -	$ -	$ -	$ -	$ 384,853
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 2,250,819	$ 386,050	$ 382,088	$ -	$ 904,974	$ 51,723	$ 1,403,847	$ 217,932	$ 10,408,203
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OMPPT		$ 2,526,471	$ 454,219	$ 470,046	$ -	$ 1,070,313	$ 61,172	$ 1,660,469	$ 257,770	$ 729,406,303
Transmission Plant												
Transmission Demand - Off Peak	TOM	OMTRB	BDEM	$ 65,041	$ 11,155	$ 11,041	$ -	$ 26,151	$ 1,495	$ 40,566	$ 6,297	$ 300,760
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 3,887	$ 3,887	$ 8,850	$ -	$ 18,687	$ 1,068	$ 29,028	$ 4,506	$ 147,121
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 2,864	$ 2,864	$ 3,610	$ -	$ -	$ -	$ -	$ -	$ 93,689
Total Transmission Plant		OMTRT		$ 71,792	$ 17,907	$ 23,501	$ -	$ 44,837	$ 2,563	$ 69,595	$ 10,804	$ 30,555,827
Distribution Poles												
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	TOM	OMDSG	NCPP	$ 5,428	$ 5,428	$ 4,433	$ -	$ 12,625	$ 722	$ 18,175	$ 2,822	$ 35,300
Distribution Primary & Secondary Lines												
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 9,818	$ 9,818	$ 8,019	$ -	$ 22,836	$ 1,305	$ 32,875	$ 5,104	$ 63,850
Primary Customer	TOM	OMDPLC	Cust06	$ 10,470	$ 11,450	$ 3,466	$ -	$ 267,928	$ 21,414	$ 269,123	$ 43,466	$ -
Secondary Demand	TOM	OMDSLD	SICD	$ 5,181	$ 5,181	$ 26,475	$ -	$ 2,741	$ 157	$ 4,270	$ 663	$ -
Secondary Customer	TOM	OMDSLC	Cust07	$ 3,048	$ 3,333	$ 1,009	$ -	$ 77,997	$ 6,234	$ 78,345	$ 12,653	$ -
Total Distribution Primary & Secondary Lines		OMDLT		$ 28,517	$ 29,782	$ 38,969	$ -	$ 371,502	$ 29,110	$ 384,614	$ 61,886	$ 43,458,995
Distribution Line Transformers												
Demand	TOM	OMDLTD	SICD	$ 7,082	$ 7,082	$ 36,189	$ -	$ 3,747	$ 214	$ 5,837	$ 906	$ -
Customer	TOM	OMDLTC	Cust07	$ 2,071	$ 2,264	$ 685	$ -	$ 52,983	$ 4,235	$ 53,219	$ 8,595	$ -
Total Line Transformers		OMDLTT		$ 9,152	$ 9,346	$ 36,875	$ -	$ 56,730	$ 4,449	$ 59,056	$ 9,502	$ 8,624,123
Distribution Services												
Customer	TOM	OMDSC	C02	$ 1,973	$ -	$ 847	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	TOM	OMDMC	C03	$ 12,804	$ -	$ 5,486	$ -	$ -	$ -	$ -	$ -	$ 794
Distribution Street & Customer Lighting												
Customer	TOM	OMDSCL	C04	$ -	$ -	$ -	$ -	$ 1,621,008	$ 204,434	$ 552,459	$ 89,227	$ -
Customer Accounts Expense												
Customer	TOM	OMCAE	C05	$ 12,460	$ 30,967	$ 4,125	$ -	$ 239,127	$ 19,112	$ 240,194	$ 38,793	$ 1,719
Customer Service & Info.												
Customer	TOM	OMCSI	C06	$ 3,103	$ 10,283	$ 1,027	$ -	$ 79,408	$ 6,347	$ 79,763	$ 12,882	$ 21
Sales Expense												
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 2,671,701	$ 557,932	$ 585,109	$ -	$ 3,495,552	$ 327,908	$ 3,064,325	$ 483,686	$ 878,252,055

OFFICE OF THE AT . .Y GENERAL
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Labor Expenses								
Power Production Plant								
Production Demand - Off Peak	TLB	LBPPDB	BDEM	$ 7,841,028	$ 1,250,486	$ 1,439,862	$ 522,991	$ 23,891
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	$ 3,901,020	$ 574,320	$ 1,386,275	$ 242,208	$ 11,844
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	$ 2,597,406	$ 534,031	$ 440,910	$ 256,718	$ 6,838
Production Energy - Off Peak	TLB	LBPPEB	E01	$ 10,749,598	$ 1,714,317	$ 1,973,968	$ 716,990	$ 32,753
Production Energy - Winter Peak	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 25,089,051	$ 4,073,133	$ 5,241,015	$ 1,738,908	$ 75,326
Transmission Plant								
Transmission Demand - Off Peak	TLB	LBTRB	BDEM	$ 1,529,350	$ 243,897	$ 280,837	$ 102,007	$ 4,660
Transmission Demand - Winter Peak	TLB	LBTRI	PPWDA	$ 813,575	$ 119,777	$ 289,114	$ 50,514	$ 2,470
Transmission Demand - Summer Peak	TLB	LBTRP	PPSDA	$ 376,606	$ 77,431	$ 63,929	$ 37,222	$ 991
Total Transmission Plant		LBTRT		$ 2,719,531	$ 441,104	$ 633,880	$ 189,743	$ 8,121
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 1,666,839	$ 333,440	$ 489,459	$ 184,896	$ 7,671
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 1,650,173	$ 330,106	$ 484,565	$ 183,048	$ 7,595
Primary Customer	TLB	LBDPLC	Cust08	$ 3,611,795	$ 1,637,874	$ 1,199,242	$ 497,465	$ 682
Secondary Demand	TLB	LBDSLD	SICD	$ 417,212	$ 111,676	$ 148,977	$ 85,664	$ -
Secondary Customer	TLB	LBDSLC	Cust07	$ 949,534	$ 431,021	$ 315,591	$ 130,912	$ -
Total Distribution Primary & Secondary Lines		LBDLT		$ 6,628,714	$ 2,510,676	$ 2,148,375	$ 897,109	$ 8,277
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICD	$ 1,719,124	$ 460,161	$ 613,859	$ 353,061	$ -
Customer	TLB	LBDLTC	Cust07	$ 1,945,605	$ 883,165	$ 646,649	$ 268,241	$ -
Total Line Transformers		LBDLTT		$ 3,664,729	$ 1,343,326	$ 1,260,509	$ 621,302	$ -
Distribution Services								
Customer	TLB	LBDSC	C02	$ 1,375,116	$ 594,395	$ 437,492	$ 259,667	$ -
Distribution Meters								
Customer	TLB	LBDMC	C03	$ 1,037,145	$ 305,172	$ 237,064	$ 237,724	$ 995
Distribution Street & Customer Lighting								
Customer	TLB	LBDSCL	C04	$ 1,182,306	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 7,941,517	$ 2,884,799	$ 2,112,234	$ 963,808	$ 12,012
Customer Service & Info.								
Customer	TLB	LBCSI	C06	$ 733,410	$ 332,136	$ 243,189	$ 100,879	$ 138
Sales Expense								
Customer	TLB	LBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 52,038,358	$ 12,818,182	$ 12,803,216	$ 5,194,036	$ 112,540

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Labor Expenses										
Power Production Plant										
Production Demand - Off Peak	TLB	LBPPDB	BDEM	$ 1,861,134	$ 457,397	$ 6,908	$ 953,704	$ 277,197	$ 175,184	$ 331,512
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	$ 709,558	$ 165,470	$ 2,178	$ 319,448	$ 87,859	$ 53,665	$ 109,587
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	$ 626,805	$ 137,216	$ 2,313	$ 252,034	$ 57,818	$ 44,734	$ 83,233
Production Energy - Off Peak	TLB	LBPPEB	E01	$ 2,551,508	$ 627,065	$ 9,470	$ 1,307,473	$ 380,021	$ 240,187	$ 454,484
Production Energy - Winter Peak	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 5,748,806	$ 1,387,148	$ 20,867	$ 2,832,658	$ 802,896	$ 513,750	$ 978,817
Transmission Plant										
Transmission Demand - Off Peak	TLB	LBTRB	BDEM	$ 363,004	$ 89,213	$ 1,347	$ 186,015	$ 54,066	$ 34,189	$ 64,660
Transmission Demand - Winter Peak	TLB	LBTRI	PPWDA	$ 147,982	$ 34,510	$ 454	$ 66,622	$ 18,323	$ 11,192	$ 22,855
Transmission Demand - Summer Peak	TLB	LBTRP	PPSDA	$ 90,853	$ 19,895	$ 335	$ 36,543	$ 8,383	$ 6,466	$ 12,068
Total Transmission Plant		LBTRT		$ 601,839	$ 143,618	$ 2,137	$ 289,180	$ 80,772	$ 51,847	$ 99,583
Distribution Poles										
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	TLB	LBDSG	NCPP	$ 334,563	$ 80,783	$ -	$ 140,674	$ -	$ -	$ 43,418
Distribution Primary & Secondary Lines										
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 331,218	$ 79,976	$ -	$ 139,268	$ -	$ -	$ 42,984
Primary Customer	TLB	LBDPLC	Cust08	$ 93,544	$ 2,213	$ -	$ 189	$ -	$ 297	$ 319
Secondary Demand	TLB	LBDSLD	SICD	$ 58,297	$ -	$ -	$ -	$ -	$ 3,517	$ -
Secondary Customer	TLB	LBDSLC	Cust07	$ 24,617	$ -	$ -	$ -	$ -	$ 78	$ -
Total Distribution Primary & Secondary Lines		LBDLT		$ 507,675	$ 82,189	$ -	$ 139,456	$ -	$ 3,893	$ 43,303
Distribution Line Transformers										
Demand	TLB	LBDLTD	SICD	$ 240,212	$ -	$ -	$ -	$ -	$ 14,494	$ -
Customer	TLB	LBDLTC	Cust07	$ 50,440	$ -	$ -	$ -	$ -	$ 160	$ -
Total Line Transformers		LBDLTT		$ 290,652	$ -	$ -	$ -	$ -	$ 14,654	$ -
Distribution Services										
Customer	TLB	LBDSC	C02	$ 81,851	$ -	$ -	$ -	$ -	$ 263	$ -
Distribution Meters										
Customer	TLB	LBDMC	C03	$ 225,244	$ 7,116	$ 211	$ 2,523	$ 577	$ 1,521	$ 2,107
Distribution Street & Customer Lighting										
Customer	TLB	LBDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	TLB	LBCAE	C05	$ 1,647,591	$ 38,976	$ 256	$ 6,645	$ 1,022	$ 10,479	$ 11,245
Customer Service & Info.										
Customer	TLB	LBCSI	C06	$ 18,969	$ 449	$ 3	$ 38	$ 6	$ 60	$ 65
Sales Expense										
Customer	TLB	LBSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 9,457,190	$ 1,740,276	$ 23,473	$ 3,411,175	$ 885,273	$ 596,468	$ 1,178,540

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Description	Ref	Name	Allocation Vector	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
Labor Expenses								
Power Production Plant								
Production Demand - Off Peak	TLB	LBPPDB	BDEM	$ 58,563	$ 51,191	$ 25,798	$ 60,408	$ 6,149
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	$ 25,694	$ 22,878	$ 10,230	$ 28,714	$ 2,662
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	$ 15,079	$ 13,175	$ 5,808	$ 16,585	$ 2,822
Production Energy - Off Peak	TLB	LBPPEB	E01	$ 80,286	$ 70,180	$ 35,367	$ 82,816	$ 8,430
Production Energy - Winter Peak	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 179,621	$ 157,223	$ 77,203	$ 188,523	$ 20,063
Transmission Plant								
Transmission Demand - Off Peak	TLB	LBTRB	BDEM	$ 11,422	$ 9,984	$ 5,032	$ 11,782	$ 1,199
Transmission Demand - Winter Peak	TLB	LBTRI	PPWDA	$ 5,359	$ 4,730	$ 2,134	$ 5,988	$ 555
Transmission Demand - Summer Peak	TLB	LBTRP	PPSDA	$ 2,186	$ 1,910	$ 842	$ 2,405	$ 409
Total Transmission Plant		LBTRT		$ 18,967	$ 16,624	$ 8,007	$ 20,175	$ 2,164
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 12,383	$ -	$ 5,720	$ -	$ 2,032
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 12,259	$ -	$ 5,663	$ -	$ 2,012
Primary Customer	TLB	LBDPLC	Cust08	$ 160	$ -	$ 15	$ -	$ 53,733
Secondary Demand	TLB	LBDSLD	SICD	$ -	$ -	$ -	$ -	$ 942
Secondary Customer	TLB	LBDSLC	Cust07	$ -	$ -	$ -	$ -	$ 14,140
Total Distribution Primary & Secondary Lines		LBDLT		$ 12,419	$ -	$ 5,677	$ -	$ 70,827
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICD	$ -	$ -	$ -	$ -	$ 3,881
Customer	TLB	LBDLTC	Cust07	$ -	$ -	$ -	$ -	$ 28,974
Total Line Transformers		LBDLTT		$ -	$ -	$ -	$ -	$ 32,854
Distribution Services								
Customer	TLB	LBDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TLB	LBDMC	C03	$ 1,021	$ 1,011	$ 288	$ 649	$ 10,430
Distribution Street & Customer Lighting								
Customer	TLB	LBDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 2,811	$ 1,917	$ 511	$ 1,789	$ 70,981
Customer Service & Info.								
Customer	TLB	LBCSI	C06	$ 32	$ 22	$ 3	$ 10	$ 10,896
Sales Expense								
Customer	TLB	LBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 227,254	$ 178,798	$ 97,410	$ 211,147	$ 220,247

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Labor Expenses												
Power Production Plant												
Production Demand - Off Peak	TLB	LBPPDB	BDEM	$ 47,627	$ 8,169	$ 8,085	$ -	$ 19,149	$ 1,094	$ 29,705	$ 4,611	$ 220,234
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	$ 2,662	$ 2,662	$ 6,061	$ -	$ 12,797	$ 731	$ 19,879	$ 3,086	$ 100,752
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	$ 2,822	$ 2,822	$ 3,558	$ -	$ -	$ -	$ -	$ -	$ 92,287
Production Energy - Off Peak	TLB	LBPPEB	E01	$ 65,293	$ 11,199	$ 11,084	$ -	$ 26,252	$ 1,500	$ 40,724	$ 6,322	$ 301,929
Production Energy - Winter Peak	TLB	LBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TLB	LBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		LBPPT		$ 118,404	$ 24,851	$ 28,785	$ -	$ 58,198	$ 3,326	$ 90,308	$ 14,019	$ 40,863,954
Transmission Plant												
Transmission Demand - Off Peak	TLB	LBTRB	BDEM	$ 9,289	$ 1,593	$ 1,577	$ -	$ 3,735	$ 213	$ 5,794	$ 899	$ 42,956
Transmission Demand - Winter Peak	TLB	LBTRI	PPWDA	$ 555	$ 555	$ 1,264	$ -	$ 2,669	$ 153	$ 4,146	$ 644	$ 21,012
Transmission Demand - Summer Peak	TLB	LBTRP	PPSDA	$ 409	$ 409	$ 516	$ -	$ -	$ -	$ -	$ -	$ 13,381
Total Transmission Plant		LBTRT		$ 10,254	$ 2,558	$ 3,356	$ -	$ 6,404	$ 366	$ 9,940	$ 1,543	$ 4,364,078
Distribution Poles												
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	TLB	LBDSG	NCPP	$ 2,032	$ 2,032	$ 1,660	$ -	$ 4,727	$ 270	$ 6,805	$ 1,056	$ 13,216
Distribution Primary & Secondary Lines												
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	$ 2,012	$ 2,012	$ 1,643	$ -	$ 4,679	$ 267	$ 6,737	$ 1,046	$ 13,084
Primary Customer	TLB	LBDPLC	Cust08	$ 2,104	$ 2,301	$ 697	$ -	$ 53,841	$ 4,303	$ 54,082	$ 8,735	$ -
Secondary Demand	TLB	LBDSLD	SICD	$ 942	$ 942	$ 4,813	$ -	$ 498	$ 28	$ 776	$ 121	$ -
Secondary Customer	TLB	LBDSLC	Cust07	$ 554	$ 606	$ 183	$ -	$ 14,169	$ 1,132	$ 14,232	$ 2,299	$ -
Total Distribution Primary & Secondary Lines		LBDLT		$ 5,611	$ 5,860	$ 7,336	$ -	$ 73,188	$ 5,732	$ 75,827	$ 12,200	$ 8,598,376
Distribution Line Transformers												
Demand	TLB	LBDLTD	SICD	$ 3,881	$ 3,881	$ 19,830	$ -	$ 2,053	$ 117	$ 3,198	$ 497	$ -
Customer	TLB	LBDLTC	Cust07	$ 1,135	$ 1,241	$ 376	$ -	$ 29,032	$ 2,320	$ 29,162	$ 4,710	$ -
Total Line Transformers		LBDLTT		$ 5,015	$ 5,121	$ 20,206	$ -	$ 31,085	$ 2,438	$ 32,360	$ 5,206	$ 4,725,823
Distribution Services												
Customer	TLB	LBDSC	C02	$ 1,090	$ -	$ 358	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	TLB	LBDMC	C03	$ 2,343	$ -	$ 1,004	$ -	$ -	$ -	$ -	$ -	$ 145
Distribution Street & Customer Lighting												
Customer	TLB	LBDSCL	C04	$ -	$ -	$ -	$ -	$ 776,825	$ 97,970	$ 284,751	$ 42,760	$ -
Customer Accounts Expense												
Customer	TLB	LBCAE	C05	$ 3,706	$ 9,210	$ 1,227	$ -	$ 71,123	$ 5,685	$ 71,441	$ 11,538	$ 511
Customer Service & Info.												
Customer	TLB	LBCSI	C06	$ 427	$ 1,414	$ 141	$ -	$ 10,918	$ 873	$ 10,967	$ 1,771	$ 3
Sales Expense												
Customer	TLB	LBSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 148,882	$ 51,047	$ 64,072	$ -	$ 1,032,469	$ 116,659	$ 562,398	$ 90,094	$ 78,455,317

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Depreciation Expenses								
Power Production Plant								
Production Demand - Off Peak	TDEPR	DEPPDB	BDEM	$ 24,650,611	$ 3,931,213	$ 4,526,836	$ 1,644,178	$ 75,108
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 12,264,019	$ 1,805,548	$ 4,358,170	$ 761,454	$ 37,234
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 8,165,719	$ 1,678,886	$ 1,386,131	$ 807,071	$ 21,498
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 45,080,350	$ 7,415,644	$ 10,270,937	$ 3,212,703	$ 133,840
Transmission Plant								
Transmission Demand - Off Peak	TDEPR	DETRB	BDEM	$ 7,257,974	$ 1,157,482	$ 1,332,795	$ 484,102	$ 22,114
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 3,861,056	$ 568,436	$ 1,372,074	$ 239,727	$ 11,722
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 1,787,293	$ 367,471	$ 303,393	$ 176,650	$ 4,705
Total Transmission Plant		DETRT		$ 12,906,323	$ 2,093,389	$ 3,008,262	$ 900,478	$ 38,542
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 3,256,551	$ 651,452	$ 956,270	$ 361,237	$ 14,988
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 3,223,990	$ 644,938	$ 946,709	$ 357,625	$ 14,838
Primary Customer	TDEPR	DEDPLC	Cust08	$ 7,056,468	$ 3,199,961	$ 2,342,994	$ 971,912	$ 1,332
Secondary Demand	TDEPR	DEDSLD	SICD	$ 815,119	$ 218,184	$ 291,060	$ 167,403	$ -
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 1,855,131	$ 842,097	$ 616,579	$ 255,767	$ -
Total Distribution Primary & Secondary Lines		DEDLT		$ 12,950,708	$ 4,905,180	$ 4,197,342	$ 1,752,708	$ 16,170
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICD	$ 3,358,702	$ 899,029	$ 1,199,315	$ 689,786	$ -
Customer	TDEPR	DEDLTC	Cust07	$ 3,801,183	$ 1,725,466	$ 1,263,377	$ 524,069	$ -
Total Line Transformers		DEDLTT		$ 7,159,886	$ 2,624,495	$ 2,462,692	$ 1,213,855	$ -
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ 2,688,603	$ 1,161,287	$ 854,740	$ 507,319	$ -
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ 2,026,299	$ 596,222	$ 463,159	$ 464,448	$ 1,943
Distribution Street & Customer Lighting								
Customer	TDEPR	DEDSCL	C04	$ 2,309,905	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 88,376,624	$ 19,447,669	$ 22,213,402	$ 8,412,748	$ 205,483

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Depreciation Expenses										
Power Production Plant										
Production Demand - Off Peak	TDEPR	DEPPDB	BDEM	$ 5,851,031	$ 1,437,963	$ 21,717	$ 2,998,252	$ 871,451	$ 550,743	$ 1,042,208
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 2,230,709	$ 520,204	$ 6,841	$ 1,004,279	$ 276,212	$ 168,711	$ 344,521
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 1,969,921	$ 431,381	$ 7,271	$ 792,343	$ 181,769	$ 140,635	$ 261,668
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 10,051,660	$ 2,389,548	$ 35,829	$ 4,794,874	$ 1,329,432	$ 860,090	$ 1,648,397
Transmission Plant										
Transmission Demand - Off Peak	TDEPR	DETRB	BDEM	$ 1,722,741	$ 423,385	$ 6,394	$ 882,787	$ 256,585	$ 162,157	$ 306,861
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 702,289	$ 163,775	$ 2,154	$ 316,175	$ 86,959	$ 53,115	$ 108,465
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 431,172	$ 94,420	$ 1,591	$ 173,426	$ 39,785	$ 30,782	$ 57,273
Total Transmission Plant		DETRT		$ 2,856,202	$ 681,580	$ 10,139	$ 1,372,388	$ 383,329	$ 246,054	$ 472,599
Distribution Poles										
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	TDEPR	DEDSG	NCPP	$ 653,845	$ 157,829	$ -	$ 274,839	$ -	$ -	$ 84,826
Distribution Primary & Secondary Lines										
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 647,110	$ 156,251	$ -	$ 272,091	$ -	$ -	$ 83,979
Primary Customer	TDEPR	DEDPLC	Cust08	$ 182,759	$ 4,323	$ -	$ 369	$ -	$ 581	$ 624
Secondary Demand	TDEPR	DEDSLD	SICD	$ 113,896	$ -	$ -	$ -	$ -	$ 6,672	$ -
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 48,095	$ -	$ -	$ -	$ -	$ 153	$ -
Total Distribution Primary & Secondary Lines		DEDLT		$ 991,859	$ 160,574	$ -	$ 272,460	$ -	$ 7,606	$ 84,603
Distribution Line Transformers										
Demand	TDEPR	DEDLTD	SICD	$ 469,309	$ -	$ -	$ -	$ -	$ 28,317	$ -
Customer	TDEPR	DEDLTC	Cust07	$ 98,546	$ -	$ -	$ -	$ -	$ 313	$ -
Total Line Transformers		DEDLTT		$ 567,856	$ -	$ -	$ -	$ -	$ 28,630	$ -
Distribution Services										
Customer	TDEPR	DEDSC	C02	$ 159,915	$ -	$ -	$ -	$ -	$ 513	$ -
Distribution Meters										
Customer	TDEPR	DEDMC	C03	$ 440,068	$ 13,902	$ 411	$ 4,930	$ 1,127	$ 2,973	$ 4,117
Distribution Street & Customer Lighting										
Customer	TDEPR	DEDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 15,721,203	$ 3,403,434	$ 46,380	$ 6,719,491	$ 1,713,888	$ 1,145,866	$ 2,294,544

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Description	Ref	Name	Allocation Vector	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
Depreciation Expenses								
Power Production Plant								
Production Demand - Off Peak	TDEPR	DEPPDB	BDEM	$ 184,109	$ 160,933	$ 81,103	$ 189,911	$ 19,331
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 80,776	$ 71,295	$ 32,162	$ 90,270	$ 8,369
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 47,404	$ 41,421	$ 18,258	$ 52,141	$ 8,871
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 312,289	$ 273,649	$ 131,523	$ 332,322	$ 36,571
Transmission Plant								
Transmission Demand - Off Peak	TDEPR	DETRB	BDEM	$ 54,208	$ 47,384	$ 23,879	$ 55,916	$ 5,692
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 25,431	$ 22,446	$ 10,125	$ 28,420	$ 2,835
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 10,376	$ 9,066	$ 3,996	$ 11,413	$ 1,942
Total Transmission Plant		DETRT		$ 90,014	$ 78,896	$ 38,001	$ 95,748	$ 10,268
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 24,193	$ -	$ 11,175	$ -	$ 3,970
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 23,951	$ -	$ 11,063	$ -	$ 3,931
Primary Customer	TDEPR	DEDPLC	Cust08	$ 312	$ -	$ 28	$ -	$ 104,980
Secondary Demand	TDEPR	DEDSLD	SICD	$ -	$ -	$ -	$ -	$ 1,840
Secondary Customer	TDEPR	DEDSLC	Cust07	$ -	$ -	$ -	$ -	$ 27,826
Total Distribution Primary & Secondary Lines		DEDLT		$ 24,263	$ -	$ 11,092	$ -	$ 138,378
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICD	$ -	$ -	$ -	$ -	$ 7,581
Customer	TDEPR	DEDLTC	Cust07	$ -	$ -	$ -	$ -	$ 56,607
Total Line Transformers		DEDLTT		$ -	$ -	$ -	$ -	$ 64,188
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ 1,994	$ 1,976	$ 563	$ 1,268	$ 20,376
Distribution Street & Customer Lighting								
Customer	TDEPR	DEDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 452,754	$ 354,520	$ 192,354	$ 429,339	$ 273,752

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

12 Months Ended
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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Depreciation Expenses												
Power Production Plant												
Production Demand - Off Peak	TDEPR	DEPPDB	BDEM	$ 149,729	$ 25,681	$ 25,417	$ -	$ 60,201	$ 3,441	$ 93,386	$ 14,497	$ 692,372
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 8,369	$ 8,369	$ 19,054	$ -	$ 40,232	$ 2,299	$ 62,497	$ 9,702	$ 316,745
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 8,871	$ 8,871	$ 11,178	$ -	$ -	$ -	$ -	$ -	$ 290,132
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		DEPPT		$ 186,968	$ 42,920	$ 55,649	$ -	$ 100,432	$ 5,740	$ 155,883	$ 24,199	$ 72,474,116
Transmission Plant												
Transmission Demand - Off Peak	TDEPR	DETRB	BDEM	$ 44,085	$ 7,561	$ 7,484	$ -	$ 17,725	$ 1,013	$ 27,496	$ 4,268	$ 203,858
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 2,635	$ 2,635	$ 5,999	$ -	$ 12,686	$ 724	$ 19,676	$ 3,054	$ 99,720
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 1,942	$ 1,942	$ 2,447	$ -	$ -	$ -	$ -	$ -	$ 83,503
Total Transmission Plant		DETRT		$ 48,662	$ 12,138	$ 15,929	$ -	$ 30,391	$ 1,737	$ 47,172	$ 7,323	$ 20,710,998
Distribution Poles												
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	TDEPR	DEDSG	NCPP	$ 3,970	$ 3,970	$ 3,243	$ -	$ 9,235	$ 528	$ 13,294	$ 2,064	$ 25,820
Distribution Primary & Secondary Lines												
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 3,931	$ 3,931	$ 3,210	$ -	$ 9,142	$ 523	$ 13,162	$ 2,043	$ 25,562
Primary Customer	TDEPR	DEDPLC	Cust08	$ 4,111	$ 4,495	$ 1,361	$ -	$ 105,191	$ 8,407	$ 105,661	$ 17,065	$ -
Secondary Demand	TDEPR	DEDSLD	SICD	$ 1,840	$ 1,840	$ 9,402	$ -	$ 974	$ 56	$ 1,517	$ 235	$ -
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 1,082	$ 1,183	$ 358	$ -	$ 27,682	$ 2,212	$ 27,806	$ 4,491	$ -
Total Distribution Primary & Secondary Lines		DEDLT		$ 10,963	$ 11,449	$ 14,332	$ -	$ 142,989	$ 11,198	$ 148,144	$ 23,835	$ 16,798,893
Distribution Line Transformers												
Demand	TDEPR	DEDLTD	SICD	$ 7,581	$ 7,581	$ 38,743	$ -	$ 4,012	$ 229	$ 6,249	$ 970	$ -
Customer	TDEPR	DEDLTC	Cust07	$ 2,217	$ 2,424	$ 734	$ -	$ 56,721	$ 4,533	$ 56,974	$ 9,202	$ -
Total Line Transformers		DEDLTT		$ 9,798	$ 10,005	$ 39,476	$ -	$ 60,732	$ 4,763	$ 63,223	$ 10,172	$ 9,232,585
Distribution Services												
Customer	TDEPR	DEDSC	C02	$ 2,130	$ -	$ 699	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	TDEPR	DEDMC	C03	$ 4,577	$ -	$ 1,961	$ -	$ -	$ -	$ -	$ -	$ 284
Distribution Street & Customer Lighting												
Customer	TDEPR	DEDSCL	C04	$ -	$ -	$ -	$ -	$ 1,517,705	$ 191,406	$ 517,252	$ 83,541	$ -
Customer Accounts Expense												
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.												
Customer	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense												
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 247,069	$ 80,483	$ 131,289	$ -	$ 1,861,486	$ 215,372	$ 944,969	$ 151,133	$ 135,092,178

OFFICE OF THE A. ..EY GENERAL
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Description	Ref	Name	Allocation 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	TACRT	ACPPDB	BDEM	$ (4,733,383)	$ (754,867)	$ (889,200)	$ (315,713)	$ (14,422)
Production Demand - Winter Peak	TACRT	ACPPDI	PPWDA	$ (2,354,923)	$ (346,699)	$ (836,851)	$ (146,213)	$ (7,150)
Production Demand - Summer Peak	TACRT	ACPPDP	PPSDA	$ (1,567,972)	$ (322,376)	$ (266,163)	$ (154,973)	$ (4,128)
Production Energy - Off Peak	TACRT	ACPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRT	ACPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRT	ACPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		ACPPT		$ (8,656,278)	$ (1,423,944)	$ (1,972,214)	$ (616,900)	$ (25,700)
Transmission Plant								
Transmission Demand - Off Peak	TACRT	ACTRB	BDEM	$ 126	$ 20	$ 23	$ 8	$ 0
Transmission Demand - Winter Peak	TACRT	ACTRI	PPWDA	$ 67	$ 10	$ 24	$ 4	$ 0
Transmission Demand - Summer Peak	TACRT	ACTRP	PPSDA	$ 31	$ 6	$ 5	$ 3	$ 0
Total Transmission Plant		ACTRT		$ 225	$ 36	$ 52	$ 16	$ 1
Distribution Poles								
Specific	TACRT	ACDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TACRT	ACDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TACRT	ACDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRT	ACDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	TACRT	ACDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRT	ACDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRT	ACDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		ACDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TACRT	ACDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	TACRT	ACDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Line Transformers		ACDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TACRT	ACDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TACRT	ACDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TACRT	ACDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TACRT	ACCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TACRT	ACCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TACRT	DESEC	C06	$ -	$ -	$ -	$ -	$ -
Total		ACT		$ (8,656,053)	$ (1,423,907)	$ (1,972,161)	$ (616,884)	$ (25,699)

OFFICE OF THE A\ .Y GENERAL
KU Cost of Service Study
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Accretion Expenses										
Power Production Plant										
Production Demand - Off Peak	TACRT	ACPPDB	BDEM	$ (1,123,508)	$ (276,116)	$ (4,170)	$ (575,721)	$ (167,335)	$ (105,753)	$ (200,124)
Production Demand - Winter Peak	TACRT	ACPPDI	PPWDA	$ (428,338)	$ (99,889)	$ (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)	$ (34,903)	$ (27,005)	$ (50,245)
Production Energy - Off Peak	TACRT	ACPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRT	ACPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRT	ACPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		ACPPT		$ (1,930,108)	$ (458,838)	$ (6,880)	$ (920,706)	$ (255,276)	$ (165,153)	$ (316,523)
Transmission Plant										
Transmission Demand - Off Peak	TACRT	ACTRB	BDEM	$ 30	$ 7	$ 0	$ 15	$ 4	$ 3	$ 5
Transmission Demand - Winter Peak	TACRT	ACTRI	PPWDA	$ 12	$ 3	$ 0	$ 6	$ 2	$ 1	$ 2
Transmission Demand - Summer Peak	TACRT	ACTRP	PPSDA	$ 8	$ 2	$ 0	$ 3	$ 1	$ 1	$ 1
Total Transmission Plant		ACTRT		$ 50	$ 12	$ 0	$ 24	$ 7	$ 4	$ 8
Distribution Poles										
Specific	TACRT	ACDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	TACRT	ACDSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines										
Primary Specific	TACRT	ACDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRT	ACDPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Customer	TACRT	ACDPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRT	ACDSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRT	ACDSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		ACDLT		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers										
Demand	TACRT	ACDLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	TACRT	ACDLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Line Transformers		ACDLTT		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Services										
Customer	TACRT	ACDSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters										
Customer	TACRT	ACDMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting										
Customer	TACRT	ACDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	TACRT	ACCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	TACRT	ACCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	TACRT	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		ACT		$ (1,930,059)	$ (458,827)	$ (6,880)	$ (920,682)	$ (255,269)	$ (165,149)	$ (316,515)

OFFICE OF THE A\ .Y GENERAL
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Description	Ref	Name	Allocation Vector	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
Accretion Expenses								
Power Production Plant								
Production Demand - Off Peak	TACRT	ACPPDB	BDEM	$ (35,352)	$ (30,902)	$ (15,573)	$ (36,467)	$ (3,712)
Production Demand - Winter Peak	TACRT	ACPPDI	PPWDA	$ (15,511)	$ (13,690)	$ (6,176)	$ (17,334)	$ (1,807)
Production Demand - Summer Peak	TACRT	ACPPDP	PPSDA	$ (9,102)	$ (7,954)	$ (3,506)	$ (10,012)	$ (1,703)
Production Energy - Off Peak	TACRT	ACPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRT	ACPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRT	ACPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		ACPPT		$ (59,965)	$ (52,546)	$ (25,255)	$ (63,812)	$ (7,022)
Transmission Plant								
Transmission Demand - Off Peak	TACRT	ACTRB	BDEM	$ 1	$ 1	$ 0	$ 1	$ 0
Transmission Demand - Winter Peak	TACRT	ACTRI	PPWDA	$ 0	$ 0	$ 0	$ 0	$ 0
Transmission Demand - Summer Peak	TACRT	ACTRP	PPSDA	$ 0	$ 0	$ 0	$ 0	$ 0
Total Transmission Plant		ACTRT		$ 2	$ 1	$ 1	$ 2	$ 0
Distribution Poles								
Specific	TACRT	ACDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TACRT	ACDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TACRT	ACDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRT	ACDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	TACRT	ACDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRT	ACDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRT	ACDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		ACDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TACRT	ACDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	TACRT	ACDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Line Transformers		ACDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TACRT	ACDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TACRT	ACDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TACRT	ACDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TACRT	ACCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TACRT	ACCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TACRT	DESEC	C06	$ -	$ -	$ -	$ -	$ -
Total		ACT		$ (59,964)	$ (52,544)	$ (25,254)	$ (63,810)	$ (7,022)

OFFICE OF THE A\ .Y GENERAL
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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Accretion Expenses												
Power Production Plant												
Production Demand - Off Peak	TACRT	ACPPDB	BDEM	$ (28,751)	$ (4,931)	$ (4,861)	$ -	$ (11,560)	$ (661)	$ (17,932)	$ (2,784)	$ (132,949)
Production Demand - Winter Peak	TACRT	ACPPDI	PPWDA	$ (1,607)	$ (1,607)	$ (3,659)	$ -	$ (7,725)	$ (442)	$ (12,001)	$ (1,863)	$ (60,821)
Production Demand - Summer Peak	TACRT	ACPPDP	PPSDA	$ (1,703)	$ (1,703)	$ (2,146)	$ -	$ -	$ -	$ -	$ -	$ (55,711)
Production Energy - Off Peak	TACRT	ACPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRT	ACPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRT	ACPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		ACPPT		$ (32,061)	$ (8,242)	$ (10,666)	$ -	$ (19,285)	$ (1,102)	$ (29,932)	$ (4,647)	$ (13,916,399)
Transmission Plant												
Transmission Demand - Off Peak	TACRT	ACTRB	BDEM	$ 1	$ 0	$ 0	$ -	$ 0	$ 0	$ 0	$ 0	$ 4
Transmission Demand - Winter Peak	TACRT	ACTRI	PPWDA	$ 0	$ 0	$ 0	$ -	$ 0	$ 0	$ 0	$ 0	$ 2
Transmission Demand - Summer Peak	TACRT	ACTRP	PPSDA	$ 0	$ 0	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1
Total Transmission Plant		ACTRT		$ 1	$ 0	$ 0	$ -	$ 1	$ 0	$ 1	$ 0	$ 361
Distribution Poles												
Specific	TACRT	ACDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	TACRT	ACDSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines												
Primary Specific	TACRT	ACDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRT	ACDPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Customer	TACRT	ACDPLC	Cust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRT	ACDSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRT	ACDSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		ACDLT		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers												
Demand	TACRT	ACDLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	TACRT	ACDLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Line Transformers		ACDLTT		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Services												
Customer	TACRT	ACDSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	TACRT	ACDMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting												
Customer	TACRT	ACDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense												
Customer	TACRT	ACCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.												
Customer	TACRT	ACCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense												
Customer	TACRT	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		ACT		$ (32,060)	$ (8,241)	$ (10,685)	$ -	$ (19,284)	$ (1,102)	$ (29,932)	$ (4,647)	$ (13,916,038)

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Property Taxes								
Power Production Plant								
Production Demand - Off Peak	PTAX	PTPPDB	BDEM	$ 2,487,894	$ 396,783	$ 456,857	$ 165,941	$ 7,580
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 1,237,762	$ 182,227	$ 439,854	$ 76,851	$ 3,758
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 824,136	$ 169,444	$ 139,897	$ 81,455	$ 2,170
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 4,549,792	$ 748,433	$ 1,036,607	$ 324,246	$ 13,508
Transmission Plant								
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	$ 608,314	$ 97,012	$ 111,706	$ 40,574	$ 1,853
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 323,607	$ 47,642	$ 114,998	$ 20,092	$ 982
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 149,799	$ 30,799	$ 25,428	$ 14,806	$ 394
Total Transmission Plant		PTTRT		$ 1,081,720	$ 175,454	$ 252,132	$ 75,472	$ 3,230
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 276,463	$ 55,305	$ 81,182	$ 30,667	$ 1,272
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 273,699	$ 54,752	$ 80,370	$ 30,360	$ 1,260
Primary Customer	PTAX	PTDPLC	Cust08	$ 599,055	$ 271,659	$ 198,907	$ 82,510	$ 113
Secondary Demand	PTAX	PTDSLD	SICD	$ 69,199	$ 18,523	$ 24,709	$ 14,212	$ -
Secondary Customer	PTAX	PTDSLC	Cust07	$ 157,490	$ 71,489	$ 52,344	$ 21,713	$ -
Total Distribution Primary & Secondary Lines		PTDLT		$ 1,099,443	$ 416,422	$ 356,331	$ 148,795	$ 1,373
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICD	$ 285,135	$ 76,323	$ 101,815	$ 58,559	$ -
Customer	PTAX	PTDLTC	Cust07	$ 322,699	$ 146,482	$ 107,254	$ 44,491	$ -
Total Line Transformers		PTDLTT		$ 607,834	$ 222,805	$ 209,069	$ 103,050	$ -
Distribution Services								
Customer	PTAX	PTDSC	C02	$ 228,078	$ 98,587	$ 72,563	$ 43,069	$ -
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ 172,022	$ 50,616	$ 39,320	$ 39,429	$ 165
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSCL	C04	$ 196,098	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 8,211,450	$ 1,767,822	$ 2,047,204	$ 764,727	$ 19,548

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Property Taxes										
Power Production Plant										
Production Demand - Off Peak	PTAX	PTPPOB	BDEM	$ 590,523	$ 145,128	$ 2,192	$ 302,602	$ 87,952	$ 55,584	$ 105,186
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 225,137	$ 52,502	$ 690	$ 101,358	$ 27,877	$ 17,027	$ 34,771
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 198,817	$ 43,538	$ 734	$ 79,968	$ 18,345	$ 14,194	$ 26,409
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 1,014,477	$ 241,168	$ 3,616	$ 483,929	$ 134,175	$ 86,806	$ 166,367
Transmission Plant										
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	$ 144,388	$ 35,485	$ 536	$ 73,989	$ 21,505	$ 13,591	$ 25,719
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 58,861	$ 13,726	$ 181	$ 26,500	$ 7,288	$ 4,452	$ 9,091
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 36,138	$ 7,914	$ 133	$ 14,535	$ 3,335	$ 2,580	$ 4,800
Total Transmission Plant		PTTRT		$ 239,387	$ 57,125	$ 850	$ 115,024	$ 32,128	$ 20,623	$ 39,610
Distribution Poles										
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	PTAX	PTDSG	NCPP	$ 55,491	$ 13,399	$ -	$ 23,332	$ -	$ -	$ 7,201
Distribution Primary & Secondary Lines										
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 54,936	$ 13,265	$ -	$ 23,099	$ -	$ -	$ 7,129
Primary Customer	PTAX	PTDPLC	Cust08	$ 15,515	$ 367	$ -	$ 31	$ -	$ 49	$ 53
Secondary Demand	PTAX	PTDSLD	SICD	$ 9,869	$ -	$ -	$ -	$ -	$ 583	$ -
Secondary Customer	PTAX	PTDSLC	Cust07	$ 4,083	$ -	$ -	$ -	$ -	$ 13	$ -
Total Distribution Primary & Secondary Lines		PTDLT		$ 84,203	$ 13,632	$ -	$ 23,130	$ -	$ 646	$ 7,182
Distribution Line Transformers										
Demand	PTAX	PTDLTD	SICD	$ 39,842	$ -	$ -	$ -	$ -	$ 2,404	$ -
Customer	PTAX	PTDLTC	Cust07	$ 8,366	$ -	$ -	$ -	$ -	$ 27	$ -
Total Line Transformers		PTDLTT		$ 48,208	$ -	$ -	$ -	$ -	$ 2,431	$ -
Distribution Services										
Customer	PTAX	PTDSC	C02	$ 13,576	$ -	$ -	$ -	$ -	$ 44	$ -
Distribution Meters										
Customer	PTAX	PTDMC	C03	$ 37,359	$ 1,180	$ 35	$ 419	$ 98	$ 252	$ 350
Distribution Street & Customer Lighting										
Customer	PTAX	PTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 1,492,701	$ 326,504	$ 4,501	$ 645,834	$ 166,398	$ 110,800	$ 220,710

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	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
Property Taxes								
Power Production Plant								
Production Demand - Off Peak	PTAX	PTPPDB	BDEM	$ 18,581	$ 16,242	$ 8,185	$ 19,167	$ 1,951
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 8,152	$ 7,195	$ 3,246	$ 9,111	$ 845
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 4,784	$ 4,180	$ 1,843	$ 5,262	$ 895
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 31,518	$ 27,618	$ 13,274	$ 33,540	$ 3,691
Transmission Plant								
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	$ 4,543	$ 3,971	$ 2,001	$ 4,687	$ 477
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 2,131	$ 1,881	$ 849	$ 2,382	$ 221
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 870	$ 760	$ 335	$ 957	$ 163
Total Transmission Plant		PTTRT		$ 7,544	$ 6,613	$ 3,185	$ 8,025	$ 861
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 2,054	$ -	$ 949	$ -	$ 337
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 2,033	$ -	$ 939	$ -	$ 334
Primary Customer	PTAX	PTDPLC	Cust08	$ 26	$ -	$ 2	$ -	$ 8,912
Secondary Demand	PTAX	PTDSLD	SICD	$ -	$ -	$ -	$ -	$ 156
Secondary Customer	PTAX	PTDSLC	Cust07	$ -	$ -	$ -	$ -	$ 2,345
Total Distribution Primary & Secondary Lines		PTDLT		$ 2,060	$ -	$ 942	$ -	$ 11,747
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICD	$ -	$ -	$ -	$ -	$ 644
Customer	PTAX	PTDLTC	Cust07	$ -	$ -	$ -	$ -	$ 4,806
Total Line Transformers		PTDLTT		$ -	$ -	$ -	$ -	$ 5,449
Distribution Services								
Customer	PTAX	PTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ 169	$ 168	$ 48	$ 108	$ 1,730
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 43,348	$ 34,399	$ 18,397	$ 41,673	$ 23,815

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Property Taxes												
Power Production Plant												
Production Demand - Off Peak	PTAX	PTPPDB	BDEM	$ 15,112	$ 2,592	$ 2,565	$ -	$ 6,076	$ 347	$ 9,425	$ 1,483	$ 69,879
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 845	$ 845	$ 1,923	$ -	$ 4,060	$ 232	$ 6,308	$ 979	$ 31,968
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 895	$ 895	$ 1,128	$ -	$ -	$ -	$ -	$ -	$ 29,282
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		PTPPT		$ 16,851	$ 4,332	$ 5,616	$ -	$ 10,136	$ 579	$ 15,733	$ 2,442	$ 7,314,543
Transmission Plant												
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	$ 3,695	$ 634	$ 627	$ -	$ 1,486	$ 85	$ 2,305	$ 358	$ 17,086
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 221	$ 221	$ 503	$ -	$ 1,062	$ 61	$ 1,649	$ 256	$ 8,358
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 163	$ 163	$ 205	$ -	$ -	$ -	$ -	$ -	$ 5,322
Total Transmission Plant		PTTRT		$ 4,078	$ 1,017	$ 1,335	$ -	$ 2,547	$ 146	$ 3,954	$ 614	$ 1,735,855
Distribution Poles												
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	PTAX	PTDSG	NCPP	$ 337	$ 337	$ 275	$ -	$ 784	$ 45	$ 1,129	$ 175	$ 2,192
Distribution Primary & Secondary Lines												
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 334	$ 334	$ 273	$ -	$ 776	$ 44	$ 1,117	$ 173	$ 2,170
Primary Customer	PTAX	PTDPLC	Cust08	$ 349	$ 382	$ 116	$ -	$ 8,930	$ 714	$ 8,970	$ 1,449	$ -
Secondary Demand	PTAX	PTDSLD	SICD	$ 156	$ 156	$ 798	$ -	$ 83	$ 5	$ 129	$ 20	$ -
Secondary Customer	PTAX	PTDSLC	Cust07	$ 92	$ 100	$ 30	$ -	$ 2,350	$ 188	$ 2,361	$ 381	$ -
Total Distribution Primary & Secondary Lines		PTDLT		$ 931	$ 972	$ 1,217	$ -	$ 12,139	$ 951	$ 12,577	$ 2,023	$ 1,426,133
Distribution Line Transformers												
Demand	PTAX	PTDLTD	SICD	$ 644	$ 644	$ 3,289	$ -	$ 341	$ 19	$ 530	$ 82	$ -
Customer	PTAX	PTDLTC	Cust07	$ 188	$ 206	$ 62	$ -	$ 4,815	$ 385	$ 4,837	$ 781	$ -
Total Line Transformers		PTDLTT		$ 832	$ 849	$ 3,351	$ -	$ 5,156	$ 404	$ 5,367	$ 864	$ 783,795
Distribution Services												
Customer	PTAX	PTDSC	C02	$ 181	$ -	$ 59	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	PTAX	PTDMC	C03	$ 389	$ -	$ 167	$ -	$ -	$ -	$ -	$ -	$ 24
Distribution Street & Customer Lighting												
Customer	PTAX	PTDSCL	C04	$ -	$ -	$ -	$ -	$ 128,845	$ 16,249	$ 43,912	$ 7,092	$ -
Customer Accounts Expense												
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.												
Customer	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense												
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 23,599	$ 7,508	$ 12,021	$ -	$ 159,607	$ 18,374	$ 82,671	$ 13,210	$ 12,608,074

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Other Taxes								
Power Production Plant								
Production Demand - Off Peak	OTAX	OTPPDB	BDEM	$ 1,745,762	$ 278,409	$ 320,577	$ 116,441	$ 5,319
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ 868,541	$ 127,869	$ 308,647	$ 53,926	$ 2,637
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ 578,298	$ 118,899	$ 98,166	$ 57,157	$ 1,522
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ 3,192,601	$ 525,178	$ 727,390	$ 227,524	$ 9,479
Transmission Plant								
Transmission Demand - Off Peak	OTAX	OTTRB	BDEM	$ 426,855	$ 68,074	$ 78,384	$ 28,471	$ 1,301
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ 227,078	$ 33,431	$ 80,694	$ 14,099	$ 689
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ 105,114	$ 21,612	$ 17,843	$ 10,389	$ 277
Total Transmission Plant		OTTRT		$ 759,046	$ 123,116	$ 176,922	$ 52,959	$ 2,267
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ 193,995	$ 38,807	$ 56,966	$ 21,519	$ 893
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 192,055	$ 38,419	$ 56,396	$ 21,304	$ 884
Primary Customer	OTAX	OTDPLC	Cust08	$ 420,358	$ 190,624	$ 139,574	$ 57,897	$ 79
Secondary Demand	OTAX	OTDSLD	SICD	$ 48,557	$ 12,997	$ 17,339	$ 9,972	$ -
Secondary Customer	OTAX	OTDSLC	Cust07	$ 110,511	$ 50,164	$ 36,730	$ 15,236	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ 771,482	$ 292,205	$ 250,038	$ 104,410	$ 963
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICD	$ 200,080	$ 53,556	$ 71,444	$ 41,091	$ -
Customer	OTAX	OTDLTC	Cust07	$ 226,439	$ 102,787	$ 75,260	$ 31,219	$ -
Total Line Transformers		OTDLTT		$ 426,519	$ 156,343	$ 146,704	$ 72,310	$ -
Distribution Services								
Customer	OTAX	OTDSC	C02	$ 160,043	$ 69,179	$ 50,917	$ 30,221	$ -
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ 120,708	$ 35,517	$ 27,591	$ 27,667	$ 116
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSCL	C04	$ 137,603	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ 5,761,996	$ 1,240,345	$ 1,436,528	$ 536,611	$ 13,717

OFFICE OF THE AT . _Y GENERAL
KU Cost of Service Study
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Other Taxes										
Power Production Plant										
Production Demand - Off Peak	OTAX	OTPPDB	BDEM	$ 414,371	$ 101,837	$ 1,536	$ 212,337	$ 61,716	$ 39,004	$ 73,809
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ 157,979	$ 36,841	$ 484	$ 71,123	$ 19,561	$ 11,948	$ 24,399
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ 139,510	$ 30,550	$ 515	$ 56,114	$ 12,873	$ 9,960	$ 18,531
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ 711,861	$ 169,228	$ 2,537	$ 339,574	$ 94,151	$ 60,912	$ 116,740
Transmission Plant										
Transmission Demand - Off Peak	OTAX	OTTRB	BDEM	$ 101,318	$ 24,900	$ 376	$ 51,918	$ 15,090	$ 9,537	$ 18,047
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ 41,303	$ 9,832	$ 127	$ 18,595	$ 5,114	$ 3,124	$ 6,379
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ 25,358	$ 5,553	$ 94	$ 10,200	$ 2,340	$ 1,810	$ 3,368
Total Transmission Plant		OTTRT		$ 167,979	$ 40,085	$ 596	$ 80,713	$ 22,544	$ 14,471	$ 27,794
Distribution Poles										
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	OTAX	OTDSG	NCPP	$ 38,938	$ 9,402	$ -	$ 16,372	$ -	$ -	$ 5,053
Distribution Primary & Secondary Lines										
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 38,549	$ 9,306	$ -	$ 16,209	$ -	$ -	$ 5,003
Primary Customer	OTAX	OTDPLC	Cust08	$ 10,887	$ 258	$ -	$ 22	$ -	$ 35	$ 37
Secondary Demand	OTAX	OTDSLD	SICD	$ 6,785	$ -	$ -	$ -	$ -	$ 409	$ -
Secondary Customer	OTAX	OTDSLC	Cust07	$ 2,865	$ -	$ -	$ -	$ -	$ 9	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ 59,086	$ 9,566	$ -	$ 16,231	$ -	$ 453	$ 5,040
Distribution Line Transformers										
Demand	OTAX	OTDLTD	SICD	$ 27,957	$ -	$ -	$ -	$ -	$ 1,687	$ -
Customer	OTAX	OTDLTC	Cust07	$ 5,870	$ -	$ -	$ -	$ -	$ 19	$ -
Total Line Transformers		OTDLTT		$ 33,828	$ -	$ -	$ -	$ -	$ 1,706	$ -
Distribution Services										
Customer	OTAX	OTDSC	C02	$ 9,526	$ -	$ -	$ -	$ -	$ 31	$ -
Distribution Meters										
Customer	OTAX	OTDMC	C03	$ 26,215	$ 828	$ 25	$ 294	$ 67	$ 177	$ 245
Distribution Street & Customer Lighting										
Customer	OTAX	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ 1,047,432	$ 229,109	$ 3,158	$ 453,183	$ 116,762	$ 77,749	$ 154,873

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	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
Other Taxes								
Power Production Plant								
Production Demand - Off Peak	OTAX	OTPPDB	BDEM	$ 13,039	$ 11,397	$ 5,744	$ 13,450	$ 1,369
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ 5,721	$ 5,049	$ 2,278	$ 6,393	$ 593
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ 3,357	$ 2,933	$ 1,293	$ 3,693	$ 628
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ 22,116	$ 19,380	$ 9,314	$ 23,535	$ 2,590
Transmission Plant								
Transmission Demand - Off Peak	OTAX	OTTRB	BDEM	$ 3,188	$ 2,787	$ 1,404	$ 3,289	$ 335
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ 1,496	$ 1,320	$ 596	$ 1,671	$ 155
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ 610	$ 533	$ 235	$ 671	$ 114
Total Transmission Plant		OTTRT		$ 5,294	$ 4,640	$ 2,235	$ 5,631	$ 604
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ 1,441	$ -	$ 666	$ -	$ 237
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 1,427	$ -	$ 659	$ -	$ 234
Primary Customer	OTAX	OTDPLC	Cust08	$ 19	$ -	$ 2	$ -	$ 6,254
Secondary Demand	OTAX	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ 110
Secondary Customer	OTAX	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ 1,646
Total Distribution Primary & Secondary Lines		OTDLT		$ 1,445	$ -	$ 661	$ -	$ 8,243
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ 452
Customer	OTAX	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ 3,372
Total Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ 3,824
Distribution Services								
Customer	OTAX	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ 119	$ 118	$ 34	$ 76	$ 1,214
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ 30,416	$ 24,138	$ 12,909	$ 29,242	$ 16,711

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Other Taxes												
Power Production Plant												
Production Demand - Off Peak	OTAX	OTPPDB	BDEM	$ 10,604	$ 1,819	$ 1,800	$ -	$ 4,263	$ 244	$ 6,614	$ 1,027	$ 49,034
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ 593	$ 593	$ 1,349	$ -	$ 2,849	$ 163	$ 4,426	$ 687	$ 22,432
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ 628	$ 628	$ 792	$ -	$ -	$ -	$ -	$ -	$ 20,547
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ 11,825	$ 3,040	$ 3,941	$ -	$ 7,113	$ 407	$ 11,040	$ 1,714	$ 5,132,634
Transmission Plant												
Transmission Demand - Off Peak	OTAX	OTTRB	BDEM	$ 2,593	$ 445	$ 440	$ -	$ 1,042	$ 60	$ 1,617	$ 251	$ 11,989
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ 155	$ 155	$ 353	$ -	$ 745	$ 43	$ 1,157	$ 180	$ 5,865
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ 114	$ 114	$ 144	$ -	$ -	$ -	$ -	$ -	$ 3,735
Total Transmission Plant		OTTRT		$ 2,862	$ 714	$ 937	$ -	$ 1,787	$ 102	$ 2,774	$ 431	$ 1,218,054
Distribution Poles												
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	OTAX	OTDSG	NCPP	$ 237	$ 237	$ 193	$ -	$ 550	$ 31	$ 792	$ 123	$ 1,538
Distribution Primary & Secondary Lines												
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 234	$ 234	$ 191	$ -	$ 545	$ 31	$ 784	$ 122	$ 1,523
Primary Customer	OTAX	OTDPLC	Cust08	$ 245	$ 268	$ 81	$ -	$ 6,266	$ 501	$ 6,294	$ 1,017	$ -
Secondary Demand	OTAX	OTDSLD	SICD	$ 110	$ 110	$ 560	$ -	$ 58	$ 3	$ 90	$ 14	$ -
Secondary Customer	OTAX	OTDSLC	Cust07	$ 64	$ 70	$ 21	$ -	$ 1,649	$ 132	$ 1,856	$ 268	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ 653	$ 682	$ 854	$ -	$ 8,518	$ 667	$ 8,825	$ 1,420	$ 1,000,721
Distribution Line Transformers												
Demand	OTAX	OTDLTD	SICD	$ 452	$ 452	$ 2,308	$ -	$ 239	$ 14	$ 372	$ 58	$ -
Customer	OTAX	OTDLTC	Cust07	$ 132	$ 144	$ 44	$ -	$ 3,379	$ 270	$ 3,394	$ 548	$ -
Total Line Transformers		OTDLTT		$ 584	$ 596	$ 2,352	$ -	$ 3,618	$ 284	$ 3,766	$ 606	$ 549,991
Distribution Services												
Customer	OTAX	OTDSC	C02	$ 127	$ -	$ 42	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	OTAX	OTDMC	C03	$ 273	$ -	$ 117	$ -	$ -	$ -	$ -	$ -	$ 17
Distribution Street & Customer Lighting												
Customer	OTAX	OTDSCL	C04	$ -	$ -	$ -	$ -	$ 90,411	$ 11,402	$ 30,813	$ 4,977	$ -
Customer Accounts Expense												
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.												
Customer	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense												
Customer	OTAX	OTSEC	C08	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ 16,559	$ 5,268	$ 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

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Gain Disposition of Allowances								
Power Production Plant								
Production Demand - Off Peak	GAIN	OTPPDB	BDEM	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	$ -	$ -	$ -	$ -	$ -
Production Energy - Off Peak	GAIN	OTPPEB	E01	$ (246,288)	$ (39,277)	$ (45,226)	$ (16,427)	$ (750)
Production Energy - Winter Peak	GAIN	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	GAIN	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ (246,288)	$ (39,277)	$ (45,226)	$ (16,427)	$ (750)
Transmission Plant								
Transmission Demand - Off Peak	GAIN	OTTRB	BDEM	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Winter Peak	GAIN	OTTRI	PPWDA	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Summer Peak	GAIN	OTTRP	PPSDA	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	GAIN	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	GAIN	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	GAIN	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	GAIN	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	GAIN	OTDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	GAIN	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	GAIN	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	GAIN	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	GAIN	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	GAIN	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	GAIN	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	GAIN	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	GAIN	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	GAIN	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	GAIN	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (246,288)	$ (39,277)	$ (45,226)	$ (16,427)	$ (750)

OFFICE OF THE AT . _Y GENERAL
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Gain Disposition of Allowances										
Power Production Plant										
Production Demand - Off Peak	GAIN	OTPPDB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Off Peak	GAIN	OTPPEB	E01	$ (58,459)	$ (14,367)	$ (217)	$ (29,956)	$ (8,707)	$ (5,503)	$ (10,413)
Production Energy - Winter Peak	GAIN	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	GAIN	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ (58,459)	$ (14,367)	$ (217)	$ (29,956)	$ (8,707)	$ (5,503)	$ (10,413)
Transmission Plant										
Transmission Demand - Off Peak	GAIN	OTTRB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Winter Peak	GAIN	OTTRI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Summer Peak	GAIN	OTTRP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Poles										
Specific	GAIN	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	GAIN	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines										
Primary Specific	GAIN	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	GAIN	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Customer	GAIN	OTDPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	GAIN	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	GAIN	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers										
Demand	GAIN	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	GAIN	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Services										
Customer	GAIN	OTDSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters										
Customer	GAIN	OTDMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting										
Customer	GAIN	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	GAIN	OTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	GAIN	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	GAIN	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (58,459)	$ (14,367)	$ (217)	$ (29,956)	$ (8,707)	$ (5,503)	$ (10,413)

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Description	Ref	Name	Allocation Vector	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
Gain Disposition of Allowances								
Power Production Plant								
Production Demand - Off Peak	GAIN	OTPPDB	BDEM	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	$ -	$ -	$ -	$ -	$ -
Production Energy - Off Peak	GAIN	OTPPEB	E01	$ (1,839)	$ (1,608)	$ (810)	$ (1,897)	$ (193)
Production Energy - Winter Peak	GAIN	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	GAIN	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ (1,839)	$ (1,608)	$ (810)	$ (1,897)	$ (193)
Transmission Plant								
Transmission Demand - Off Peak	GAIN	OTTRB	BDEM	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Winter Peak	GAIN	OTTRI	PPWDA	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Summer Peak	GAIN	OTTRP	PPSDA	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	GAIN	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	GAIN	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	GAIN	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	GAIN	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Customer	GAIN	OTDPLC	Cust08	$ -	$ -	$ -	$ -	$ -
Secondary Demand	GAIN	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -
Secondary Customer	GAIN	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	GAIN	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -
Customer	GAIN	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -
Total Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	GAIN	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	GAIN	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	GAIN	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	GAIN	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	GAIN	OTCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	GAIN	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (1,839)	$ (1,608)	$ (810)	$ (1,897)	$ (193)

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Gain Disposition of Allowances											
Power Production Plant											
Production Demand - Off Peak	GAIN	OTPPDB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Off Peak	GAIN	OTPPEB	E01	$ (1,496)	$ (257)	$ (254)	$ (601)	$ (34)	$ (933)	$ (145)	$ (6,918)
Production Energy - Winter Peak	GAIN	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	GAIN	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		OTPPT		$ (1,496)	$ (257)	$ (254)	$ (601)	$ (34)	$ (933)	$ (145)	$ (408,073)
Transmission Plant											
Transmission Demand - Off Peak	GAIN	OTTRB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Winter Peak	GAIN	OTTRI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Summer Peak	GAIN	OTTRP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Transmission Plant		OTTRT		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Poles											
Specific	GAIN	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation											
General	GAIN	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines											
Primary Specific	GAIN	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	GAIN	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Customer	GAIN	OTDPLC	Cust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	GAIN	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	GAIN	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers											
Demand	GAIN	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	GAIN	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Services											
Customer	GAIN	OTDSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters											
Customer	GAIN	OTDMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting											
Customer	GAIN	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense											
Customer	GAIN	OTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.											
Customer	GAIN	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense											
Customer	GAIN	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (1,496)	$ (257)	$ (254)	$ (601)	$ (34)	$ (933)	$ (145)	$ (408,073)

OFFICE OF THE AT\ ..Y GENERAL
KU Cost of Service Study
Class Allocation

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Interest								
Power Production Plant								
Production Demand - Off Peak	INTLTD	INTPPDB	BDEM	$ 8,178,271	$ 985,294	$ 1,134,527	$ 412,086	$ 18,825
Production Demand - Winter Peak	INTLTD	INTPPDI	PPWDA	$ 3,073,775	$ 452,530	$ 1,092,304	$ 190,646	$ 9,332
Production Demand - Summer Peak	INTLTD	INTPPDP	PPSDA	$ 2,046,604	$ 420,785	$ 347,411	$ 202,279	$ 5,388
Production Energy - Off Peak	INTLTD	INTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	INTLTD	INTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	INTLTD	INTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		INTPPT		$ 11,298,650	$ 1,858,609	$ 2,574,242	$ 805,211	$ 33,545
Transmission Plant								
Transmission Demand - Off Peak	INTLTD	INTTRB	BDEM	$ 1,510,646	$ 240,914	$ 277,403	$ 100,759	$ 4,603
Transmission Demand - Winter Peak	INTLTD	INTTRI	PPWDA	$ 803,625	$ 118,312	$ 285,578	$ 49,896	$ 2,440
Transmission Demand - Summer Peak	INTLTD	INTTRP	PPSDA	$ 372,000	$ 76,484	$ 63,147	$ 36,767	$ 979
Total Transmission Plant		INTTRT		$ 2,686,272	$ 435,710	$ 626,128	$ 187,422	$ 8,022
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ 686,550	$ 137,340	$ 201,602	$ 76,156	$ 3,160
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INTDPLD	NCPP	$ 679,885	$ 135,967	$ 199,586	$ 75,395	$ 3,128
Primary Customer	INTLTD	INTDPLC	Cust06	$ 1,487,653	$ 674,620	$ 493,953	$ 204,900	$ 281
Secondary Demand	INTLTD	INTDSLD	SICD	$ 171,844	$ 45,998	$ 61,362	$ 35,292	$ -
Secondary Customer	INTLTD	INTDSLC	Cust07	$ 391,101	$ 177,532	$ 129,988	$ 53,921	$ -
Total Distribution Primary & Secondary Lines		INTDLT		$ 2,730,283	$ 1,034,116	$ 884,889	$ 369,508	$ 3,409
Distribution Line Transformers								
Demand	INTLTD	INTDLTD	SICD	$ 708,086	$ 189,534	$ 252,841	$ 145,421	$ -
Customer	INTLTD	INTDLTC	Cust07	$ 801,370	$ 363,765	$ 266,347	$ 110,485	$ -
Total Line Transformers		INTDLTT		$ 1,509,456	$ 553,299	$ 519,188	$ 255,906	$ -
Distribution Services								
Customer	INTLTD	INTDSC	C02	$ 566,393	$ 244,824	$ 180,197	$ 106,954	$ -
Distribution Meters								
Customer	INTLTD	INTDMC	C03	$ 427,187	$ 125,896	$ 97,644	$ 97,915	$ 410
Distribution Street & Customer Lighting								
Customer	INTLTD	INTDSCL	C04	$ 486,977	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INTCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	INTLTD	INTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 20,391,767	$ 4,389,594	$ 5,083,889	$ 1,899,073	$ 48,545

OFFICE OF THE AT) . _Y GENERAL
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Interest										
Power Production Plant										
Production Demand - Off Peak	INTLTD	INTPPDB	BDEM	$ 1,466,465	$ 360,402	$ 5,443	$ 751,463	$ 218,415	$ 138,035	$ 261,212
Production Demand - Winter Peak	INTLTD	INTPPDI	PPWDA	$ 559,091	$ 130,381	$ 1,715	$ 251,706	$ 69,228	$ 42,285	$ 86,348
Production Demand - Summer Peak	INTLTD	INTPPDP	PPSDA	$ 493,728	$ 108,119	$ 1,822	$ 198,588	$ 45,558	$ 35,248	$ 65,583
Production Energy - Off Peak	INTLTD	INTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	INTLTD	INTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	INTLTD	INTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	INTLTD	INTTRB	BDEM	$ 358,565	$ 88,122	$ 1,331	$ 183,740	$ 53,405	$ 33,751	$ 63,869
Transmission Demand - Winter Peak	INTLTD	INTTRI	PPWDA	$ 146,172	$ 34,087	$ 448	$ 65,807	$ 18,099	$ 11,055	$ 22,575
Transmission Demand - Summer Peak	INTLTD	INTTRP	PPSDA	$ 89,742	$ 19,852	$ 331	$ 36,096	$ 8,281	$ 6,407	$ 11,921
Total Transmission Plant		INTTRT		$ 594,479	$ 141,861	$ 2,110	$ 285,643	$ 79,785	$ 51,213	$ 98,365
Distribution Poles										
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation										
General	INTLTD	INTDSG	NCPP	$ 137,802	$ 33,274	$ -	$ 57,942	$ -	$ -	$ 17,883
Distribution Primary & Secondary Lines										
Primary Specific	INTLTD	INTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INTDPLD	NCPP	$ 136,424	$ 32,941	$ -	$ 57,363	$ -	$ -	$ 17,705
Primary Customer	INTLTD	INTDPLC	Cust08	$ 38,529	$ 911	$ -	$ 78	$ -	$ 123	$ 131
Secondary Demand	INTLTD	INTDSLD	SICD	$ 24,012	$ -	$ -	$ -	$ -	$ 1,449	$ -
Secondary Customer	INTLTD	INTDSLC	Cust07	$ 10,139	$ -	$ -	$ -	$ -	$ 32	$ -
Total Distribution Primary & Secondary Lines		INTDLT		$ 209,105	$ 33,852	$ -	$ 57,440	$ -	$ 1,604	$ 17,836
Distribution Line Transformers										
Demand	INTLTD	INTDLTD	SICD	$ 98,940	$ -	$ -	$ -	$ -	$ 5,970	$ -
Customer	INTLTD	INTDLTC	Cust07	$ 20,776	$ -	$ -	$ -	$ -	$ 66	$ -
Total Line Transformers		INTDLTT		$ 119,716	$ -	$ -	$ -	$ -	$ 6,036	$ -
Distribution Services										
Customer	INTLTD	INTDSC	C02	$ 33,713	$ -	$ -	$ -	$ -	$ 108	$ -
Distribution Meters										
Customer	INTLTD	INTDMC	C03	$ 92,775	$ 2,931	$ 87	$ 1,039	$ 238	$ 627	$ 868
Distribution Street & Customer Lighting										
Customer	INTLTD	INTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense										
Customer	INTLTD	INTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.										
Customer	INTLTD	INTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense										
Customer	INTLTD	INTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 3,706,874	$ 810,819	$ 11,177	$ 1,603,821	$ 413,223	$ 275,154	$ 548,096

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Description	Ref	Name	Allocation Vector	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
Interest								
Power Production Plant								
Production Demand - Off Peak	INTLTD	INTPPDB	BDEM	$ 46,144	$ 40,335	$ 20,327	$ 47,598	$ 4,845
Production Demand - Winter Peak	INTLTD	INTPPDI	PPWDA	$ 20,245	$ 17,869	$ 8,061	$ 22,625	$ 2,098
Production Demand - Summer Peak	INTLTD	INTPPDP	PPSDA	$ 11,881	$ 10,381	$ 4,576	$ 13,068	$ 2,223
Production Energy - Off Peak	INTLTD	INTPPEB	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	INTLTD	INTPPEI	E01	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	INTLTD	INTPPEP	E01	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		INTPPT		$ 78,270	$ 68,586	$ 32,964	$ 83,291	$ 9,166
Transmission Plant								
Transmission Demand - Off Peak	INTLTD	INTTRB	BDEM	$ 11,283	$ 9,862	$ 4,970	$ 11,638	$ 1,185
Transmission Demand - Winter Peak	INTLTD	INTTRI	PPWDA	$ 5,293	$ 4,672	$ 2,107	$ 5,915	$ 548
Transmission Demand - Summer Peak	INTLTD	INTTRP	PPSDA	$ 2,160	$ 1,887	$ 832	$ 2,375	$ 404
Total Transmission Plant		INTTRT		$ 18,735	$ 16,421	$ 7,909	$ 19,929	$ 2,137
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ 5,100	$ -	$ 2,356	$ -	$ 837
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INTDPLD	NCPP	$ 5,049	$ -	$ 2,332	$ -	$ 829
Primary Customer	INTLTD	INTDPLC	Cust08	$ 66	$ -	$ 6	$ -	$ 22,132
Secondary Demand	INTLTD	INTDSLD	SICD	$ -	$ -	$ -	$ -	$ 388
Secondary Customer	INTLTD	INTDSLC	Cust07	$ -	$ -	$ -	$ -	$ 5,824
Total Distribution Primary & Secondary Lines		INTDLT		$ 5,115	$ -	$ 2,338	$ -	$ 29,173
Distribution Line Transformers								
Demand	INTLTD	INTDLTD	SICD	$ -	$ -	$ -	$ -	$ 1,598
Customer	INTLTD	INTDLTC	Cust07	$ -	$ -	$ -	$ -	$ 11,934
Total Line Transformers		INTDLTT		$ -	$ -	$ -	$ -	$ 13,532
Distribution Services								
Customer	INTLTD	INTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	INTLTD	INTDMC	C03	$ 420	$ 417	$ 119	$ 267	$ 4,298
Distribution Street & Customer Lighting								
Customer	INTLTD	INTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INTCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	INTLTD	INTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 107,641	$ 85,423	$ 45,687	$ 103,487	$ 59,141

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Interest												
Power Production Plant												
Production Demand - Off Peak	INTLTD	INTPPOB	BDEM	$ 37,527	$ 6,436	$ 6,370	$ -	$ 15,088	$ 862	$ 23,406	$ 3,633	$ 173,532
Production Demand - Winter Peak	INTLTD	INTPPDI	PPWDA	$ 2,098	$ 2,098	$ 4,776	$ -	$ 10,083	$ 576	$ 15,664	$ 2,432	$ 79,387
Production Demand - Summer Peak	INTLTD	INTPPDP	PPSDA	$ 2,223	$ 2,223	$ 2,802	$ -	$ -	$ -	$ -	$ -	$ 72,717
Production Energy - Off Peak	INTLTD	INTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	INTLTD	INTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	INTLTD	INTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Power Production Plant		INTPPT		$ 41,848	$ 10,757	$ 13,948	$ -	$ 25,172	$ 1,439	$ 39,070	$ 6,065	$ 18,164,448
Transmission Plant												
Transmission Demand - Off Peak	INTLTD	INTTRB	BDEM	$ 9,176	$ 1,574	$ 1,558	$ -	$ 3,689	$ 211	$ 5,723	$ 888	$ 42,430
Transmission Demand - Winter Peak	INTLTD	INTTRI	PPWDA	$ 548	$ 548	$ 1,249	$ -	$ 2,636	$ 151	$ 4,095	$ 636	$ 20,755
Transmission Demand - Summer Peak	INTLTD	INTTRP	PPSDA	$ 404	$ 404	$ 509	$ -	$ -	$ -	$ -	$ -	$ 13,217
Total Transmission Plant		INTTRT		$ 10,128	$ 2,526	$ 3,315	$ -	$ 6,326	$ 362	$ 9,818	$ 1,524	$ 4,310,706
Distribution Poles												
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation												
General	INTLTD	INTDSG	NCPP	$ 837	$ 837	$ 684	$ -	$ 1,947	$ 111	$ 2,803	$ 435	$ 5,444
Distribution Primary & Secondary Lines												
Primary Specific	INTLTD	INTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INTDPLD	NCPP	$ 829	$ 829	$ 677	$ -	$ 1,927	$ 110	$ 2,775	$ 431	$ 5,389
Primary Customer	INTLTD	INTDPLC	Cust08	$ 867	$ 948	$ 287	$ -	$ 22,177	$ 1,772	$ 22,276	$ 3,598	$ -
Secondary Demand	INTLTD	INTDSLD	SICD	$ 388	$ 388	$ 1,982	$ -	$ 205	$ 12	$ 320	$ 50	$ -
Secondary Customer	INTLTD	INTDSLC	Cust07	$ 228	$ 249	$ 75	$ -	$ 5,836	$ 486	$ 5,862	$ 947	$ -
Total Distribution Primary & Secondary Lines		INTDLT		$ 2,311	$ 2,414	$ 3,021	$ -	$ 30,145	$ 2,361	$ 31,232	$ 5,025	$ 3,541,562
Distribution Line Transformers												
Demand	INTLTD	INTDLTD	SICD	$ 1,598	$ 1,598	$ 8,168	$ -	$ 848	$ 48	$ 1,317	$ 205	$ -
Customer	INTLTD	INTDLTC	Cust07	$ 467	$ 511	$ 155	$ -	$ 11,958	$ 956	$ 12,011	$ 1,940	$ -
Total Line Transformers		INTDLTT		$ 2,066	$ 2,109	$ 8,322	$ -	$ 12,804	$ 1,004	$ 13,329	$ 2,144	$ 1,946,424
Distribution Services												
Customer	INTLTD	INTDSC	C02	$ 449	$ -	$ 147	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters												
Customer	INTLTD	INTDMC	C03	$ 965	$ -	$ 414	$ -	$ -	$ -	$ -	$ -	$ 60
Distribution Street & Customer Lighting												
Customer	INTLTD	INTDSCL	C04	$ -	$ -	$ -	$ -	$ 319,964	$ 40,352	$ 109,048	$ 17,612	$ -
Customer Accounts Expense												
Customer	INTLTD	INTCAE	C05	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.												
Customer	INTLTD	INTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense												
Customer	INTLTD	INTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 58,804	$ 18,644	$ 29,851	$ -	$ 396,357	$ 45,629	$ 205,299	$ 32,806	$ 31,310,050

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Cost of Service Summary – Unadjusted								
Operating Revenues								
Sales		REVUC	R01	$ 691,507,708	$ 125,232,155	$ 132,282,863	$ 63,430,030	$ 2,589,572
Rate Refunds		REFUND	R01	$ (1,630,147)	$ (295,220)	$ (311,841)	$ (149,529)	$ (6,105)
Intercompany Sales		SFRS	OSSALL	$ 20,853,259	$ 3,359,303	$ 4,125,850	$ 1,421,532	$ 63,015
Off-System Sales		WHOS	OSSALL	$ 17,439,083	$ 2,809,305	$ 3,450,350	$ 1,188,794	$ 52,698
Brokered Sales		BRKS	PLPPT	$ 22,575,669	$ 3,713,661	$ 5,143,555	$ 1,608,881	$ 67,025
Forfeited Discounts		FORDIS						
Misc Service Revenues		REVMISC	MISCA	$ 999,716	$ 537,742	$ 393,732	$ 65,016	$ 89
Rent From Electric Property		RENT	RENTA	$ 1,957,235	$ 101,164	$ 74,070	$ 535,801	$ 734
Other Electric Revenue		OTHREV	OREV	$ 15,773,636	$ 2,585,492	$ 3,669,139	$ 1,113,899	$ 47,127
Unbilled Revenue		UNBREV	R01	$ (675,000)	$ (122,243)	$ (129,125)	$ (61,916)	$ (2,528)
DSM Taken to Balance Sheet		DSM	R01	$ -	$ -	$ -	$ -	$ -
Total Operating Revenues		TOR	$ 6,520,596	$ 768,801,159	$ 137,921,360	$ 148,688,594	$ 69,152,508	$ 2,811,627
Operating Expenses								
Operation and Maintenance Expenses				$ 548,721,322	$ 104,837,435	$ 114,353,155	$ 43,020,792	$ 1,507,684
Depreciation and Amortization Expenses				88,376,624	19,447,869	22,213,402	8,412,748	205,483
Regulatory Credits and Accretion Expenses				(8,656,053)	(1,423,907)	(1,972,161)	(616,884)	(25,699)
Property Taxes			NPT	8,211,450	1,787,622	2,047,204	764,727	19,548
Other Taxes				5,761,996	1,240,345	1,436,528	536,611	13,717
Gain Disposition of Allowances				(246,288)	(39,277)	(45,226)	(16,427)	(750)
State and Federal Income Taxes			TAXINC	42,144,283	$ 2,756,217	$ 1,800,072	$ 5,881,017	$ 408,388
Specific Assignment of Curtailable Service Rider Avoided Cost				(4,582,475)	-	-	-	-
Allocation of Curtailable Service Rider Credits			INTCRE	4,582,475	$ 753,810	$ 1,044,054	$ 326,575	$ 13,605
Total Operating Expenses		TOE		$ 684,313,333	$ 129,339,912	$ 140,877,026	$ 58,309,161	$ 2,141,976
Net Operating Income (Unadjusted)		TOM		$ 84,487,825	$ 8,581,447	$ 7,821,567	$ 10,843,348	$ 669,651
Net Cost Rate Base				$ 1,549,420,617	$ 336,901,089	$ 384,267,745	$ 145,988,202	$ 3,647,513

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Cost of Service Summary -- Unadjusted										
Operating Revenues										
Sales		REVUC	R01	$ 158,646,436	$ 35,563,813	$ 539,303	$ 66,483,342	$ 18,825,555	$ 12,413,193	$ 23,340,367
Rate Refunds		REFUND	R01	$ (373,990)	$ (83,837)	$ (1,271)	$ (156,727)	$ (44,379)	$ (29,263)	$ (55,022)
Intercompany Sales		SFRS	OSSALL	$ 4,853,192	$ 1,180,713	$ 17,793	$ 2,433,966	$ 697,885	$ 444,015	$ 843,333
Off-System Sales		WHOS	OSSALL	$ 4,058,608	$ 987,402	$ 14,880	$ 2,035,468	$ 583,625	$ 371,319	$ 705,259
Brokered Sales		BRKS	PLPPT	$ 5,033,744	$ 1,196,656	$ 17,943	$ 2,401,212	$ 665,763	$ 430,722	$ 825,496
Forfeited Discounts		FORDIS								
Misc Service Revenues		REVMISC	MISCA	$ 3,013	$ 71	$ 1	$ 6	$ 1	$ 10	$ 10
Rent From Electric Property		RENT	RENTA	$ 1,176,232	$ 27,795	$ 206	$ 2,396	$ 364	$ 3,756	$ 4,022
Other Electric Revenue		OTHREV	OREV	$ 3,481,090	$ 829,089	$ 12,327	$ 1,666,734	$ 464,887	$ 298,729	$ 574,005
Unbilled Revenue		UNBREV	R01	$ (154,859)	$ (34,715)	$ (526)	$ (64,896)	$ (18,376)	$ (12,117)	$ (22,783)
DSM Taken to Balance Sheet		DSM	R01	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Revenues		TOR	$ 6,520,596	$ 176,723,466	$ 39,666,985	$ 600,655	$ 74,801,502	$ 21,175,324	$ 13,920,364	$ 26,214,687
Operating Expenses										
Operation and Maintenance Expenses				$ 119,173,034	$ 27,225,514	$ 400,417	$ 55,868,851	$ 15,814,954	$ 10,113,441	$ 19,385,436
Depreciation and Amortization Expenses				15,721,203	3,403,434	46,380	6,719,491	1,713,888	1,145,866	2,294,544
Regulatory Credits and Accretion Expenses				(1,930,059)	(458,827)	(6,880)	(920,682)	(255,269)	(165,149)	(316,515)
Property Taxes			NPT	1,492,701	326,504	4,501	645,834	166,396	110,800	220,710
Other Taxes				1,047,432	229,109	3,158	453,183	116,762	77,749	154,873
Gain Disposition of Allowances				(58,459)	(14,387)	(217)	(29,956)	(8,707)	(5,503)	(10,413)
State and Federal Income Taxes			TAXINC	$ 14,498,545	$ 3,206,541	$ 54,932	$ 4,064,153	$ 1,419,340	$ 904,677	$ 1,495,671
Specific Assignment of Curtailable Service Rider Avoided Cost				-	(181,381)	-	(271,654)	(499,037)	-	-
Allocation of Curtailable Service Rider Credits			INTCRE	$ 1,021,764	$ 242,901	$ 3,642	$ 487,405	$ 135,139	$ 87,429	$ 167,562
Total Operating Expenses		TOE		$ 150,966,161	$ 33,979,428	$ 505,933	$ 87,016,624	$ 18,603,467	$ 12,269,312	$ 23,391,867
Net Operating Income (Unadjusted)		TOM		$ 25,757,305	$ 5,687,557	$ 94,721	$ 7,784,878	$ 2,571,857	$ 1,651,053	$ 2,822,820
Net Cost Rate Base				$ 280,038,140	$ 60,997,314	$ 837,649	$ 120,918,536	$ 31,183,231	$ 20,745,833	$ 41,352,883

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Description	Ref	Name	Allocation Vector	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
Cost of Service Summary – Unadjusted								
Operating Revenues								
Sales		REVUC	R01	$ 5,098,182	$ 4,074,933	$ 1,971,520	$ 4,864,055	$ 442,059
Rate Refunds		REFUND	R01	$ (12,018)	$ (9,606)	$ (4,648)	$ (11,466)	$ (1,042)
Intercompany Sales		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	$ 13,826
Brokered Sales		BRKS	PLPPT	$ 156,390	$ 137,040	$ 65,865	$ 166,423	$ 18,314
Forfeited Discounts		FORDIS						
Misc Service Revenues		REVMISC	MISCA	$ 9	$ 6	$ 1	$ 3	$ -
Rent From Electric Property		RENT	RENTA	$ 13,059	$ 9,156	$ 1,251	$ 4,102	$ -
Other Electric Revenue		OTHREV	OREV	$ 109,599	$ 95,759	$ 46,200	$ 116,187	$ 13,387
Unbilled Revenue		UNBREV	R01	$ (4,976)	$ (3,978)	$ (1,924)	$ (4,748)	$ (432)
DSM Taken to Balance Sheet		DSM	R01	$ -	$ -	$ -	$ -	$ -
Total Operating Revenues		TOR	$ 6,520,596	$ 5,639,571	$ 4,547,658	$ 2,199,661	$ 5,425,471	$ 502,649
Operating Expenses								
Operation and Maintenance Expenses				$ 3,510,032	$ 2,986,468	$ 1,533,112	$ 3,537,634	$ 1,163,806
Depreciation and Amortization Expenses				452,754	354,520	192,354	429,339	273,752
Regulatory Credits and Accretion Expenses				(59,964)	(52,544)	(25,254)	(63,810)	(7,022)
Property Taxes			NPT	43,346	34,399	18,397	41,673	23,815
Other Taxes				30,416	24,138	12,909	29,242	16,711
Gain Disposition of Allowances				(1,839)	(1,608)	(810)	(1,897)	(193)
State and Federal Income Taxes			TAXINC	$ 605,125	$ 432,012	$ 162,601	$ 522,051	$ (409,017)
Specific Assignment of Curtailable Service Rider Avoided Cost				-	-	-	-	-
Allocation of Curtailable Service Rider Credits			INTCRE	$ 31,745	$ 27,817	$ 13,369	$ 33,781	$ 3,717
Total Operating Expenses		TOE		$ 4,611,613	$ 3,805,201	$ 1,906,679	$ 4,528,011	$ 1,065,570
Net Operating Income (Unadjusted)		TOM		$ 1,027,959	$ 742,457	$ 292,982	$ 897,459	$ (562,921)
Net Cost Rate Base				$ 8,084,823	$ 6,376,147	$ 3,445,577	$ 7,702,593	$ 4,502,408

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Cost of Service Summary – Unadjusted												
Operating Revenues												
Sales		REVUC	R01	$ 4,006,439	$ 691,513	$ 734,024	$ -	$ 5,476,092	$ 809,174	$ 6,329,293	$ 929,681	$ 16,734,114
Rate Refunds		REFUND	R01	$ (9,445)	$ (1,630)	$ (1,730)	$ -	$ (12,909)	$ (1,908)	$ (14,921)	$ (2,192)	$ (39,449)
Intercompany Sales		SFRS	OSSALL	$ 110,763	$ 21,123	$ 22,866	$ -	$ 49,489	$ 2,828	$ 76,783	$ 11,920	$ 590,634
Off-System Sales		WHOS	OSSALL	$ 92,629	$ 17,665	$ 19,122	$ -	$ 41,387	$ 2,365	$ 64,212	$ 9,968	$ 493,933
Brokered Sales		BRKS	PLPPT	$ 83,616	$ 21,494	$ 27,868	$ -	$ 50,295	$ 2,875	$ 78,064	$ 12,119	$ 650,648
Forfeited Discounts		FORDIS										$ -
Misc Service Revenues		REVMISC	MISCA	$ -	$ -	$ -	$ -	$ 3	$ -	$ 3	$ -	$ -
Rent From Electric Property		RENT	RENTA	$ -	$ -	$ 1,403	$ -	$ 769	$ 59	$ 773	$ 125	$ -
Other Electric Revenue		OTHREV	OREV	$ 59,670	$ 14,855	$ 19,411	#REF!	$ 39,287	$ 2,457	$ 59,635	$ 9,239	$ 445,434
Unbilled Revenue		UNBREV	R01	$ (3,911)	$ (675)	$ (717)	$ -	$ (5,345)	$ (790)	$ (6,178)	$ (907)	$ (16,335)
DSM Taken to Balance Sheet		DSM	R01	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Revenues		TOR	$ 8,520,596	$ 4,339,761	$ 764,344	$ 822,248	#REF!	$ 5,639,068	$ 817,060	$ 6,587,665	$ 969,953	#REF!
Operating Expenses												
Operation and Maintenance Expenses				$ 2,671,701	$ 557,932	$ 585,109	$ -	$ 3,495,552	$ 327,908	$ 3,064,325	$ 483,686	$ 13,103,345
Depreciation and Amortization Expenses				247,069	80,483	131,289	-	1,861,486	215,372	944,969	151,133	$ 1,717,998
Regulatory Credits and Accretion Expenses				(32,060)	(8,241)	(10,685)	-	(19,284)	(1,102)	(29,932)	(4,647)	$ (249,474)
Property Taxes			NPT	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	12,893	58,010	9,270	$ 116,680
Gain Disposition of Allowances				(1,496)	(257)	(254)	-	(601)	(34)	(933)	(145)	$ (6,918)
State and Federal Income Taxes			TAXINC	$ 531,090	$ 39,131	$ 24,129	#REF!	$ (149,255)	$ 78,321	$ 891,521	$ 111,937	$ 2,815,085
Specific Assignment of Curtailable Service Rider Avoided Cost				-	-	-	-	-	-	-	-	$ (3,630,403)
Allocation of Curtailable Service Rider Credits			INTCRE	$ 16,973	$ 4,383	$ 5,657	$ -	$ 10,209	$ 583	$ 15,846	$ 2,460	$ 132,070
Total Operating Expenses		TOE		$ 3,473,436	$ 686,187	$ 755,700	#REF!	$ 5,469,709	$ 652,315	$ 5,026,477	$ 766,905	$ 14,164,665
Net Operating Income (Unadjusted)		TOM		$ 866,325	$ 78,157	$ 66,548	#REF!	$ 169,359	$ 164,745	$ 1,561,188	$ 203,048	#REF!
Net Cost Rate Base				$ 4,595,141	$ 1,419,466	$ 2,259,551	#REF!	$ 31,283,227	$ 3,611,114	$ 16,102,831	$ 2,557,863	$ 30,621,942

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Taxable Income Unadjusted								
Total Operating Revenue				$ 768,801,159	$ 137,921,360	$ 148,698,594	$ 69,152,508	$ 2,811,627
Operating Expenses				$ 642,169,050	$ 126,583,695	$ 139,076,955	$ 52,428,143	$ 1,733,588
Interest Expense		INTEXP		$ 20,391,767	$ 4,389,594	$ 5,083,889	$ 1,899,073	$ 48,545
Taxable Income		TAXINC		$ 106,240,342	$ 6,948,070	$ 4,537,750	$ 14,825,292	$ 1,029,493
Cost of Service Summary – Pro-Forma								
Operating Revenues								
Total Operating Revenue -- Actual				$ 768,801,159	$ 137,921,360	$ 148,698,594	$ 69,152,508	$ 2,811,627
Pro-Forma Adjustments:								
Eliminate unbilled revenue			R01	675,000	$ 122,243	$ 129,125	$ 61,916	$ 2,528
Adjustment for Mismatch in fuel cost recovery			Energy	(35,887,728)	$ (5,723,277)	$ (6,590,128)	$ (2,393,685)	$ (109,346)
Adjustment to Reflect Full Year of FAC Roll-in		FACRI		1,417,623	$ 181,543	$ 182,116	$ 96,991	$ 4,709
Remove ECR revenues		ECRREV		(25,039,979)	$ (4,562,377)	$ (4,715,925)	$ (2,291,842)	$ (91,531)
Adjustment to reflect Full Year of ECR Roll-in		ECRRI		17,986,813	$ 3,208,163	$ 3,428,757	$ 1,647,196	$ 66,930
Remove off-system ECR revenues			OSSALL	(778,418)	$ (125,075)	$ (153,616)	$ (52,927)	$ (2,346)
Eliminate brokered sales			PLPPT	(22,575,669)	$ (3,713,661)	$ (5,143,555)	$ (1,608,881)	$ (67,025)
Eliminate ESM revenues collected		ESMREV		(4,604,742)	$ (915,119)	$ (611,110)	$ (428,633)	$ (15,263)
Eliminate ESM,FAC,ECR from rate refund acct.			R01	1,630,147	$ 295,220	$ 311,841	$ 149,529	$ 6,105
Eliminate DSM Revenue		DSMREV		(2,942,935)	$ (1,508,819)	$ (1,089,604)	$ (222,733)	$ (10,743)
Year end adjustment		YREND		251,167	$ (417,181)	$ 1,771,704	$ 815,724	$ -
Merger savings			R01	(2,564,269)	$ (464,390)	$ (490,535)	$ (235,213)	$ (9,603)
Adjustment for rate switching		RATESW		(1,898,980)				
VDT Amortization and Surcredit			VDTREV	85,337	$ 15,547	$ 16,258	$ 7,821	$ 304
Total Pro-Forma Operating Revenue			(13,607,184)	$ 694,556,526	$ 124,314,176	$ 135,743,923	$ 64,697,770	$ 2,586,345

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Taxable Income Unadjusted										
Total Operating Revenue				$ 176,723,466	$ 39,666,985	$ 600,655	$ 74,801,502	$ 21,175,324	$ 13,920,364	$ 26,214,687
Operating Expenses				$ 136,467,616	$ 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	$ 1,603,821	$ 413,223	$ 275,154	$ 548,096
Taxable Income		TAXINC		$ 36,548,976	$ 8,083,278	$ 138,476	$ 10,245,209	$ 3,577,974	$ 2,280,575	$ 3,770,394
Cost of Service Summary -- Pro-Forma										
Operating Revenues										
Total Operating Revenue -- Actual				$ 176,723,466	$ 39,666,985	$ 600,655	$ 74,801,502	$ 21,175,324	$ 13,920,364	$ 26,214,687
Pro-Forma Adjustments:										
Eliminate unbilled revenue			R01	$ 154,859	$ 34,715	$ 526	$ 64,896	$ 18,376	$ 12,117	$ 22,783
Adjustment for Mismatch in fuel cost recovery			Energy	$ (8,518,255)	$ (2,093,467)	$ (31,617)	$ (4,365,021)	$ (1,268,707)	$ (801,803)	$ (1,517,304)
Adjustment to Reflect Full Year of FAC Roll-in		FACRI		$ 365,749	$ 85,293	$ 2,524	$ 194,737	$ 94,994	$ 53,661	$ 62,851
Remove ECR revenues		ECRREV		$ (5,734,057)	$ (1,290,905)	$ (19,498)	$ (2,401,012)	$ (688,721)	$ (446,972)	$ (838,688)
Adjustment to reflect Full Year of ECR Roll-in		ECRRI		$ 4,133,949	$ 917,554	$ 14,065	$ 1,735,487	$ 492,058	$ 316,548	$ 606,165
Remove off-system ECR revenues			OSSALL	$ (180,696)	$ (43,961)	$ (662)	$ (90,623)	$ (25,984)	$ (16,532)	$ (31,399)
Eliminate brokered sales			PLPPT	$ (5,033,744)	$ (1,196,856)	$ (17,943)	$ (2,401,212)	$ (665,763)	$ (430,722)	$ (825,496)
Eliminate ESM revenues collected		ESMREV		$ (1,152,341)	$ (264,123)	$ (3,814)	$ (474,129)	$ (137,016)	$ (89,283)	$ (160,668)
Eliminate ESM,FAC,ECR from rate refund acct.			R01	$ 373,990	$ 83,837	$ 1,271	$ 156,727	$ 44,379	$ 29,263	$ 55,022
Eliminate DSM Revenue		DSMREV		$ (98,441)	$ (12,123)	$ (472)	$ -	$ -	$ -	$ -
Year end adjustment		YREND		$ (597,774)	$ 117,795	$ 273,166	$ -	$ -	$ -	$ (537,561)
Merger savings			R01	$ (588,297)	$ (131,879)	$ (2,000)	$ (246,535)	$ (69,809)	$ (46,031)	$ (86,551)
Adjustment for rate switching		RATESW								
VDT Amortization and Surcredit			VDTREV	$ 19,479	$ 4,382	$ 66	$ 8,140	$ 2,334	$ 1,514	$ 2,828
Total Pro-Forma Operating Revenue			(13,607,184)	$ 159,867,886	$ 35,877,449	$ 816,268	$ 66,962,957	$ 18,971,464	$ 12,502,124	$ 22,966,668

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Description	Ref	Name	Allocation Vector	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
Taxable Income Unadjusted								
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	$ 45,687	$ 103,487	$ 59,141
Taxable Income		TAXINC		$ 1,525,443	$ 1,089,046	$ 409,896	$ 1,316,023	$ (1,031,079)
Cost of Service Summary – Pro-Forma								
Operating Revenues								
Total Operating Revenue – Actual				$ 5,639,571	$ 4,547,658	$ 2,199,661	$ 5,425,471	$ 502,649
Pro-Forma Adjustments:								
Eliminate unbilled revenue			R01	$ 4,976	$ 3,978	$ 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		$ 12,843	$ 13,496	$ 2,865	$ 11,438	$ 1,179
Remove ECR revenues		ECRREV		$ (182,407)	$ (145,445)	$ (70,105)	$ (172,866)	$ (15,723)
Adjustment to reflect Full Year of ECR Roll-in		ECRRI		$ 132,466	$ 105,333	$ 51,814	$ 127,076	$ 11,770
Remove off-system ECR revenues			OSSALL	$ (5,864)	$ (4,954)	$ (2,461)	$ (5,899)	$ (616)
Eliminate brokered sales			PLPPT	$ (156,390)	$ (137,040)	$ (65,865)	$ (156,423)	$ (18,314)
Eliminate ESM revenues collected		ESMREV		$ (33,089)	$ (25,314)	$ (11,418)	$ (28,011)	$ (2,590)
Eliminate ESM,FAC,ECR from rate refund acct.			R01	$ 12,018	$ 9,606	$ 4,648	$ 11,486	$ 1,042
Eliminate DSM Revenue		DSMREV		$ -	$ -	$ -	$ -	$ -
Year end adjustment		YREND		$ (234,645)	$ (275,257)	$ -	$ (703,778)	$ (22,542)
Merger savings			R01	$ (16,905)	$ (15,111)	$ (7,311)	$ (18,037)	$ (1,639)
Adjustment for rate switching		RATESW						
VDT Amortization and Surcredit			VDTREV	$ 619	$ 493	$ 236	$ 579	$ 52
Total Pro-Forma Operating Revenue			(13,607,184)	$ 4,903,358	$ 3,843,148	$ 1,985,713	$ 4,209,481	$ 427,556

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Taxable Income Unadjusted												
Total Operating Revenue				$ 4,339,761	$ 764,344	$ 822,248	#REF!	$ 5,639,068	$ 817,060	$ 6,587,665	$ 969,953	$ 18,858,979
Operating Expenses				$ 2,942,346	$ 647,055	$ 731,571	$ -	$ 5,618,964	$ 573,994	$ 4,134,956	$ 654,968	$ 11,349,580
Interest Expense		INTEXP		$ 58,604	$ 18,644	$ 29,851	$ -	$ 396,357	$ 45,629	$ 205,299	$ 32,806	$ 412,931
Taxable Income		TAXINC		$ 1,338,811	$ 98,645	$ 60,825	#REF!	$ (376,253)	$ 197,438	$ 2,247,410	$ 282,179	$ 7,096,469
Cost of Service Summary – Pro-Forma												
Operating Revenues												
Total Operating Revenue -- Actual				$ 4,339,761	$ 764,344	$ 822,248	#REF!	$ 5,639,068	$ 817,060	$ 6,587,665	$ 969,953	$ 18,858,979
Pro-Forma Adjustments:												
Eliminate unbilled revenue			R01	$ 3,911	$ 675	$ 717	$ -	$ 5,345	$ 790	$ 6,178	$ 907	$ 16,335
Adjustment for Mismatch in fuel 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		$ 9,719	$ 881	$ 1,457		$ (1,021)	$ (74)	$ (3,573)	$ (2,582)	$ 45,827
Remove ECR revenues		ECRREV		$ (143,373)	$ (23,364)	$ (26,381)		$ (196,772)	$ (29,280)	$ (227,715)	$ (33,264)	$ (691,956)
Adjustment to reflect Full Year of ECR Roll-in		ECRRI		$ 104,270	$ 17,741	$ 19,017		$ 144,134	$ 21,362	$ 166,721	$ 24,687	$ 493,730
Remove off-system ECR revenues			OSSALL	$ (4,124)	$ (786)	$ (851)	$ -	$ (1,843)	$ (105)	$ (2,859)	$ (444)	$ (21,991)
Eliminate brokered sales			PLPPT	$ (83,618)	$ (21,494)	$ (27,868)	$ -	$ (50,295)	$ (2,875)	$ (78,064)	$ (12,119)	$ (650,848)
Eliminate ESM revenues collected		ESMREV		$ (21,999)	$ 1,124	$ (4,856)		$ (37,564)	$ (5,964)	$ (43,690)	$ (6,279)	$ (133,593)
Eliminate ESM,FAC,ECR from rate refund acct.			R01	$ 9,445	$ 1,630	$ 1,730	$ -	$ 12,909	$ 1,908	$ 14,921	$ 2,192	$ 39,449
Eliminate DSM Revenue		DSMREV		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Year end adjustment		YREND		$ -	$ (19,849)	$ -	$ -	$ 16,889	$ 12,240	$ 71,430	$ (19,194)	$ -
Merger savings			R01	$ (14,857)	$ (2,564)	$ (2,722)	$ -	$ (20,307)	$ (3,001)	$ (23,470)	$ (3,447)	$ (62,054)
Adjustment for rate switching		RATESW									$	$ (1,898,980)
VDT Amortization and Surcredit			VDTREV	$ 491	$ 81	$ 90	$ -	$ 667	$ 102	$ 802	$ 115	$ 2,335
Total Pro-Forma Operating Revenue			(13,607,184)	$ 3,981,645	$ 681,032	$ 745,578		$ 5,423,567	$ 807,154	$ 6,332,388	$ 899,419	$ 14,989,439

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Operating Expenses								
Operation and Maintenance Expenses				$ 548,721,322	$ 104,837,435	$ 114,353,155	$ 43,020,792	$ 1,507,684
Depreciation and Amortization Expenses				88,376,624	19,447,689	22,213,402	8,412,748	205,483
Regulatory Credits and Accretion Expenses				(8,856,053)	(1,423,907)	(1,972,161)	(616,884)	(25,699)
Property Taxes			NPT	8,211,450	1,767,622	2,047,204	764,727	19,548
Other Taxes				5,761,996	1,240,345	1,436,528	536,611	13,717
Gain Disposition of Allowances				(246,286)	(39,277)	(45,226)	(16,427)	(750)
State and Federal Income Taxes			TXINCPF	27,326,329	$ 354,587	$ (342,790)	$ 4,818,637	$ 354,803
Specific Assignment of Curtailable Service Rider Credit				(4,582,475)	-	-	-	-
Allocation of Curtailable Service Rider Credits			INTCRE	$ 4,582,475	$ 753,810	$ 1,044,054	$ 326,575	$ 13,605
Adjustments to Operating Expenses:								
Eliminate mismatch in fuel cost recovery			Energy	(31,644,777)	$ (5,046,823)	$ (5,810,987)	$ (2,110,684)	$ (96,419)
Remove ECR expenses			ECRREV	(248,488)	$ (45,272)	$ (46,795)	$ (22,742)	$ (908)
Eliminate brokered sales expenses			PLPPT	(24,729,742)	$ (4,066,002)	$ (5,634,331)	$ (1,762,393)	$ (73,421)
Eliminate DSM Expenses			DSMREV	(2,946,471)	$ (1,510,832)	$ (1,090,913)	$ (223,001)	$ (10,756)
Year end adjustment			YREND	151,410	$ (251,488)	$ 1,068,029	$ 491,740	$ -
Depreciation adjustment			DET	-	$ -	$ -	$ -	$ -
Adjustment for change in depreciation rate			DET	2,091,278	$ 460,195	$ 525,641	$ 199,073	$ 4,862
Labor adjustment			LBT	1,002,076	$ 246,833	$ 246,545	$ 100,019	$ 2,167
Medical Expense (See Functional Assignment)								
Adjustment for pension/post retir benefit (See Functional Assignment)			LBT	-	$ -	$ -	$ -	$ -
Storm damage adjustment			SDALL	(473,014)	$ (168,852)	$ (154,508)	$ (69,906)	$ (566)
Eliminate advertising expenses (See Functional Assignment)			REVUC	-	$ -	$ -	$ -	$ -
Adjustment for amortization of ESM audit expense			R01	58,333	$ 10,564	$ 11,159	$ 5,351	$ 218
Amortization of rate case expenses			OMT	352,456	$ 67,339	$ 73,452	$ 27,633	$ 968
Remove Amortization of one-utility costs (See Functional Assignment)			LBT	-	$ -	$ -	$ -	$ -
Adjustment for injuries and damages account 925 (See Functional Assignment)			OMT	-	$ -	$ -	$ -	$ -
Adjustment for VDT net savings to shareholders			VDTREV	2,895,000	$ 527,412	$ 551,557	$ 265,306	$ 10,315
Adjustment for merger savings			R01	18,966,825	$ 3,435,257	$ 3,628,686	$ 1,739,956	$ 71,035
Adjustment for merger amortization expenses			R01	(2,726,510)	$ (493,771)	$ (521,571)	$ (250,095)	$ (10,210)
Adjustment for MISO schedule 10 expenses			PLTRT	843,344	$ 136,789	$ 196,570	$ 58,840	$ 2,518
Adjustment for effect of accounting change			DET	8,434,818	$ 1,856,075	$ 2,120,035	$ 802,908	$ 19,611
Adjustment for IT staff reduction			LBT	(801,682)	$ (148,207)	$ (148,034)	$ (60,055)	$ (1,301)
Adjustment to remove Alstom expenses			PLPPT	(3,126,995)	$ (514,386)	$ (712,443)	$ (222,849)	$ (9,284)
Adjustment for corporate lease expense			LBT	-	$ -	$ -	$ -	$ -
Adjustment for sales tax refund			R01	120,391	$ 21,803	$ 23,030	$ 11,043	$ 451
Adjustment for OMU Nox expense			PLPPT	1,959,879	$ 322,397	$ 446,531	$ 139,573	$ 5,819
Adjustment for ice storm			SDALL	(5,277,336)	$ (1,883,852)	$ (1,723,817)	$ (779,931)	$ (6,310)
Adjustment for management audit fee			OMT	163,982	$ 31,330	$ 34,174	$ 12,856	$ 451
Adjustment for Retirement of Green River Units 1 & 2			OMPPT	(705,035)	$ (112,848)	$ (134,621)	$ (47,435)	$ (2,141)
VDT Amortization and Surcredit			VDTREV	(466,280)	$ (84,947)	$ (88,836)	$ (42,731)	$ (1,661)
Total Expense Adjustments				(35,904,718)	(7,212,885)	(7,141,487)	(1,737,422)	(94,560)
Total Operating Expenses		TOE		$ 633,590,661	$ 119,725,397	$ 131,592,697	$ 55,509,358	$ 1,993,831
Net Operating Income (Adjusted)				$ 60,965,865	$ 4,588,779	$ 4,151,225	$ 9,188,411	$ 592,513
Net Cost Rate Base				$ 1,549,420,617	$ 336,901,089	$ 384,267,745	$ 145,988,202	$ 3,647,513
Rate of Return				3.93%	1.36%	1.08%	6.29%	16.24%

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Operating Expenses										
Operation and Maintenance Expenses				$ 119,173,034	$ 27,225,514	$ 400,417	$ 55,868,851	$ 15,814,954	$ 10,113,441	$ 19,385,436
Depreciation and Amortization Expenses				15,721,203	3,403,434	48,380	6,719,491	1,713,888	1,145,866	2,294,544
Regulatory Credits and Accretion Expenses				(1,930,059)	(458,827)	(6,880)	(920,682)	(255,269)	(165,149)	(316,515)
Property Taxes			NPT	1,492,701	326,504	4,501	645,834	166,398	110,800	220,710
Other Taxes				1,047,432	229,109	3,158	453,183	116,782	77,749	154,873
Gain Disposition of Allowances				(58,459)	(14,367)	(217)	(29,956)	(8,707)	(5,503)	(10,413)
State and Federal Income Taxes			TXINCPF	$ 10,971,849	$ 2,430,545	$ 85,937	$ 2,596,998	$ 1,004,755	$ 632,343	$ 897,576
Specific Assignment of Curtailable Service Rider Credit				-	(181,381)	-	(271,654)	(499,037)	-	-
Allocation of Curtailable Service Rider Credits			INTCRE	$ 1,021,784	$ 242,901	$ 3,642	$ 487,405	$ 135,139	$ 87,429	$ 167,562
Adjustments to Operating Expenses:										
Eliminate mismatch in fuel cost recovery			Energy	$ (7,511,155)	$ (1,845,959)	$ (27,879)	$ (3,848,951)	$ (1,118,710)	$ (707,007)	$ (1,337,916)
Remove ECR expenses			ECRREV	$ (56,898)	$ (12,809)	$ (193)	$ (23,825)	$ (6,834)	$ (4,435)	$ (8,322)
Eliminate brokered sales expenses			PLPPT	$ (5,514,042)	$ (1,310,835)	$ (19,655)	$ (2,630,326)	$ (729,287)	$ (471,820)	$ (904,262)
Eliminate DSM Expenses			DSMREV	$ (98,559)	$ (12,138)	$ (473)	$ -	$ -	$ -	$ -
Year end adjustment			YREND	$ (360,354)	$ 71,010	$ 164,672	$ -	$ -	$ -	$ (324,056)
Depreciation adjustment			DET	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for change in depreciation rate			DET	$ 372,015	$ 80,536	$ 1,097	$ 159,005	$ 40,556	$ 27,115	$ 54,296
Labor adjustment			LBT	$ 182,112	$ 33,512	$ 452	$ 65,687	$ 17,047	$ 11,486	$ 22,695
Medical Expense (See Functional Assignment)										
Adjustment for pension/post retir benefit (See Functional Assignment)			LBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storm damage adjustment			SDALL	$ (43,042)	$ (5,781)	$ -	$ (9,936)	$ -	$ (667)	$ (3,076)
Eliminate advertising expenses (See Functional Assignment)			REVUC	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for amortization of ESM audit expense			R01	$ 13,363	$ 3,000	$ 45	$ 5,608	$ 1,588	$ 1,047	$ 1,969
Amortization of rate case expenses			OMT	$ 76,548	$ 17,488	$ 257	$ 35,886	$ 10,158	$ 6,496	$ 12,452
Remove Amortization of one-utility costs (See Functional Assignment)			LBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for injuries and damages account 925 (See Functional Assignment)			OMT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for VDT net savings to shareholders			VDTREV	$ 660,806	$ 148,663	$ 2,251	$ 276,152	$ 79,174	$ 51,350	$ 95,949
Adjustment for merger savings			R01	$ 4,351,848	$ 975,555	$ 14,794	$ 1,823,712	$ 516,406	$ 340,508	$ 640,252
Adjustment for merger amortization expenses			R01	$ (625,519)	$ (140,223)	$ (2,126)	$ (262,134)	$ (74,226)	$ (48,943)	$ (92,028)
Adjustment for MISO schedule 10 expenses			PLTRT	$ 186,834	$ 44,537	$ 663	$ 89,677	$ 25,048	$ 16,078	$ 30,881
Adjustment for effect of accounting change			DET	$ 1,500,423	$ 324,822	$ 4,426	$ 641,305	$ 163,573	$ 109,361	$ 218,990
Adjustment for IT staff reduction			LBT	$ (109,347)	$ (20,122)	$ (271)	$ (39,441)	$ (10,236)	$ (6,897)	$ (13,627)
Adjustment to remove Alstom expenses			PLPPT	$ (697,233)	$ (165,751)	$ (2,485)	$ (332,596)	$ (92,216)	$ (59,660)	$ (114,341)
Adjustment for corporate lease expense			LBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for sales tax refund			R01	$ 27,620	$ 6,192	$ 94	$ 11,575	$ 3,278	$ 2,161	$ 4,064
Adjustment for OMU Nox expense			PLPPT	$ 436,998	$ 103,886	$ 1,558	$ 208,458	$ 57,797	$ 37,393	$ 71,664
Adjustment for ice storm			SDALL	$ (480,209)	$ (64,494)	$ -	$ (110,855)	$ -	$ (7,443)	$ (34,316)
Adjustment for management audit fee			OMT	$ 35,614	$ 8,136	$ 120	$ 16,696	$ 4,726	$ 3,022	$ 5,793
Adjustment for Retirement of Green River Units 1 & 2			OMPPT	$ (165,671)	$ (40,532)	$ (611)	$ (84,060)	$ (24,295)	$ (15,394)	$ (29,186)
VDT Amortization and Surcredit			VDTREV	$ (106,432)	$ (23,944)	$ (363)	$ (44,478)	$ (12,752)	$ (8,271)	$ (15,454)
Total Expense Adjustments				(7,924,458)	(1,825,252)	136,373	(4,052,862)	(1,149,205)	(724,519)	(1,717,576)
Total Operating Expenses		TOE		$ 139,514,806	$ 31,378,180	$ 673,311	$ 61,496,605	$ 17,039,678	$ 11,272,459	$ 21,076,196
Net Operating Income (Adjusted)				$ 20,353,080	$ 4,499,269	$ 142,977	$ 5,486,351	$ 1,931,787	$ 1,229,666	$ 1,890,472
Net Cost Rate Base				$ 280,038,140	$ 60,997,314	$ 837,649	$ 120,918,536	$ 31,163,231	$ 20,745,833	$ 41,352,883
Rate of Return				7.27%	7.38%	17.07%	4.54%	6.20%	5.93%	4.57%

OFFICE OF THE AT\ _Y GENERAL
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Class Allocation

12 Months Ended
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Description	Ref	Name	Allocation Vector	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
Operating Expenses								
Operation and Maintenance Expenses				$ 3,510,032	$ 2,986,468	$ 1,533,112	$ 3,537,634	$ 1,163,806
Depreciation and Amortization Expenses				452,754	354,520	192,354	429,339	273,752
Regulatory Credits and Accretion Expenses				(59,964)	(52,544)	(25,254)	(63,810)	(7,022)
Property Taxes			NPT	43,346	34,399	18,397	41,673	23,815
Other Taxes				30,416	24,138	12,909	29,242	16,711
Gain Disposition of Allowances				(1,839)	(1,608)	(810)	(1,897)	(193)
State and Federal Income Taxes			TXINCPF	$ 459,567	$ 300,580	$ 120,285	$ 306,593	$ (411,203)
Specific Assignment of Curtailable Service Rider Credit				-	-	-	-	-
Allocation of Curtailable Service Rider Credits			INTCRE	$ 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)	$ (1,443)	$ (696)	$ (1,713)	$ (156)
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)	$ (13,589)
Depreciation adjustment			DET	$ -	$ -	$ -	$ -	$ -
Adjustment for change in depreciation rate			DET	$ 10,714	$ 8,389	$ 4,552	$ 10,160	$ 6,478
Labor adjustment			LBT	$ 4,376	$ 3,405	$ 1,876	$ 4,066	$ 4,241
Medical Expense (See Functional Assignment)								
Adjustment for pension/post retir benefit (See Functional Assignment)			LBT	$ -	$ -	$ -	$ -	$ -
Storm damage adjustment			SDALL	$ (879)	$ -	$ (404)	$ -	$ (3,562)
Eliminate advertising expenses (See Functional Assignment)			REVUC	$ -	$ -	$ -	$ -	$ -
Adjustment for amortization of ESM audit expense			R01	$ 430	$ 344	$ 166	$ 410	$ 37
Amortization of rate case expenses			OMT	$ 2,255	$ 1,918	$ 985	$ 2,272	$ 748
Remove Amortization of one-utility costs (See Functional Assignment)			LBT	$ -	$ -	$ -	$ -	$ -
Adjustment for injuries and damages account 925 (See Functional Assignment)			OMT	$ -	$ -	$ -	$ -	$ -
Adjustment for VDT net savings to shareholders			VDTREV	$ 20,991	$ 16,740	$ 8,017	$ 19,652	$ 1,776
Adjustment for merger savings			R01	$ 139,849	$ 111,780	$ 54,081	$ 133,426	$ 12,126
Adjustment for merger amortization expenses			R01	$ (20,101)	$ (16,067)	$ (7,773)	$ (19,178)	$ (1,743)
Adjustment for MISO schedule 10 expenses			PLTRT	$ 5,882	$ 5,155	$ 2,483	$ 6,257	$ 671
Adjustment for effect of accounting change			DET	$ 43,211	$ 33,835	$ 18,358	$ 40,976	$ 26,127
Adjustment for IT staff reduction			LBT	$ (2,628)	$ (2,044)	$ (1,126)	$ (2,441)	$ (2,547)
Adjustment to remove Alstom expenses			PLPPT	$ (21,662)	$ (18,982)	$ (9,123)	$ (23,052)	$ (2,537)
Adjustment for corporate lease expense			LBT	$ -	$ -	$ -	$ -	$ -
Adjustment for sales tax refund			R01	$ 888	$ 709	$ 343	$ 847	$ 77
Adjustment for OMU Nox expense			PLPPT	$ 13,577	$ 11,897	$ 5,718	$ 14,448	$ 1,590
Adjustment for ice storm			SDALL	$ (9,812)	$ -	$ (4,510)	$ -	$ (39,740)
Adjustment for management audit fee			OMT	$ 1,049	$ 892	$ 458	$ 1,057	$ 348
Adjustment for Retirement of Green River Units 1 & 2			OMPPT	$ (5,209)	$ (4,555)	$ (2,280)	$ (5,398)	$ (555)
VDT Amortization and Surcredit			VDTREV	$ (3,381)	$ (2,896)	$ (1,291)	$ (3,165)	$ (286)
Total Expense Adjustments				(371,372)	(373,365)	(106,432)	(671,730)	(55,373)
Total Operating Expenses		TOE		$ 4,094,882	$ 3,300,404	$ 1,757,931	$ 3,840,823	$ 1,008,010
Net Operating Income (Adjusted)				$ 808,676	$ 542,744	$ 227,783	$ 568,658	$ (580,454)
Net Cost Rate Base				$ 8,084,823	$ 6,378,147	$ 3,445,577	$ 7,702,593	$ 4,502,408
Rate of Return				10.00%	8.51%	6.61%	7.38%	-12.89%

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12 Months Ended
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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Operating Expenses												
Operation and Maintenance Expenses				$ 2,671,701	$ 557,932	$ 585,109	$ -	$ 3,495,552	$ 327,908	$ 3,064,325	$ 483,686	$ 13,103,345
Depreciation and Amortization Expenses				247,069	80,483	131,289	-	1,861,486	215,372	944,969	151,133	$ 1,717,998
Regulatory Credits and Accretion Expenses				(32,060)	(8,241)	(10,685)	-	(19,284)	(1,102)	(29,932)	(4,647)	$ (249,474)
Property Taxes			NPT	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	12,893	58,010	9,270	$ 116,680
Gain Disposition of Allowances				(1,496)	(257)	(254)	-	(601)	(34)	(933)	(145)	$ (6,918)
State and Federal Income Taxes			TXINCPF	$ 447,902	$ 24,714	$ 10,680	#REF!	$ (302,211)	$ 57,572	$ 760,065	$ 87,217	$ 1,859,531
Specific Assignment of Curtailable Service Rider Credit				-	-	-	-	-	-	-	-	$ (3,630,403)
Allocation of Curtailable Service Rider Credits			INTCRE	$ 16,973	$ 4,363	$ 5,857	$ -	$ 10,209	$ 583	$ 15,846	$ 2,460	$ 132,070
Adjustments to Operating Expenses:												
Eliminate mismatch in fuel cost recovery			Energy	$ (192,211)	$ (32,987)	$ (32,629)	$ -	$ (77,281)	$ (4,417)	$ (119,883)	$ (18,611)	$ (868,821)
Remove ECR expenses			ECRREV	$ (1,423)	$ (232)	$ (262)	$ -	$ (1,953)	$ (291)	$ (2,260)	$ (330)	$ (6,866)
Eliminate brokered sales expenses			PLPPT	$ (91,594)	$ (23,545)	$ (30,528)	$ -	$ (55,094)	$ (3,149)	$ (85,513)	$ (13,275)	$ (712,730)
Eliminate DSM Expenses			DSMREV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Year end adjustment			YREND	$ -	$ (11,965)	$ -	$ -	$ 10,181	$ 7,379	$ 43,060	$ (11,571)	$ -
Depreciation adjustment			DET	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for change in depreciation rate			DET	$ 5,846	$ 1,904	$ 3,107	$ -	$ 44,049	$ 5,096	$ 22,361	$ 3,576	$ 40,653
Labor adjustment			LBT	$ 2,867	$ 983	$ 1,234	$ -	$ 19,882	$ 2,246	$ 10,830	$ 1,735	$ 15,781
Medical Expense (See Functional Assignment)												$ -
Adjustment for pension/post retir benefit (See Functional Assignment)			LBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storm damage adjustment			SDALL	$ (487)	$ (457)	$ (1,048)	#REF!	$ (3,863)	$ (302)	$ (4,104)	$ (641)	$ (933)
Eliminate advertising expenses (See Functional Assignment)			REVUC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for amortization of ESM audit expense			R01	$ 338	$ 58	$ 62	$ -	$ 462	$ 68	$ 534	$ 78	$ 1,412
Amortization of rate case expenses			OMT	$ 1,716	$ 358	$ 376	$ -	$ 2,245	$ 211	$ 1,968	$ 311	$ 8,417
Remove Amortization of one-utility costs (See Functional Assignment)			LBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for injuries and damages account 925 (See Functional Assignment)			OMT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for VDT net savings to shareholders			VDTREV	$ 16,654	$ 2,764	$ 3,043	$ -	$ 22,616	$ 3,460	$ 27,215	$ 3,912	$ 79,223
Adjustment for merger savings			R01	$ 109,901	$ 18,969	$ 20,135	$ -	$ 150,215	$ 22,197	$ 173,820	$ 25,502	$ 459,035
Adjustment for merger amortization expenses			R01	$ (15,797)	$ (2,727)	$ (2,894)	$ -	$ (21,591)	$ (3,190)	$ (24,955)	$ (3,666)	$ (65,980)
Adjustment for MISO schedule 10 expenses			PLTRT	$ 3,180	$ 793	$ 1,041	$ -	$ 1,986	$ 113	$ 3,082	$ 479	$ 23,986
Adjustment for effect of accounting change			DET	$ 23,580	$ 7,681	$ 12,530	$ -	$ 177,859	$ 20,555	$ 90,187	$ 14,424	$ 163,965
Adjustment for IT staff reduction			LBT	$ (1,721)	$ (590)	$ (741)	$ -	$ (11,938)	$ (1,349)	$ (6,503)	$ (1,042)	$ (9,475)
Adjustment to remove Alstom expenses			PLPPT	$ (11,582)	$ (2,977)	$ (3,860)	$ -	$ (6,966)	$ (398)	$ (10,813)	$ (1,679)	$ (90,122)
Adjustment for corporate lease expense			LBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjustment for sales tax refund			R01	$ 698	$ 120	$ 128	$ -	$ 953	$ 141	$ 1,102	$ 162	$ 2,913
Adjustment for OMU Nox expense			PLPPT	$ 7,259	$ 1,866	$ 2,419	$ -	$ 4,366	$ 250	$ 6,777	$ 1,052	$ 56,485
Adjustment for ice storm			SDALL	$ (5,435)	$ (5,097)	$ (11,695)	#REF!	$ (43,100)	$ (3,373)	$ (45,783)	$ (7,154)	$ (10,408)
Adjustment for management audit fee			OMT	$ 798	$ 167	$ 175	$ -	$ 1,045	$ 98	$ 916	$ 145	$ 3,916
Adjustment for Retirement of Green River Units 1 & 2			OMPPT	$ (4,027)	$ (724)	$ (749)	$ -	$ (1,706)	$ (98)	$ (2,647)	$ (411)	$ (19,860)
VDT Amortization and Surcredit			VDTREV	$ (2,882)	$ (445)	$ (490)	$ -	$ (3,643)	$ (557)	$ (4,383)	$ (630)	$ (12,760)
Total Expense Adjustments				(154,122)	(46,082)	(40,647)	#REF!	208,524	44,690	74,809	(7,833)	(962,169)
Total Operating Expenses		TOE		$ 3,236,126	$ 625,708	$ 701,604	#REF!	$ 5,525,277	$ 676,255	$ 4,969,830	$ 734,552	$ 12,046,941
Net Operating Income (Adjusted)				$ 745,519	$ 55,324	$ 43,972	#REF!	$ (101,709)	$ 130,899	$ 1,362,558	$ 164,867	$ 2,942,498
Net Cost Rate Base				$ 4,595,141	$ 1,419,466	$ 2,259,551	#REF!	$ 31,283,227	$ 3,611,114	$ 16,102,831	$ 2,557,863	$ 30,621,942
Rate of Return				**16.22%**	**3.90%**	**1.95%**	**0.00%**	**-0.33%**	**3.62%**	**8.46%**	**6.45%**	**9.61%**

OFFICE OF THE AT› _Y GENERAL
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Taxable Income Pro-Forma								
Total Operating Revenue				$ 694,556,526	$ 124,314,176	$ 135,743,923	$ 64,997,770	$ 2,586,345
Operating Expenses				$ 606,264,332	$ 119,370,810	$ 131,935,488	$ 50,690,721	$ 1,639,028
Interest Expense		INTEXP		$ 20,391,767	$ 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)
Taxable Income		TXINCPF		$ 69,518,455	$ 902,074	$ (872,062)	$ 12,258,662	$ 902,623

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12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Taxable Income Pro-Forma										
Total Operating Revenue				$ 159,867,886	$ 35,877,449	$ 818,288	$ 66,962,957	$ 18,971,464	$ 12,502,124	$ 22,966,668
Operating Expenses				$ 128,543,158	$ 28,947,635	$ 587,374	$ 58,899,609	$ 16,034,923	$ 10,640,115	$ 20,178,620
Interest Expense		INTEXP		$ 3,706,874	$ 810,819	$ 11,177	$ 1,603,821	$ 413,223	$ 275,154	$ 548,096
Interest Syncronization Adjustment			INTEXP	$ (294,130)	$ (64,336)	$ (887)	$ (127,259)	$ (32,788)	$ (21,833)	$ (43,490)
Taxable Income		TXINCPF		$ 27,911,984	$ 6,183,330	$ 218,623	$ 6,606,785	$ 2,556,107	$ 1,608,687	$ 2,283,442

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12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	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
Taxable Income Pro-Forma								
Total Operating Revenue				$ 4,903,358	$ 3,843,148	$ 1,985,713	$ 4,209,481	$ 427,556
Operating Expenses				$ 3,635,115	$ 2,999,823	$ 1,637,646	$ 3,334,230	$ 1,419,213
Interest Expense		INTEXP		$ 107,641	$ 85,423	$ 45,687	$ 103,487	$ 59,141
Interest Syncronization Adjustment			INTEXP	$ (8,541)	$ (6,778)	$ (3,625)	$ (8,211)	$ (4,693)
Taxable Income		TXINCPF		$ 1,169,142	$ 764,679	$ 306,006	$ 779,976	$ (1,046,105)

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12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Taxable Income Pro-Forma												
Total Operating Revenue				$ 3,981,645	$ 681,032	$ 745,576	$ -	$ 5,423,567	$ 807,154	$ 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)	$ (2,369)	$ -	$ (31,450)	$ (3,621)	$ (16,290)	$ (2,603)	$ (32,765)
Taxable Income		TXINCPF		$ 1,139,467	$ 62,874	$ 27,169	#REF!	$ (768,828)	$ 146,463	$ 1,933,614	$ 221,881	$ 4,221,862

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12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Net Operating Income - Adjusted For Increase								
Operating Revenue								
Total Operating Revenue				$ 694,556,526	$ 124,314,176	$ 135,743,923	$ 64,697,770	$ 2,586,345
Proposed Increase				$ 57,805,073	$ 10,917,610	$ 13,171,979	$ 5,748,559	$ (85,277)
Increase in Miscellaneous Charges			MISCA	$ 1,003,763	$ 539,919	$ 395,326	$ 65,279	$ 89
Decrease in Rents			RENTA	$ (556,373)	$ (26,757)	$ (21,055)	$ (152,309)	$ (209)
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-Forma Adjustments				$ (35,904,718)	$ (7,212,885)	$ (7,141,467)	$ (1,737,422)	$ (94,560)
Incremental Income Taxes				$ 23,655,393	$ 4,641,041	$ 5,500,915	$ 2,299,056	$ (34,678)
Total Pro-Forma Operating Expenses				$ 657,246,054	$ 124,366,439	$ 137,093,613	$ 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	$ 384,267,745	$ 145,988,202	$ 3,647,513
Rate of Return				**6.17%**	**3.38%**	**3.17%**	**8.60%**	**14.85%**

OFFICE OF THE ATT[illegible]Y GENERAL
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Operating Income - Adjusted For Increase										
Operating Revenue										
Total Operating Revenue				$ 159,867,886	$ 35,877,449	$ 816,288	$ 66,982,957	$ 18,971,464	$ 12,502,124	$ 22,966,668
Proposed Increase				$ 13,770,993	$ 2,283,602	$ 54,105	$ 5,384,879	$ 1,340,808	$ 1,002,999	$ 1,722,628
Increase in Miscellaneous Charges			MISCA	$ 3,025	$ 71	$ 1	$ 8	$ 1	$ 10	$ 10
Decrease in Rents			RENTA	$ (334,361)	$ (7,901)	$ (58)	$ (681)	$ (103)	$ (1,068)	$ (1,143)
Total Pro-Forma Operating Revenue				$ 173,307,543	$ 38,153,221	$ 870,335	$ 72,367,161	$ 20,312,170	$ 13,504,066	$ 24,688,163
Operating Expenses										
Total Operating Expenses				$ 147,439,265	$ 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	$ 695,259	$ 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	$ 2,728,053	$ 1,824,735	$ 2,912,896
Net Cost Rate Base				$ 280,036,140	$ 60,997,314	$ 837,649	$ 120,918,536	$ 31,163,231	$ 20,745,833	$ 41,352,683
Rate of Return				**10.12%**	**9.59%**	**20.90%**	**7.18%**	**8.75%**	**8.80%**	**7.04%**

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Description	Ref	Name	Allocation Vector	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
Net Operating Income - Adjusted For Increase								
Operating Revenue								
Total Operating Revenue				$ 4,903,358	$ 3,843,148	$ 1,985,713	$ 4,209,481	$ 427,556
Proposed Increase				$ 405,257	$ 319,850	$ 165,746	$ 347,607	$ 98,148
Increase in Miscellaneous Charges			MISCA	$ 9	$ 6	$ 1	$ 3	$ -
Decrease in Rents			RENTA	$ (3,712)	$ (2,603)	$ (356)	$ (1,166)	$ -
Total Pro-Forma Operating Revenue				$ 5,304,912	$ 4,160,401	$ 2,151,105	$ 4,555,925	$ 523,704
Operating Expenses								
Total Operating Expenses				$ 4,466,054	$ 3,573,769	$ 1,864,362	$ 4,312,553	$ 1,063,383
Pro-Forma Adjustments				$ (371,372)	$ (373,365)	$ (106,432)	$ (671,730)	$ (55,373)
Incremental Income Taxes				$ 163,065	$ 128,831	$ 67,163	$ 140,685	$ 39,044
Total Pro-Forma Operating Expenses				$ 4,257,747	$ 3,429,235	$ 1,825,094	$ 3,781,508	$ 1,047,054
Net Operating Income				$ 1,047,165	$ 731,166	$ 326,011	$ 774,417	$ (523,350)
Net Cost Rate Base				$ 8,084,823	$ 6,376,147	$ 3,445,577	$ 7,702,593	$ 4,502,408
Rate of Return				**12.95%**	**11.47%**	**9.46%**	**10.05%**	**-11.62%**

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Net Operating Income - Adjusted For Increase												
Operating Revenue												
Total Operating Revenue				$ 3,981,645	$ 681,032	$ 745,576		$ 5,423,567	$ 807,154	$ 6,332,388	$ 899,419	$ 14,989,439
Proposed Increase				$ -	$ 129,034	$ 51,236	$ -	$ 512,748	$ 76,631	$ 517,636	$ 72,319	$ (202,024)
Increase in Miscellaneous Charges			MISCA	$ -	$ -	$ -	$ -	$ 3	$ -	$ 3	$ -	$ -
Decrease in Rents			RENTA	$ -	$ -	$ (399)	$ -	$ (219)	$ (17)	$ (220)	$ (36)	$ -
Total Pro-Forma Operating Revenue				$ 3,981,645	$ 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	$ 831,565	$ 4,895,021	$ 742,185	$ 13,009,110
Pro-Forma Adjustments				$ (154,122)	$ (46,062)	$ (40,647)		$ 208,524	$ 44,690	$ 74,809	$ (7,833)	$ (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	$ 707,367	$ 5,179,946	$ 763,905	$ 11,964,903
Net Operating Income				$ 745,519	$ 131,959	$ 74,165		$ 202,692	$ 176,402	$ 1,669,861	$ 207,797	$ 2,822,513
Net Cost Rate Base				$ 4,595,141	$ 1,419,466	$ 2,259,551	#REF!	$ 31,283,227	$ 3,611,114	$ 16,102,831	$ 2,557,863	$ 30,821,942
Rate of Return				**16.22%**	**9.30%**	**3.28%**	**0.00%**	**0.65%**	**4.88%**	**10.37%**	**8.12%**	**9.22%**

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Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	Energy	1.000000	0.159477	0.183632	0.066699	0.003047
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Customers		C08	Cust08	1.000000	0.45348	0.33203	0.13773	0.00019
Customer Services -- Weighted cost of Services		C02		1.000000	0.432251	0.318149	0.188833	-
Meter Costs -- Weighted Cost of Meters		C03		1.000000	0.294242	0.228574	0.229210	0.000959
Lighting Systems -- Lighting Customers		C04	Cust04	1.000000	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	1.000000	0.36326	0.26597	0.12136	0.00151
Marketing/Economic Development		C06	Cust06	1.000000	0.45287	0.33159	0.13755	0.00019
Rev		R01		691,507,708	125,232,155	132,282,883	63,430,030	2,589,572
Energy				16,769,384,515	2,644,138,167	3,044,620,577	1,105,675,966	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 Allocators								
Customers (Monthly Bills)				7,582,296	2,708,952	1,983,480	822,780	1,128
Average Customers (Bills/12)				631,858	225,746	165,290	68,565	94
Average Customers (Lighting = Lights)				631,858	225,746	165,290	68,565	94
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		621,453	225,746	165,290	75,422	940
Street Lighting		Cust04		66,900,546	-	-	-	-
Average Customers		Cust01		631,858	225,746	165,290	68,565	94
Average Customers (Lighting = 9 Lights per Cust)		Cust06		496,483	225,746	165,290	68,565	94
Average Secondary Customers		Cust07		497,316	225,746	165,290	68,565	-
Average Primary Customers		Cust08		497,809	225,746	165,290	68,565	94
Plant Customer Allocators								
Year End Customers				483,679	224,993	167,491	69,440	94
Year End Customers (Lighting = Lights)				634,538	224,993	167,491	69,440	94
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		623,088	224,993	167,491	76,384	940
Street Lighting		YECust04		66,900,546	-	-	-	-
Year End Customers		YECust01		634,538	224,993	167,491	69,440	94
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		500,441	224,993	167,491	69,440	94
Year End Secondary Customers		YECust07		499,295	224,993	167,491	69,440	-
Year End Primary Customers		YECust08		499,788	224,993	167,491	69,440	94
Demand Allocators								
Maximum Class Non-Coincident Peak Demands		NCP		4,212,870.68	842,756.97	1,237,089.05	467,318.12	19,388.94
Maximum Class Demands (Primary)		NCPP		4,212,870.68	842,756.97	1,237,089.05	467,318.12	19,388.94
Sum of the Individual Customer Demands (Secondary)		SICD		9,243,914.31	2,474,332.42	3,300,767.63	1,898,447.45	-
Summer Peak Period Demand Allocator		SCP		3,379,913.84	694,915.94	573,740.60	334,058.87	8,698.20
Winter Peak Period Demand Allocator		WCP		3,358,134.69	494,394.74	1,193,354.39	208,501.31	10,195.47
Off Peak Period Demand Allocator		BDEM		2,053,241.24	327,445.34	377,040.36	136,949.70	6,256.03

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Allocation Factors										
Energy Allocation Factors										
Energy Usage by Class		E01	Energy	0.237358	0.056334	0.000881	0.121630	0.035352	0.022342	0.042279
Customer Allocation Factors										
Primary Distribution Plant -- Average Number of Customers		C08	Cust08	0.02590	0.00061	-	0.00005	-	0.00008	0.00009
Customer Services -- Weighted cost of Services		C02		0.059523	-	-	-	-	0.000191	-
Meter Costs -- Weighted Cost of Meters		C03		0.217177	0.006861	0.000203	0.002433	0.000556	0.001467	0.002032
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.20747	0.00491	0.00003	0.00084	0.00013	0.00132	0.00142
Marketing/Economic Development		C06	Cust06	0.02586	0.00061	0.00000	0.00005	0.00001	0.00008	0.00009
Rev		R01		158,646,436	35,563,813	539,303	66,483,342	18,825,555	12,413,193	23,340,367
Energy				3,935,410,168	997,988,716	15,476,852	2,080,874,735	621,047,926	370,430,550	723,323,088
Energy (Loss Adjusted)		Energy		4,269,222,373	1,049,214,185	15,845,905	2,187,683,343	635,857,101	401,851,478	760,450,326
O&M Customer Allocators										
Customers (Monthly Bills)				154,716	3,660	24	312	48	492	528
Average Customers (Bills/12)				12,893	305	2	26	4	41	44
Average Customers (Lighting = Lights)				12,893	305	2	26	4	41	44
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		128,930	3,050	20	520	80	820	880
Street Lighting		Cust04		-	-	-	-	-	-	-
Average Customers		Cust01		12,893	305	2	26	4	41	44
Average Customers (Lighting = 9 Lights per Cust)		Cust06		12,893	305	2	26	4	41	44
Average Secondary Customers		Cust07		12,893	-	-	-	-	41	-
Average Primary Customers		Cust08		12,893	305	-	26	-	41	44
Plant Customer Allocators										
Year End Customers				12,845	306	3	25	4	41	43
Year End Customers (Lighting = Lights)				12,845	306	3	25	4	41	43
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		128,450	3,060	30	500	80	820	860
Street Lighting		YECust04		-	-	-	-	-	-	-
Year End Customers		YECust01		12,845	306	3	25	4	41	43
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		12,845	306	3	25	4	41	43
Year End Secondary Customers		YECust07		12,845	-	-	-	-	41	-
Year End Primary Customers		YECust08		12,845	306	-	25	-	41	43
Demand Allocators										
Maximum Class Non-Coincident Peak Demands		NCP		845,594.70	204,177.08		355,548.40			109,738.06
Maximum Class Demands (Primary)		NCPP		845,594.70	204,177.08	-	355,548.40	-	-	109,738.06
Sum of the Individual Customer Demands (Secondary)		SICD		1,291,645.84	-	-	-	-	77,934.67	-
Summer Peak Period Demand Allocator		SCP		815,379.70	178,555.03	3,009.53	327,962.74	75,237.11	58,211.10	108,308.25
Winter Peak Period Demand Allocator		WCP		610,812.83	142,442.40	1,873.26	274,991.79	75,632.29	46,196.46	94,336.89
Off Peak Period Demand Allocator		BDEM		487,354.15	119,773.31	1,808.89	249,735.54	72,586.43	45,873.46	86,809.40

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Description	Ref	Name	Allocation Vector	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
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	Energy	0.007469	0.006529	0.003290	0.007704	0.000764
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Customers		C08	Cust08	0.00004	-	0.00000	-	0.01488
Customer Services -- Weighted cost of Services		C02		-	-	-	-	-
Meter Costs -- Weighted Cost of Meters		C03		0.000984	0.000975	0.000278	0.000826	0.010056
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00035	0.00024	0.00006	0.00023	0.00894
Marketing/Economic Development		C06	Cust06	0.00004	0.00003	0.00000	0.00001	0.01486
Rev		R01		5,098,182	4,074,933	1,971,520	4,864,055	442,059
Energy				127,777,100	114,690,800	56,287,872	135,342,000	13,002,220
Energy (Loss Adjusted)		Energy		134,335,733	117,425,450	59,177,056	138,569,293	14,105,104
O&M Customer Allocators								
Customers (Monthly Bills)				264	180	24	84	88,872
Average Customers (Bills/12)				22	15	2	7	7,406
Average Customers (Lighting = Lights)				22	15	2	7	7,406
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		220	150	40	140	5,555
Street Lighting		Cust04		-	-	-	-	-
Average Customers		Cust01		22	15	2	7	7,406
Average Customers (Lighting = 9 Lights per Cust)		Cust06		22	15	2	7	7,406
Average Secondary Customers		Cust07		-	-	-	-	7,406
Average Primary Customers		Cust08		22	-	2	-	7,406
Plant Customer Allocators								
Year End Customers				21	14	2	6	7,029
Year End Customers (Lighting = Lights)				21	14	2	6	7,029
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		210	140	40	120	5,272
Street Lighting		YECust04		-	-	-	-	-
Year End Customers		YECust01		21	14	2	6	7,029
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		21	14	2	6	7,029
Year End Secondary Customers		YECust07		-	-	-	-	7,029
Year End Primary Customers		YECust08		21	-	2	-	7,029
Demand Allocators								
Maximum Class Non-Coincident Peak Demands		NCP		31,297.92		14,456.93		5,136.30
Maximum Class Demands (Primary)		NCPP		31,297.92	-	14,456.93	-	5,136.30
Sum of the Individual Customer Demands (Secondary)		SICD		-	-	-	-	20,865.87
Summer Peak Period Demand Allocator		SCP		19,621.24	17,144.65	7,557.13	21,581.95	3,671.65
Winter Peak Period Demand Allocator		WCP		22,118.07	19,521.88	8,808.60	24,717.73	2,291.64
Off Peak Period Demand Allocator		8DEM		15,335.13	13,404.73	6,755.37	15,818.41	1,610.17

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Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt		Special Contracts
Allocation Factors													
Energy Allocation Factors													
Energy Usage by Class		E01	Energy	0.006074	0.001042	0.001031	-	0.002442	0.000140	0.003788	0.000588	$	0
Customer Allocation Factors													
Primary Distribution Plant -- Average Number of Customers		C08	Cust08	0.00058	0.00084	0.00019	-	0.01491	0.00119	0.01497	0.00242	$	-
Customer Services -- Weighted cost of Services		C02		0.000793	-	0.000260	-	-	-	-	-	$	-
Meter Costs -- Weighted Cost of Meters		C03		0.002259	-	0.000968	-	-	-	-	-	$	0
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	-	-	0.65704	0.08286	0.22393	0.03617	$	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00047	0.00116	0.00015	-	0.00896	0.00072	0.00900	0.00145	$	0
Marketing/Economic Development		C06	Cust06	0.00058	0.00193	0.00019	-	0.01489	0.00119	0.01495	0.00242	$	0
Rev		R01		4,006,439	691,513	734,024	-	5,476,092	809,174	6,329,293	929,681	$	16,734,114
Energy				100,707,601	17,272,904	17,095,640	-	40,490,932	2,314,206	62,811,814	9,750,863	$	480,526,822
Energy (Loss Adjusted)		Energy		109,249,894	18,738,039	18,545,739		43,925,483	2,510,503	68,139,883	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)				290	961	96	-	66,788	5,338	67,086	10,835	$	2
Average Customers (Lighting = Lights)				290	961	96	-	66,788	5,338	67,086	10,835	$	2
Weighted Average Customers (Lighting =9 Lights per Cust)		Cust05		290	721	96	-	5,566	445	5,591	903	$	40
Street Lighting		Cust04		-	-	-	-	43,956,496	5,543,594	14,980,904	2,419,552	$	-
Average Customers		Cust01		290	961	96	-	66,788	5,338	67,086	10,835	$	2
Average Customers (Lighting = 9 Lights per Cust)		Cust06		290	961	96	-	7,421	593	7,454	1,204	$	2
Average Secondary Customers		Cust07		290	317	96	-	7,421	593	7,454	1,204	$	-
Average Primary Customers		Cust08		290	317	96	-	7,421	593	7,454	1,204	$	-
Plant Customer Allocators													
Year End Customers				290	934	96	#REF!	-	-	-	-	$	2
Year End Customers (Lighting = Lights)				290	934	96	#REF!	66,992	5,418	67,836	10,813	$	2
Weighted Year End Customers (Lighting =9 Lights per Cust)		YECust05		290	701	96	#REF!	5,583	452	5,653	884	$	40
Street Lighting		YECust04		-	-	-	-	43,956,496	5,543,594	14,980,904	2,419,552	$	-
Year End Customers		YECust01		290	934	96	#REF!	66,992	5,418	67,836	10,813	$	2
Year End Customers (Lighting = 9 Lights per Cust)		YECust06		290	934	96	#REF!	7,444	602	7,537	1,179	$	2
Year End Secondary Customers		YECust07		290	308	96	#REF!	7,444	602	7,537	1,179	$	-
Year End Primary Customers		YECust08		290	308	96	#REF!	7,444	602	7,537	1,179	$	-
Demand Allocators													
Maximum Class Non-Coincident Peak Demands		NCP		5,136.30	5,136.30	4,195.09		11,946.45	682.78	17,198.49	2,669.88	$	33,403
Maximum Class Demands (Primary)		NCPP		5,136.30	5,136.30	4,195.09	-	11,946.45	682.78	17,198.49	2,669.88	$	33,403
Sum of the Individual Customer Demands (Secondary)		SICD		20,865.87	20,865.87	106,828.26		11,041.03	631.04	17,198.49	2,669.88	$	-
Summer Peak Period Demand Allocator		SCP		3,671.65	3,671.65	4,626.74		-	-	-	-	$	120,090
Winter Peak Period Demand Allocator		WCP		2,291.64	2,291.64	5,217.39		11,016.31	629.62	17,112.85	2,656.59	$	86,731
Off Peak Period Demand Allocator		BDEM		12,471.45	2,139.05	2,117.09	-	5,014.32	286.59	7,778.50	1,207.53	$	57,670

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	All Electric Residential Rate FERS	General Service Secondary GSS	General Service Primary GSP
Unadjusted Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		3,358,135	494,395	1,193,354	208,501	10,195
Production Winter Demand Costs				$ 19,706,582	$ 2,901,263	$ 7,002,976	$ 1,223,551	$ 59,830
Customer Specific Assignment				$ -			$ -	$ -
Production Winter Demand Residual			PPWDRA	$ 19,706,582	$ 2,901,263	$ 7,002,976	$ 1,223,551	$ 59,830
Production Winter Demand Total		PPWDT		$ 19,706,582	$ 2,901,263	$ 7,002,976	$ 1,223,551	$ 59,830
Production Winter Demand Allocator		PPWDA	PPWDT	1.000000	0.14722	0.35536	0.06209	0.00304
Production Residual Summer Demand Allocator		PPSDRA		3,379,914	894,916	573,741	334,059	8,898
Production Summer Demand Costs				$ 10,831,616				
Customer Specific Assignment				$ -			$ -	$ -
Production Summer Demand Residual			PPSDRA	$ 10,831,616	$ 2,226,998	$ 1,838,868	$ 1,070,559	$ 28,516
Production Summer Demand Total		PPSDT		$ 10,831,616	$ 2,226,998	$ 1,838,868	$ 1,070,559	$ 28,516
Production Summer Demand Allocator		PPSDA	PPSDT	1.000000	0.20560	0.16975	0.09884	0.00263
Storm Damage Allocator								
Distribution O&M		SDALL		788,568,641.39	281,495,548.89	257,582,183.38	116,541,530.79	942,897.17
Revenue Adjustment Allocators								
Remove ECR Revenues		ECRREV		17,479,711	3,381,667	3,208,425	1,623,017	59,366
Interruptible Credit Allocator		INTCRE		1,456,969,104	239,669,045	331,950,350	103,832,571	4,325,623
Base Rate Revenue				593,636,991	113,412,445	108,404,558	55,184,320	2,023,800
Other Electric Revenue								
Revenue related			R01	306,817.37	$ 55,565	$ 58,693	$ 28,143	$ 1,149
Production related			PLPPT	1,128,110	$ 185,572	$ 257,024	$ 80,396	$ 3,349
Transmission related			PLTRT	16,854,593	$ 2,733,793	$ 3,928,541	$ 1,175,950	$ 50,333
Energy related			Energy	-	$ -	$ -	$ -	$ -
Customer related			C06	-	$ -	$ -	$ -	$ -
Distribution related			PLDLT	107,947	$ 40,641	$ 35,215	$ 14,699	$ 135
Total allocator			OREV	18,397,468	3,015,571	4,279,474	1,299,189	54,966
Operation and Maintenance Less Fuel			OMLF	178,156,943.26	45,740,833.84	46,305,754.63	18,304,418.83	378,610.02
Off-System Sales Allocator								
Off-System Sales			RBPPT	$ 17,439,083	$ 2,859,648	$ 3,893,556	$ 1,234,582	$ 51,916
Less: Adjustment to Reallocate Expenses								
Costs allocated on Energy to be reallocated on RBPPT			Energy	$ (11,182,374)	$ (1,783,335)	$ (2,053,439)	$ (745,856)	$ (34,072)
Costs allocated on Energy reallocated on RBPPT			RBPPT	$ 11,182,374	$ 1,833,677	$ 2,496,645	$ 791,645	$ 33,290
Net Adjustment				$ -	$ 50,343	$ 443,206	$ 45,789	$ (782)
Off-System Sales Allocator			OSSALL	$ 17,439,083	$ 2,809,305	$ 3,450,350	$ 1,188,794	$ 52,698
Misc Service Revenue Allocator			MISCA	1.000000	0.537895	0.393844	0.065034	0.000089
Rents			RENTA	1.000000	0.051687	0.037844	0.273754	0.000375
CSR Avoided Cost								
Interruptible Demands				1,117,766				
Avoided Cost per kW								
Avoided Cost				4,582,475				
Base Rate Revenue				641,402,829	116,261,491.30	122,552,224.72	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
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPS	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Unadjusted Production Allocation										
Production Residual Winter Demand Allocator		PPWDRA		610,813	142,442	1,873	274,992	75,632	48,196	94,337
Production Winter Demand Costs				$ 3,584,440	$ 835,896	$ 10,993	$ 1,613,738	$ 443,834	$ 271,095	$ 553,597
Customer Specific Assignment				-	-	-	-	-	-	0
Production Winter Demand Residual			PPWDRA	$ 3,584,440	$ 835,896	$ 10,993	$ 1,613,738	$ 443,834	$ 271,095	$ 553,597
Production Winter Demand Total		PPWDT		$ 3,584,440	$ 835,896	$ 10,993	$ 1,613,738	$ 443,834	$ 271,095	$ 553,597
Production Winter Demand Allocator		PPWDA	PPWDT	0.18189	0.04242	0.00056	0.08189	0.02252	0.01376	0.02809
Production Residual Summer Demand Allocator		PPSDRA		815,380	178,555	3,010	327,963	75,237	58,211	108,308
Production Summer Demand Costs										
Customer Specific Assignment				-	-	-	-	-	-	0
Production Summer Demand Residual			PPSDRA	$ 2,613,049	$ 572,216	$ 9,645	$ 1,051,023	$ 241,112	$ 186,549	$ 347,096
Production Summer Demand Total		PPSDT		$ 2,613,049	$ 572,216	$ 9,645	$ 1,051,023	$ 241,112	$ 186,549	$ 347,096
Production Summer Demand Allocator		PPSDA	PPSDT	0.24124	0.05283	0.00089	0.09703	0.02226	0.01722	0.03204
Storm Damage Allocator										
Distribution O&M		SOALL		71,755,434.27	9,637,020.49	-	16,564,616.26	-	1,112,179.83	5,127,655.81
Revenue Adjustment Allocators										
Remove ECR Revenues		ECRREV		4,131,365	962,084	21,713	1,563,812	412,805	315,662	607,814
Interruptible Credit Allocator		INTCRE		324,863,456	77,228,732	1,157,975	154,967,366	42,966,436	27,797,566	53,275,165
Base Rate Revenue				137,792,157	32,211,244	740,700	58,220,456	13,650,010	10,542,913	20,253,054
Other Electric Revenue										
Revenue related			R01	$ 70,390	$ 15,779	$ 239	$ 29,498	$ 8,353	$ 5,508	$ 10,356
Production related			PLPPT	$ 251,537	$ 59,797	$ 897	$ 119,989	$ 33,268	$ 21,523	$ 41,250
Transmission related			PLTRT	$ 3,729,965	$ 890,087	$ 13,241	$ 1,792,226	$ 500,596	$ 321,327	$ 617,176
Energy related			Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer related			C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution related			PLDLT	$ 8,253	$ 1,338	$ -	$ 2,271	$ -	$ 83	$ 705
Total allocator		OREV		4,060,145	967,002	14,377	1,943,984	542,217	348,421	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 Allocator										
Off-System Sales			RBPPT	$ 3,914,367	$ 933,989	$ 14,016	$ 1,882,398	$ 524,852	$ 338,604	$ 647,974
Less: Adjustment to Reallocate Expenses										
Costs allocated on Energy to be reallocated on RBPPT			Energy	$ (2,654,231)	$ (652,310)	$ (9,852)	$ (1,360,111)	$ (395,321)	$ (249,836)	$ (472,782)
Costs allocated on Energy reallocated on RBPPT			RBPPT	$ 2,509,989	$ 598,897	$ 8,987	$ 1,207,039	$ 336,548	$ 217,121	$ 415,497
Net Adjustment				$ (144,241)	$ (53,413)	$ (864)	$ (153,072)	$ (58,772)	$ (32,715)	$ (57,285)
Off-System Sales Allocator		OSSALL		$ 4,058,608	$ 987,402	$ 14,880	$ 2,035,468	$ 583,625	$ 371,319	$ 705,259
Misc Service Revenue Allocator		MISCA		0.003014	0.000071	0.000001	0.000006	0.000001	0.000010	0.000010
Rents		RENTA		0.600966	0.014201	0.000105	0.001224	0.000186	0.001919	0.002055
CSR Avoided Cost										
Interruptible Demands					43,289		64,834	122,014		
Avoided Cost per kW					4.19		4.19	4.09		
Avoided Cost					181,381		271,654	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)	(66,794.58)

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	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
Unadjusted Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		22,118	19,522	8,807	24,718	2,292
Production Winter Demand Costs				$ 129,796	$ 114,561	$ 51,680	$ 145,051	$ 13,448
Customer Specific Assignment				0	-			0
Production Winter Demand Residual			PPWDRA	$ 129,796	$ 114,561	$ 51,680	$ 145,051	$ 13,448
Production Winter Demand Total		PPWDT		$ 129,796	$ 114,561	$ 51,680	$ 145,051	$ 13,448
Production Winter Demand Allocator		PPWDA	PPWDT	0.00659	0.00581	0.00262	0.00736	0.00068
Production Residual Summer Demand Allocator		PPSDRA		19,621	17,145	7,557	21,582	3,672
Production Summer Demand Costs								
Customer Specific Assignment				0	-			0
Production Summer Demand Residual			PPSDRA	$ 62,880	$ 54,943	$ 24,218	$ 69,164	$ 11,767
Production Summer Demand Total		PPSDT		$ 62,880	$ 54,943	$ 24,218	$ 69,164	$ 11,767
Production Summer Demand Allocator		PPSDA	PPSDT	0.00581	0.00507	0.00224	0.00639	0.00109
Storm Damage Allocator								
Distribution O&M		SDALL		1,466,170.19	-	673,953.05	-	5,938,182.46
Revenue Adjustment Allocators								
Remove ECR Revenues		ECRREV		134,630	104,245	66,770	134,140	12,483
Interruptible Credit Allocator		INTCRE		10,092,989	8,844,152	4,250,732	10,740,448	1,181,950
Base Rate Revenue				4,571,340	3,502,984	2,251,007	4,508,050	420,875
Other Electric Revenue								
Revenue related			R01	$ 2,262	$ 1,808	$ 875	$ 2,158	$ 196
Production related			PLPPT	$ 7,815	$ 6,848	$ 3,291	$ 8,316	$ 915
Transmission related			PLTRT	$ 117,551	$ 103,031	$ 49,626	$ 125,039	$ 13,409
Energy related			Energy	$ -	$ -	$ -	$ -	$ -
Customer related			C06	$ -	$ -	$ -	$ -	$ -
Distribution related			PLDLT	$ 202	$ -	$ 92	$ -	$ 1,093
Total allocator			OREV	127,830	111,687	53,885	135,514	15,614
Operation and Maintenance Less Fuel			OMLF	742,381.74	567,212.40	313,917.35	682,762.18	873,205.66
Off-System Sales Allocator								
Off-System Sales			RBPPT	$ 121,783	$ 106,686	$ 51,551	$ 129,156	$ 14,099
Less: Adjustment to Reallocate Expenses								
Costs allocated on Energy to be reallocated on RBPPT			Energy	$ (83,518)	$ (73,005)	$ (36,791)	$ (86,150)	$ (8,769)
Costs allocated on Energy reallocated on RBPPT			RBPPT	$ 78,090	$ 68,410	$ 33,056	$ 82,818	$ 9,040
Net Adjustment				$ (5,428)	$ (4,595)	$ (3,736)	$ (3,332)	$ 271
Off-System Sales Allocator			OSSALL	$ 127,211	$ 111,281	$ 55,286	$ 132,488	$ 13,828
Misc Service Revenue Allocator			MISCA	0.000009	0.000008	0.000001	0.000003	
Rents			RENTA	0.006672	0.004878	0.000639	0.002096	
CSR Avoided Cost								
Interruptible Demands								
Avoided Cost per kW								
Avoided Cost								
Base Rate Revenue				4,732,562.84	3,755,226.81	1,810,606.24	4,479,543.27	405,372.00
VDT Revenue			VDTREV	(14,612.51)	(11,653.17)	(5,580.82)	(13,680.32)	(1,236.68)

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M		Street Lighting St Lt	Decorative Street Lighting Dec St Lt	Private Outdoor Lighting PO Lt	Customer Outdoor Lighting C O Lt	Special Contracts
Unadjusted Production Allocation												
Production Residual Winter Demand Allocator		PPWDRA		2,292	2,292	5,217	-	11,016	630	17,113	2,657	$ 86,731
Production Winter Demand Costs				$ 13,448	$ 13,448	$ 30,617	$ -	$ 64,647	$ 3,695	$ 100,424	$ 15,590	$ 508,965
Customer Specific Assignment				0	-	-		-	-			$ -
Production Winter Demand Residual			PPWDRA	$ 13,448	$ 13,448	$ 30,617	$ -	$ 64,647	$ 3,695	$ 100,424	$ 15,590	$ 508,965
Production Winter Demand Total		PPWDT		$ 13,448	$ 13,448	$ 30,617	$ -	$ 64,647	$ 3,695	$ 100,424	$ 15,590	$ 508,965
Production Winter Demand Allocator		PPWDA	PPWDT	0.00068	0.00068	0.00155	-	0.00328	0.00019	0.00510	0.00079	$ 0
Production Residual Summer Demand Allocator		PPSDRA		3,672	3,672	4,627	-	-	-	-	-	$ 120,090
Production Summer Demand Costs												$ -
Customer Specific Assignment				0	-			-	-			$ -
Production Summer Demand Residual			PPSDRA	$ 11,767	$ 11,767	$ 14,827	$ -	$ -	$ -	$ -	$ -	$ 384,853
Production Summer Demand Total		PPSDT		$ 11,767	$ 11,767	$ 14,827	$ -	$ -	$ -	$ -	$ -	$ 384,853
Production Summer Demand Allocator		PPSDA	PPSDT	0.00109	0.00109	0.00137	-	-	-	-	-	$ 0
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 Allocators												
Remove ECR Revenues		ECRREV		94,697	15,215	19,881		149,108	15,492	73,695	114,091	$ 257,734
Interruptible Credit Allocator		INTCRE		5,396,310	1,387,162	1,798,550	-	3,245,914	185,516	5,038,046	782,103	$ 41,990,947
Base Rate Revenue				3,205,546	527,531	655,739		5,192,587	542,705	2,555,736	3,948,473	$ 9,318,761
Other Electric Revenue												
Revenue related			R01	$ 1,778	$ 307	$ 326	$ -	$ 2,430	$ 359	$ 2,608	$ 412	$ 7,425
Production related			PLPPT	$ 4,178	$ 1,074	$ 1,393	$ -	$ 2,513	$ 144	$ 3,901	$ 606	$ 32,513
Transmission related			PLTRT	$ 63,548	$ 15,851	$ 20,802	$ -	$ 39,688	$ 2,268	$ 61,603	$ 9,563	$ 479,378
Energy related			Energy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer related			C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution related			PLDLT	$ 91	$ 94	$ 119	#REF!	$ 1,191	$ 94	$ 1,243	$ 194	$ 213
Total allocator		OREV		69,595	17,326	22,640	#REF!	45,822	2,865	69,554	10,775	$ 519,529
Operation and Maintenance Less Fuel		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	$ 68,864	$ 16,765	$ 21,161	$ -	$ 39,238	$ 2,243	$ 60,898	$ 9,454	$ 501,285
Less: Adjustment to Reallocate Expenses												
Costs allocated on Energy to be reallocated on RBPPT			Energy	$ (67,922)	$ (11,650)	$ (11,530)	$ -	$ (27,309)	$ (1,561)	$ (42,363)	$ (6,576)	$ (314,084)
Costs allocated on Energy reallocated on RBPPT			RBPPT	$ 44,157	$ 10,750	$ 13,569	$ -	$ 25,160	$ 1,438	$ 39,050	$ 6,062	$ 321,437
Net Adjustment				$ (23,765)	$ (899)	$ 2,039	$ -	$ (2,149)	$ (123)	$ (3,314)	$ (514)	
Off-System Sales Allocator		OSSALL		$ 92,629	$ 17,665	$ 19,122	$ -	$ 41,387	$ 2,365	$ 64,212	$ 9,968	$ 493,933
Misc Service Revenue Allocator		MISCA						0.000003	-	0.000003	-	$ -
Rents		RENTA				0.000717		0.000393	0.000030	0.000395	0.000064	$ -
CSR Avoided Cost												
Interruptible Demands												
Avoided Cost per kW												
Avoided Cost												
Base Rate Revenue				3,725,472.87	642,024.58	684,887.58		5,294,845.39	790,213.10	6,083,977.49	892,589.03	$ 15,369,340
VDT Revenue		VDTREV		(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 AT . .EY GENERAL
KU Cost of Service Study
Summer Peak Demand Costs

12 Months Ended
September 30, 2003

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									
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 143,833,973	$ 29,572,505	$ 24,415,827	$ 14,216,047	$ 378,667	$ 34,698,903
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 20,933,721	$ 4,304,008	$ 3,553,501	$ 2,069,016	$ 55,112	$ 5,050,108
Total Summer Peak Demand Rate Base		RBT		$ 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				$ 10,162,305	$ 1,143,945	$ 887,739	$ 1,400,058	$ 64,433	$ 4,021,925
Operation and Maintenance Expenses									
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 10,831,616	$ 2,226,998	$ 1,838,668	$ 1,070,559	$ 28,516	$ 2,613,049
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 2,636,871	$ 542,145	$ 447,609	$ 260,619	$ 6,942	$ 636,126
Depreciation Expenses									
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 8,165,719	$ 1,678,886	$ 1,386,131	$ 807,071	$ 21,498	$ 1,969,921
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 1,787,293	$ 367,471	$ 303,393	$ 176,650	$ 4,705	$ 431,172
Accretion Expenses									
Production Demand - Summer Peak	TACRT	ACRPDP	PPSDA	$ (1,567,972)	$ (322,378)	$ (266,163)	$ (154,973)	$ (4,128)	$ (378,262)
Transmission Demand - Summer Peak	TACRT	ACRRP	PPSDA	$ 31	$ 6	$ 5	$ 3	$ 0	$ 8
Property Taxes									
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 824,136	$ 169,444	$ 139,897	$ 81,455	$ 2,170	$ 198,817
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 149,799	$ 30,799	$ 25,428	$ 14,806	$ 394	$ 36,138
Other Taxes									
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ 578,298	$ 118,899	$ 98,166	$ 57,157	$ 1,522	$ 139,510
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ 105,114	$ 21,612	$ 17,843	$ 10,389	$ 277	$ 25,358
Gain Disposition of Allowances									
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Summer Peak	GAIN	OTTRP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -
Specific Assignment of Interruptible Credit				$ (1,527,492)	$ -	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ 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				$ (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				$ 27,515,656	$ 5,296,504	$ 4,492,366	$ 3,136,435	$ 99,584	$ 7,937,565
SummerPeak Demand Return				$ 10,162,305	$ 1,143,945	$ 887,739	$ 1,400,058	$ 64,433	$ 4,021,925
TOTAL SUMMER PEAK DEMAND COSTS				$ 37,677,960	$ 6,440,449	$ 5,380,105	$ 4,536,492	$ 164,017	$ 11,959,490

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Summer Peak Demand Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Cost Rate Base									
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 7,598,501	$ 128,072	$ 13,956,623	$ 3,201,754	$ 2,477,203	$ 4,609,113
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 1,105,892	$ 18,640	$ 2,031,259	$ 465,986	$ 360,534	$ 670,814
Total Summer Peak Demand Rate Base		RBT		$ 8,704,394	$ 146,712	$ 15,987,882	$ 3,667,740	$ 2,837,738	$ 5,279,928
Rate of Return				9.59%	20.90%	7.18%	8.75%	8.80%	7.04%
Summer Peak Demand Return				$ 834,929	$ 30,664	$ 1,148,216	$ 321,077	$ 249,598	$ 371,920
Operation and Maintenance Expenses									
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 572,216	$ 9,645	$ 1,051,023	$ 241,112	$ 186,549	$ 347,096
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 139,301	$ 2,348	$ 255,863	$ 58,697	$ 45,414	$ 84,498
Depreciation Expenses									
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 431,381	$ 7,271	$ 792,343	$ 181,769	$ 140,635	$ 261,668
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 94,420	$ 1,591	$ 173,426	$ 39,785	$ 30,782	$ 57,273
Accretion Expenses									
Production Demand - Summer Peak	TACRT	ACRPDP	PPSDA	$ (82,833)	$ (1,396)	$ (152,145)	$ (34,903)	$ (27,005)	$ (50,245)
Transmission Demand - Summer Peak	TACRT	ACRRP	PPSDA	$ 2	$ 0	$ 3	$ 1	$ 1	$ 1
Property Taxes									
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 43,538	$ 734	$ 79,968	$ 18,345	$ 14,194	$ 26,409
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 7,914	$ 133	$ 14,535	$ 3,335	$ 2,580	$ 4,800
Other Taxes									
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ 30,550	$ 515	$ 56,114	$ 12,873	$ 9,960	$ 18,531
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ 5,553	$ 94	$ 10,200	$ 2,340	$ 1,810	$ 3,368
Gain Disposition of Allowances									
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Summer Peak	GAIN	OTTRP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -
Specific Assignment of Interruptible Credit				$ (60,460)	$ -	$ (90,551)	$ (166,346)	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ 80,967	$ 1,214	$ 162,468	$ 45,046	$ 29,143	$ 55,854
State and Federal Income Taxes			TXINCPF	346,841.79	15,051.51	343,375.57	118,254.13	86,495.62	114,602.85
Total Summer Peak Demand Expenses Before Adjustment				$ 1,609,389	$ 37,200	$ 2,696,623	$ 520,309	$ 520,559	$ 923,856
Expense Adjustment				$ (88,471)	$ 9,448	$ (166,730)	$ (32,874)	$ (31,437)	$ (69,615)
Incremental Income Taxes				131,878.04	3,844.10	289,091.58	64,077.47	55,654.40	89,257.74
Total Summer Peak Demand Expenses				$ 1,652,796	$ 50,492	$ 2,818,985	$ 551,512	$ 544,776	$ 943,499
SummerPeak Demand Return				$ 834,929	$ 30,664	$ 1,148,216	$ 321,077	$ 249,598	$ 371,920
TOTAL SUMMER PEAK DEMAND COSTS				$ 2,487,725	$ 81,156	$ 3,967,201	$ 872,589	$ 794,374	$ 1,315,418

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Description	Ref	Name	Allocation Vector	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	All Elcetric School AES
Net Cost Rate Base									
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 834,992	$ 729,599	$ 321,598	$ 918,431	$ 156,249	$ 156,249
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 121,525	$ 106,187	$ 46,806	$ 133,669	$ 22,741	$ 22,741
Total Summer Peak Demand Rate Base		RBT		$ 956,518	$ 835,786	$ 368,403	$ 1,052,100	$ 178,989	$ 178,989
Rate of Return				12.95%	11.47%	9.46%	10.05%	-11.62%	16.22%
Summer Peak Demand Return				$ 123,890	$ 95,841	$ 34,857	$ 105,778	$ (20,805)	$ 29,039
Operation and Maintenance Expenses									
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 62,880	$ 54,943	$ 24,218	$ 69,164	$ 11,767	$ 11,767
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 15,308	$ 13,376	$ 5,896	$ 16,837	$ 2,864	$ 2,864
Depreciation Expenses									
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 47,404	$ 41,421	$ 18,258	$ 52,141	$ 8,871	$ 8,871
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 10,376	$ 9,066	$ 3,996	$ 11,413	$ 1,942	$ 1,942
Accretion Expenses									
Production Demand - Summer Peak	TACRT	ACRPDP	PPSDA	$ (9,102)	$ (7,954)	$ (3,506)	$ (10,012)	$ (1,703)	$ (1,703)
Transmission Demand - Summer Peak	TACRT	ACRRP	PPSDA	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Property Taxes									
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 4,784	$ 4,180	$ 1,843	$ 5,262	$ 895	$ 895
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 870	$ 760	$ 335	$ 957	$ 163	$ 163
Other Taxes									
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ 3,357	$ 2,933	$ 1,293	$ 3,693	$ 628	$ 628
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ 610	$ 533	$ 235	$ 671	$ 114	$ 114
Gain Disposition of Allowances									
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Summer Peak	GAIN	OTTRP	PPSDA	$ -	$ -	$ -	$ -	$ -	$ -
Specific Assignment of Interruptible Credit				$ -	$ -	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ 10,582	$ 9,272	$ 4,456	$ 11,260	$ 1,239	$ 5,658
State and Federal Income Taxes			TXINCPF	54,371.44	39,400.08	12,860.94	41,877.65	(16,347.04)	17,446.62
Total Summer Peak Demand Expenses Before Adjustment				$ 201,440	$ 167,932	$ 69,885	$ 203,263	$ 10,432	$ 48,644
Expense Adjustment				$ (16,751)	$ (17,067)	$ (3,990)	$ (31,661)	$ (543)	$ (2,211)
Incremental Income Taxes				19,292.22	16,887.24	7,181.09	19,216.26	1,552.17	-
Total Summer Peak Demand Expenses				$ 203,981	$ 167,752	$ 73,077	$ 190,819	$ 11,441	$ 46,433
SummerPeak Demand Return				$ 123,890	$ 95,841	$ 34,857	$ 105,778	$ (20,805)	$ 29,039
TOTAL SUMMER PEAK DEMAND COSTS				$ 327,872	$ 263,593	$ 107,934	$ 296,597	$ (9,364)	$ 75,472

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Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Net Cost Rate Base						
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	$ 156,249	$ 196,893	$ 5,110,497
Transmission Demand - Summer Peak	RB	RBTRP	PPSDA	$ 22,741	$ 28,656	$ 743,786
Total Summer Peak Demand Rate Base		RBT		$ 178,989	$ 225,549	$ 5,854,283
Rate of Return				9.30%	3.28%	9.22%
Summer Peak Demand Return				$ 16,640	$ 7,403	$ 539,606
Operation and Maintenance Expenses						
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	$ 11,767	$ 14,827	$ 384,853
Transmission Demand - Summer Peak	TOM	OMTRP	PPSDA	$ 2,864	$ 3,610	$ 93,689
Depreciation Expenses						
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	$ 8,871	$ 11,178	$ 290,132
Transmission Demand - Summer Peak	TDEPR	DETRP	PPSDA	$ 1,942	$ 2,447	$ 63,503
Accretion Expenses						
Production Demand - Summer Peak	TACRT	ACRPDP	PPSDA	$ (1,703)	$ (2,146)	$ (55,711)
Transmission Demand - Summer Peak	TACRT	ACRRP	PPSDA	$ 0	$ 0	$ 1
Property Taxes						
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	$ 895	$ 1,128	$ 29,282
Transmission Demand - Summer Peak	PTAX	PTTRP	PPSDA	$ 163	$ 205	$ 5,322
Other Taxes						
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	$ 628	$ 792	$ 20,547
Transmission Demand - Summer Peak	OTAX	OTTRP	PPSDA	$ 114	$ 144	$ 3,735
Gain Disposition of Allowances						
Production Demand - Summer Peak	GAIN	OTPPDP	PPSDA	$ -	$ -	$ -
Transmission Demand - Summer Peak	GAIN	OTTRP	PPSDA	$ -	$ -	$ -
Specific Assignment of Interruptible Credit				$ -	$ -	$ (1,210,134)
Allocation of Interruptible Credits			INTCRE	$ 1,454	$ 1,886	$ 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	$ 35,136	$ (13,488)
Expense Adjustment				$ (2,065)	$ (1,924)	$ 998
Incremental Income Taxes				6,607.27	2,060.71	(15,684.11)
Total Summer Peak Demand Expenses				$ 34,654	$ 35,272	$ (28,174)
SummerPeak Demand Return				$ 16,640	$ 7,403	$ 539,606
TOTAL SUMMER PEAK DEMAND COSTS				$ 51,293	$ 42,675	$ 511,432

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Winter Peak Demand Costs

12 Months Ended
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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									
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 216,022,926	$ 31,803,548	$ 76,766,399	$ 13,412,524	$ 655,857	$ 39,292,520
Transmission Demand - Winter Peak	RB	RBTRB	PPWDA	$ 45,222,714	$ 6,657,825	$ 16,070,447	$ 2,807,807	$ 137,298	$ 8,225,583
Total Winter Peak Demand Rate Base		RBT		$ 261,245,640	$ 38,461,373	$ 92,836,845	$ 16,220,331	$ 793,155	$ 47,518,103
Rate of Return				6.17%	3.38%	3.17%	8.60%	14.85%	10.12%
Winter Peak Demand Return				$ 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	TOM	OMPPDI	PPWDA	$ 19,706,582	$ 2,901,263	$ 7,002,976	$ 1,223,551	$ 59,830	$ 3,584,440
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 5,696,382	$ 838,639	$ 2,024,279	$ 353,679	$ 17,295	$ 1,036,118
Depreciation Expenses									
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 12,264,019	$ 1,805,546	$ 4,358,170	$ 761,454	$ 37,234	$ 2,230,709
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 3,861,056	$ 568,436	$ 1,372,074	$ 239,727	$ 11,722	$ 702,289
Accretion Expenses									
Production Demand - Winter Peak	TACRT	ACRPDI	PPWDA	$ (2,354,923)	$ (346,699)	$ (836,851)	$ (146,213)	$ (7,150)	$ (428,338)
Transmission Demand - Winter Peak	TACRT	ACRRI	PPWDA	$ 67	$ 10	$ 24	$ 4	$ 0	$ 12
Property Taxes									
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 1,237,762	$ 182,227	$ 439,854	$ 76,851	$ 3,758	$ 225,137
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 323,607	$ 47,642	$ 114,998	$ 20,092	$ 982	$ 58,861
Other Taxes									
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ 868,541	$ 127,869	$ 308,647	$ 53,926	$ 2,637	$ 157,979
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ 227,076	$ 33,431	$ 80,694	$ 14,099	$ 689	$ 41,303
Gain Disposition of Allowances									
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Winter Peak	GAIN	OTTRI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -
Specific Assignment of Interruptible Credit				$ (3,054,983)	$ -	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ 3,054,983	$ 502,540	$ 696,036	$ 217,717	$ 9,070	$ 681,176
State and Federal Income Taxes			TXINCPF	4,607,454.02	40,480.47	(82,816.15)	535,385.00	77,152.32	1,861,717.57
Total Winter Peak Demand Expenses Before Adjustment				$ 46,437,623	$ 6,701,384	$ 15,478,084	$ 3,350,271	$ 213,221	$ 10,151,404
Expense Adjustment				$ (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)	926,074.61
Total Winter Peak Demand Expenses				$ 47,935,698	$ 6,850,430	$ 16,010,324	$ 3,504,033	$ 196,026	$ 10,531,869
Winter Peak Demand Return				$ 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

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Winter Peak Demand Costs

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Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Cost Rate Base									
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 9,163,070	$ 120,503	$ 17,689,740	$ 4,865,293	$ 2,971,737	$ 6,068,514
Transmission Demand - Winter Peak	RB	RBTRB	PPWDA	$ 1,918,217	$ 25,226	$ 3,703,209	$ 1,018,511	$ 622,110	$ 1,270,396
Total Winter Peak Demand Rate Base		RBT		$ 11,081,288	$ 145,730	$ 21,392,949	$ 5,883,804	$ 3,593,847	$ 7,338,910
Rate of Return				9.59%	20.90%	7.18%	8.75%	8.80%	7.04%
Winter Peak Demand Return				$ 1,062,921	$ 30,459	$ 1,536,397	$ 515,073	$ 316,103	$ 516,955
Operation and Maintenance Expenses									
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 835,896	$ 10,993	$ 1,613,738	$ 443,834	$ 271,095	$ 553,597
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 241,624	$ 3,178	$ 466,467	$ 128,295	$ 78,363	$ 160,023
Depreciation Expenses									
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 520,204	$ 6,841	$ 1,004,279	$ 276,212	$ 168,711	$ 344,521
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 163,775	$ 2,154	$ 316,175	$ 86,959	$ 53,115	$ 108,465
Accretion Expenses									
Production Demand - Winter Peak	TACRT	ACRPDI	PPWDA	$ (99,889)	$ (1,314)	$ (192,841)	$ (53,038)	$ (32,396)	$ (66,154)
Transmission Demand - Winter Peak	TACRT	ACRRI	PPWDA	$ 3	$ 0	$ 6	$ 2	$ 1	$ 2
Property Taxes									
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 52,502	$ 690	$ 101,358	$ 27,877	$ 17,027	$ 34,771
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 13,726	$ 181	$ 26,500	$ 7,288	$ 4,452	$ 9,091
Other Taxes									
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ 36,841	$ 484	$ 71,123	$ 19,561	$ 11,948	$ 24,399
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ 9,632	$ 127	$ 18,595	$ 5,114	$ 3,124	$ 6,379
Gain Disposition of Allowances									
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Winter Peak	GAIN	OTTRI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -
Specific Assignment of Interruptible Credit				$ (120,921)	$ -	$ (181,103)	$ (332,692)	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ 161,934	$ 2,428	$ 324,937	$ 90,092	$ 58,286	$ 111,708
State and Federal Income Taxes			TXINCPF	441,553.30	14,950.77	459,461.49	189,703.77	109,542.21	159,293.84
Total Winter Peak Demand Expenses Before Adjustment				$ 2,256,882	$ 40,713	$ 4,028,695	$ 889,208	$ 743,269	$ 1,446,094
Expense Adjustment				$ (124,065)	$ 10,340	$ (249,090)	$ (56,182)	$ (44,687)	$ (108,967)
Incremental Income Taxes				167,889.75	3,818.37	386,825.56	102,793.34	70,483.41	124,065.05
Total Winter Peak Demand Expenses				$ 2,300,707	$ 54,871	$ 4,166,430	$ 935,820	$ 768,865	$ 1,461,192
Winter Peak Demand Return				$ 1,062,921	$ 30,459	$ 1,536,397	$ 515,073	$ 316,103	$ 516,955
TOTAL WINTER PEAK DEMAND COSTS				$ 3,363,628	$ 85,330	$ 5,702,827	$ 1,450,893	$ 1,084,968	$ 1,978,147

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Description	Ref	Name	Allocation Vector	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	All Electric School AES
Net Cost Rate Base									
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 1,422,817	$ 1,255,809	$ 566,513	$ 1,590,048	$ 147,417	$ 147,417
Transmission Demand - Winter Peak	RB	RBTRB	PPWDA	$ 297,856	$ 262,894	$ 118,595	$ 332,864	$ 30,861	$ 30,861
Total Winter Peak Demand Rate Base		RBT		$ 1,720,672	$ 1,518,702	$ 685,108	$ 1,922,912	$ 178,278	$ 178,278
Rate of Return				12.95%	11.47%	9.46%	10.05%	-11.62%	16.22%
Winter Peak Demand Return				$ 222,865	$ 174,153	$ 64,823	$ 193,329	$ (20,723)	$ 28,924
Operation and Maintenance Expenses									
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 129,796	$ 114,561	$ 51,680	$ 145,051	$ 13,448	$ 13,448
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 37,519	$ 33,115	$ 14,939	$ 41,929	$ 3,887	$ 3,887
Depreciation Expenses									
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 80,776	$ 71,295	$ 32,162	$ 90,270	$ 8,369	$ 8,369
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 25,431	$ 22,446	$ 10,125	$ 28,420	$ 2,635	$ 2,635
Accretion Expenses									
Production Demand - Winter Peak	TACRT	ACRPDI	PPWDA	$ (15,511)	$ (13,690)	$ (6,176)	$ (17,334)	$ (1,607)	$ (1,607)
Transmission Demand - Winter Peak	TACRT	ACRRI	PPWDA	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Property Taxes									
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 8,152	$ 7,195	$ 3,246	$ 9,111	$ 845	$ 845
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 2,131	$ 1,881	$ 849	$ 2,382	$ 221	$ 221
Other Taxes									
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ 5,721	$ 5,049	$ 2,278	$ 6,393	$ 593	$ 593
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ 1,496	$ 1,320	$ 595	$ 1,671	$ 155	$ 155
Gain Disposition of Allowances									
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Winter Peak	GAIN	OTTRI	PPWDA	$ -	$ -	$ -	$ -	$ -	$ -
Specific Assignment of Interruptible Credit				$ -	$ -	$ -	$ -	$ -	$ -
Allocation of Interruptible Credits			INTCRE	$ 21,163	$ 18,544	$ 8,913	$ 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				$ 394,482	$ 333,310	$ 142,528	$ 406,953	$ 14,742	$ 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				$ 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				$ 619,249	$ 504,274	$ 212,569	$ 572,016	$ (5,202)	$ 83,560

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Net Cost Rate Base						
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	$ 147,417	$ 335,625	$ 5,579,260
Transmission Demand - Winter Peak	RB	RBTRB	PPWDA	$ 30,861	$ 70,261	$ 1,167,975
Total Winter Peak Demand Rate Base		RBT		$ 178,278	$ 405,886	$ 6,747,235
Rate of Return				9.30%	3.28%	9.22%
Winter Peak Demand Return				$ 16,573	$ 13,322	$ 621,912
Operation and Maintenance Expenses						
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	$ 13,448	$ 30,617	$ 508,965
Transmission Demand - Winter Peak	TOM	OMTRI	PPWDA	$ 3,887	$ 8,850	$ 147,121
Depreciation Expenses						
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	$ 8,369	$ 19,054	$ 316,745
Transmission Demand - Winter Peak	TDEPR	DETRI	PPWDA	$ 2,635	$ 5,999	$ 99,720
Accretion Expenses						
Production Demand - Winter Peak	TACRT	ACRPDI	PPWDA	$ (1,607)	$ (3,659)	$ (60,821)
Transmission Demand - Winter Peak	TACRT	ACRRI	PPWDA	$ 0	$ 0	$ 2
Property Taxes						
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	$ 845	$ 1,923	$ 31,968
Transmission Demand - Winter Peak	PTAX	PTTRI	PPWDA	$ 221	$ 503	$ 8,358
Other Taxes						
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	$ 593	$ 1,349	$ 22,432
Transmission Demand - Winter Peak	OTAX	OTTRI	PPWDA	$ 155	$ 353	$ 5,865
Gain Disposition of Allowances						
Production Demand - Winter Peak	GAIN	OTPPDI	PPWDA	$ -	$ -	$ -
Transmission Demand - Winter Peak	GAIN	OTTRI	PPWDA	$ -	$ -	$ -
Specific Assignment of Interruptible Credit				$ -	$ -	$ (2,420,268)
Allocation of Interruptible Credits			INTCRE	$ 2,909	$ 3,771	$ 88,047
State and Federal Income Taxes			TXINCPF	3,104.02	1,918.39	365,660.78
Total Winter Peak Demand Expenses Before Adjustment				$ 34,558	$ 70,679	$ (886,206)
Expense Adjustment				$ (2,370)	$ (3,871)	$ 65,545
Incremental Income Taxes				6,581.01	3,708.33	(18,076.40)
Total Winter Peak Demand Expenses				$ 38,770	$ 70,517	$ (838,737)
Winter Peak Demand Return				$ 16,573	$ 13,322	$ 621,912
TOTAL WINTER PEAK DEMAND COSTS				$ 55,343	$ 83,839	$ (216,825)

OFFICE OF THE A[illegible]EY GENERAL
KUCost of Service Study
Off-Peak Demand Costs

12 Months Ended
September 30, 2003

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									
Production Demand - Off Peak	RB	RBPPDB	BDEM	$ 434,204,906	$ 69,245,820	$ 79,733,824	$ 28,961,152	$ 1,322,981	$ 103,062,202
Transmission Demand - Off Peak	RB	RBTRB	BDEM	$ 85,009,210	$ 13,557,038	$ 15,610,393	$ 5,670,053	$ 259,015	$ 20,177,654
Total Off Peak Demand Rate Base		RBT		$ 519,214,115	$ 82,802,858	$ 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				$ 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	TOM	OMPPDB	BDEM	$ 41,230,870	$ 6,575,387	$ 7,571,298	$ 2,750,069	$ 125,627	$ 9,786,495
Transmission Demand - Off Peak	TOM	OMTRB	BDEM	$ 10,708,003	$ 1,707,683	$ 1,966,330	$ 714,216	$ 32,626	$ 2,541,635
Depreciation Expenses									
Production Demand - Off Peak	TDEPR	DEPPDB	BDEM	$ 24,650,611	$ 3,931,213	$ 4,526,636	$ 1,644,178	$ 75,108	$ 5,851,031
Transmission Demand - Off Peak	TDEPR	DETRB	BDEM	$ 7,257,974	$ 1,157,482	$ 1,332,795	$ 484,102	$ 22,114	$ 1,722,741
Accretion Expenses									
Production Demand - Off Peak	TACRT	ACRPDB	BDEM	$ (4,733,383)	$ (754,867)	$ (869,200)	$ (315,713)	$ (14,422)	$ (1,123,508)
Transmission Demand - Off Peak	TACRT	ACRRB	BDEM	$ 126	$ 20	$ 23	$ 8	$ 0	$ 30
Property Taxes									
Production Demand - Off Peak	PTAX	PTPPDB	BDEM	$ 2,487,894	$ 396,763	$ 456,857	$ 165,941	$ 7,580	$ 590,523
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	$ 608,314	$ 97,012	$ 111,706	$ 40,574	$ 1,853	$ 144,388
Other Taxes									
Production Demand - Off Peak	OTAX	OTPPDB	BDEM	$ 1,745,762	$ 278,409	$ 320,577	$ 116,441	$ 5,319	$ 414,371
Transmission Demand - Off Peak	OTAX	OTTRB	BDEM	$ 426,855	$ 68,074	$ 78,384	$ 28,471	$ 1,301	$ 101,318
Gain Disposition of Allowances									
Production Demand - Off Peak	GAIN	OTPPDB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Off Peak	GAIN	OTTRB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	9,157,110.37	87,149.73	(85,052.88)	1,143,073.29	153,884.96	4,828,429.39
Total Off Peak Demand Expenses Before Adjustment				$ 93,540,138	$ 13,544,326	$ 15,410,354	$ 6,771,360	$ 410,992	$ 24,857,454
Expense Adjustment				$ (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	1,364,882.86	545,380.25	(15,040.54)	2,401,806.77
Total Off Peak Demand Expenses				$ 96,450,597	$ 13,915,376	$ 15,981,974	$ 7,111,232	$ 377,342	$ 25,923,240
Off Peak Demand Return				$ 32,023,341	$ 2,796,095	$ 3,026,201	$ 2,977,311	$ 234,987	$ 12,469,782
TOTAL OFF PEAK DEMAND COSTS				$ 128,473,938	$ 16,711,471	$ 19,008,175	$ 10,088,542	$ 612,329	$ 38,393,022

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Cost Rate Base									
Production Demand - Off Peak	RB	RBPPDB	BDEM	$ 25,328,811	$ 382,532	$ 52,812,302	$ 15,350,063	$ 9,700,993	$ 18,357,836
Transmission Demand - Off Peak	RB	RBTRB	BDEM	$ 4,958,908	$ 74,893	$ 10,339,662	$ 3,005,256	$ 1,899,273	$ 3,594,121
Total Off Peak Demand Rate Base		RBT		$ 30,287,719	$ 457,425	$ 63,151,965	$ 18,355,319	$ 11,600,267	$ 21,951,958
Rate of Return				9.59%	20.90%	7.18%	8.75%	8.80%	7.04%
Off Peak Demand Return				$ 2,905,210	$ 95,606	$ 4,535,442	$ 1,606,839	$ 1,020,321	$ 1,546,303
Operation and Maintenance Expenses									
Production Demand - Off Peak	TOM	OMPPDB	BDEM	$ 2,405,152	$ 36,324	$ 5,014,907	$ 1,457,599	$ 921,179	$ 1,743,208
Transmission Demand - Off Peak	TOM	OMTRB	BDEM	$ 624,638	$ 9,434	$ 1,302,413	$ 378,551	$ 239,238	$ 452,726
Depreciation Expenses									
Production Demand - Off Peak	TDEPR	DEPPDB	BDEM	$ 1,437,963	$ 21,717	$ 2,998,252	$ 871,451	$ 550,743	$ 1,042,208
Transmission Demand - Off Peak	TDEPR	DETRB	BDEM	$ 423,385	$ 6,394	$ 882,787	$ 256,585	$ 162,157	$ 306,861
Accretion Expenses									
Production Demand - Off Peak	TACRT	ACRPDB	BDEM	$ (276,116)	$ (4,170)	$ (575,721)	$ (167,335)	$ (105,753)	$ (200,124)
Transmission Demand - Off Peak	TACRT	ACRRB	BDEM	$ 7	$ 0	$ 15	$ 4	$ 3	$ 5
Property Taxes									
Production Demand - Off Peak	PTAX	PTPPDB	BDEM	$ 145,128	$ 2,192	$ 302,602	$ 87,952	$ 55,584	$ 105,186
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	$ 35,485	$ 536	$ 73,989	$ 21,505	$ 13,591	$ 25,719
Other Taxes									
Production Demand - Off Peak	OTAX	OTPPDB	BDEM	$ 101,837	$ 1,538	$ 212,337	$ 61,716	$ 39,004	$ 73,809
Transmission Demand - Off Peak	OTAX	OTTRB	BDEM	$ 24,900	$ 376	$ 51,918	$ 15,090	$ 9,537	$ 18,047
Gain Disposition of Allowances									
Production Demand - Off Peak	GAIN	OTPPDB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Off Peak	GAIN	OTTRB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	1,206,867.15	46,928.34	1,356,329.86	591,806.47	353,581.77	476,475.61
Total Off Peak Demand Expenses Before Adjustment				$ 6,129,248	$ 121,269	$ 11,619,830	$ 3,574,925	$ 2,238,865	$ 4,044,123
Expense Adjustment				$ (336,936)	$ 30,800	$ (718,443)	$ (225,870)	$ (135,209)	$ (304,736)
Incremental Income Taxes				458,881.47	11,985.31	1,141,908.67	320,677.68	227,507.27	371,100.15
Total Off Peak Demand Expenses				$ 6,251,193	$ 164,055	$ 12,043,295	$ 3,669,733	$ 2,331,163	$ 4,110,486
Off Peak Demand Return				$ 2,905,210	$ 95,606	$ 4,535,442	$ 1,606,839	$ 1,020,321	$ 1,546,303
TOTAL OFF PEAK DEMAND COSTS				$ 9,156,403	$ 259,661	$ 16,578,737	$ 5,276,572	$ 3,351,484	$ 5,656,789

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Off-Peak Demand Costs

12 Months Ended
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Description	Ref	Name	Allocation Vector	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	All Elcetric School AES
Net Cost Rate Base									
Production Demand - Off Peak	RB	RBPPDB	BDEM	$ 3,242,964	$ 2,834,738	$ 1,428,578	$ 3,345,166	$ 340,508	$ 2,637,374
Transmission Demand - Off Peak	RB	RBTRB	BDEM	$ 634,912	$ 554,989	$ 279,689	$ 654,921	$ 66,665	$ 516,348
Total Off Peak Demand Rate Base		RBT		$ 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	TOM	OMPPDB	BDEM	$ 307,943	$ 269,179	$ 135,654	$ 317,647	$ 32,334	$ 250,438
Transmission Demand - Off Peak	TOM	OMTRB	BDEM	$ 79,975	$ 69,908	$ 35,230	$ 82,496	$ 8,397	$ 65,041
Depreciation Expenses									
Production Demand - Off Peak	TDEPR	DEPPDB	BDEM	$ 184,109	$ 160,933	$ 81,103	$ 189,911	$ 19,331	$ 149,729
Transmission Demand - Off Peak	TDEPR	DETRB	BDEM	$ 54,208	$ 47,384	$ 23,879	$ 55,916	$ 5,692	$ 44,085
Accretion Expenses									
Production Demand - Off Peak	TACRT	ACRPDB	BDEM	$ (35,352)	$ (30,902)	$ (15,573)	$ (36,467)	$ (3,712)	$ (28,751)
Transmission Demand - Off Peak	TACRT	ACRRB	BDEM	$ 1	$ 1	$ 0	$ 1	$ 0	$ 1
Property Taxes									
Production Demand - Off Peak	PTAX	PTPPDB	BDEM	$ 18,581	$ 16,242	$ 8,185	$ 19,167	$ 1,951	$ 15,112
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	$ 4,543	$ 3,971	$ 2,001	$ 4,687	$ 477	$ 3,695
Other Taxes									
Production Demand - Off Peak	OTAX	OTPPDB	BDEM	$ 13,039	$ 11,397	$ 5,744	$ 13,450	$ 1,369	$ 10,604
Transmission Demand - Off Peak	OTAX	OTTRB	BDEM	$ 3,188	$ 2,787	$ 1,404	$ 3,289	$ 335	$ 2,593
Gain Disposition of Allowances									
Production Demand - Off Peak	GAIN	OTPPDB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Demand - Off Peak	GAIN	OTTRB	BDEM	$ -	$ -	$ -	$ -	$ -	$ -
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)
Incremental Income Taxes				78,213.76	68,490.19	33,298.36	73,060.26	3,530.94	-
Total Off Peak Demand Expenses				$ 858,143	$ 706,959	$ 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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Off-Peak Demand Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Net Cost Rate Base						
Production Demand - Off Peak	RB	RBPPDB	BDEM	$ 452,350	$ 447,708	$ 12,195,702
Transmission Demand - Off Peak	RB	RBTRB	BDEM	$ 88,562	$ 87,653	$ 2,387,691
Total Off Peak Demand Rate Base		RBT		$ 540,912	$ 535,361	$ 14,583,392
Rate of Return				9.30%	3.28%	9.22%
Off Peak Demand Return				$ 50,285	$ 17,572	$ 1,344,193
Operation and Maintenance Expenses						
Production Demand - Off Peak	TOM	OMPPDB	BDEM	$ 42,954	$ 42,513	$ 1,158,069
Transmission Demand - Off Peak	TOM	OMTRB	BDEM	$ 11,155	$ 11,041	$ 300,760
Depreciation Expenses						
Production Demand - Off Peak	TDEPR	DEPPDB	BDEM	$ 25,681	$ 25,417	$ 692,372
Transmission Demand - Off Peak	TDEPR	DETRB	BDEM	$ 7,561	$ 7,484	$ 203,858
Accretion Expenses						
Production Demand - Off Peak	TACRT	ACRPDB	BDEM	$ (4,931)	$ (4,881)	$ (132,949)
Transmission Demand - Off Peak	TACRT	ACRRB	BDEM	$ 0	$ 0	$ 4
Property Taxes						
Production Demand - Off Peak	PTAX	PTPPDB	BDEM	$ 2,592	$ 2,565	$ 69,879
Transmission Demand - Off Peak	PTAX	PTTRB	BDEM	$ 634	$ 627	$ 17,086
Other Taxes						
Production Demand - Off Peak	OTAX	OTPPDB	BDEM	$ 1,819	$ 1,800	$ 49,034
Transmission Demand - Off Peak	OTAX	OTTRB	BDEM	$ 445	$ 440	$ 11,989
Gain Disposition of Allowances						
Production Demand - Off Peak	GAIN	OTPPDB	BDEM	$ -	$ -	$ -
Transmission Demand - Off Peak	GAIN	OTTRB	BDEM	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	9,417.88	2,530.35	790,334.80
Total Off Peak Demand Expenses Before Adjustment				$ 97,327	$ 89,538	$ 3,160,438
Expense Adjustment				$ (6,674)	$ (4,903)	$ (233,750)
Incremental Income Taxes				19,967.40	4,891.26	(39,070.11)
Total Off Peak Demand Expenses				$ 110,621	$ 89,526	$ 2,887,618
Off Peak Demand Return				$ 50,285	$ 17,572	$ 1,344,193
TOTAL OFF PEAK DEMAND COSTS				$ 160,906	$ 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

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 Poles	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	RB	RBDSG	NCPP	$ 54,478,024	$ 10,897,969	$ 15,997,208	$ 6,043,045	$ 250,725	$ 10,934,665
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 54,024,700	$ 10,807,285	$ 15,864,091	$ 5,992,760	$ 248,638	$ 10,843,675
Secondary Demand	RB	RBDSLD	SICD	$ 13,691,288	$ 3,664,768	$ 4,888,842	$ 2,811,817	$ -	$ 1,913,074
Distribution Line Transformers	RB	RBDLTD	SICD	$ 56,005,810	$ 14,991,159	$ 19,998,377	$ 11,502,063	$ -	$ 7,825,654
Total Non-Time Differentiated Demand Rate Base		RBT		$ 178,199,823	$ 40,361,181	$ 56,748,518	$ 26,349,684	$ 499,363	$ 31,517,068
Rate of Return				6.17%	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	TOM	OMDSG	NCPP	$ 4,452,149	$ 890,623	$ 1,307,352	$ 493,860	$ 20,490	$ 893,622
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 8,052,987	$ 1,610,947	$ 2,364,721	$ 893,288	$ 37,062	$ 1,616,371
Secondary Demand	TOM	OMDSLD	SICD	$ 2,295,176	$ 614,353	$ 819,554	$ 471,366	$ -	$ 320,703
Distribution Line Transformers	TOM	OMDLTD	SICD	$ 3,137,351	$ 839,780	$ 1,120,276	$ 644,326	$ -	$ 438,380
Depreciation Expenses									
Distribution Poles	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TDEPR	DEDSG	NCPP	$ 3,256,551	$ 651,452	$ 956,270	$ 361,237	$ 14,988	$ 653,645
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 3,223,990	$ 644,938	$ 946,709	$ 357,625	$ 14,838	$ 647,110
Secondary Demand	TDEPR	DEDSLD	SICD	$ 815,119	$ 218,184	$ 291,060	$ 167,403	$ -	$ 113,896
Distribution Line Transformers	TDEPR	DEDLTD	SICD	$ 3,358,702	$ 899,029	$ 1,199,315	$ 689,786	$ -	$ 469,309
Accretion Expenses									
Distribution Poles	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Distribution Poles	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	PTAX	PTDSG	NCPP	$ 276,463	$ 55,305	$ 81,182	$ 30,667	$ 1,272	$ 56,491
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 273,699	$ 54,752	$ 80,370	$ 30,360	$ 1,260	$ 54,936
Secondary Demand	PTAX	PTDSLD	SICD	$ 69,199	$ 18,523	$ 24,709	$ 14,212	$ -	$ 9,669
Distribution Line Transformers	PTAX	PTDLTD	SICD	$ 285,135	$ 76,323	$ 101,815	$ 58,559	$ -	$ 39,842

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Cost Rate Base									
Distribution Poles	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	RB	RBDSG	NCPP	$ 2,640,281	$ -	$ 4,597,714	$ -	$ -	$ 1,419,059
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 2,618,311	$ -	$ 4,559,455	$ -	$ -	$ 1,407,251
Secondary Demand	RB	RBDSLD	SICD	$ -	$ -	$ -	$ -	$ 115,430	$ -
Distribution Line Transformers	RB	RBDLTD	SICD	$ -	$ -	$ -	$ -	$ 472,180	$ -
Total Non-Time Differentiated Demand Rate Base		RBT		$ 5,258,592	$ -	$ 9,157,169	$ -	$ 587,610	$ 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	$ -	$ 51,684	$ 199,086
Operation and Maintenance Expenses									
Distribution Poles	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TOM	OMDSG	NCPP	$ 215,774	$ -	$ 375,743	$ -	$ -	$ 115,971
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 390,289	$ -	$ 679,638	$ -	$ -	$ 209,766
Secondary Demand	TOM	OMDSLD	SICD	$ -	$ -	$ -	$ -	$ 19,350	$ -
Distribution Line Transformers	TOM	OMDLTD	SICD	$ -	$ -	$ -	$ -	$ 26,451	$ -
Depreciation Expenses									
Distribution Poles	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TDEPR	DEDSG	NCPP	$ 157,829	$ -	$ 274,839	$ -	$ -	$ 84,828
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 156,251	$ -	$ 272,091	$ -	$ -	$ 83,979
Secondary Demand	TDEPR	DEDSLD	SICD	$ -	$ -	$ -	$ -	$ 6,872	$ -
Distribution Line Transformers	TDEPR	DEDLTD	SICD	$ -	$ -	$ -	$ -	$ 28,317	$ -
Accretion Expenses									
Distribution Poles	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Distribution Poles	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	PTAX	PTDSG	NCPP	$ 13,399	$ -	$ 23,332	$ -	$ -	$ 7,201
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 13,265	$ -	$ 23,099	$ -	$ -	$ 7,129
Secondary Demand	PTAX	PTDSLD	SICD	$ -	$ -	$ -	$ -	$ 583	$ -
Distribution Line Transformers	PTAX	PTDLTD	SICD	$ -	$ -	$ -	$ -	$ 2,404	$ -

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Description	Ref	Name	Allocation Vector	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	All Electric School AES
Net Cost Rate Base									
Distribution Poles	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	RB	RBDSG	NCPP	$ 404,724	$ -	$ 186,947	$ -	$ 66,419	$ 66,419
Distribution Primary & Secondary Lines									
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 401,356	$ -	$ 185,392	$ -	$ 65,867	$ 65,867
Secondary Demand	RB	RBDSLD	SICD	$ -	$ -	$ -	$ -	$ 30,905	$ 30,905
Distribution Line Transformers	RB	RBDLTD	SICD	$ -	$ -	$ -	$ -	$ 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	$ -	$ 35,230	$ -	$ (33,664)	$ 46,987
Operation and Maintenance Expenses									
Distribution Poles	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TOM	OMDSG	NCPP	$ 33,076	$ -	$ 15,278	$ -	$ 5,428	$ 5,428
Distribution Primary & Secondary Lines									
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 59,827	$ -	$ 27,635	$ -	$ 9,818	$ 9,818
Secondary Demand	TOM	OMDSLD	SICD	$ -	$ -	$ -	$ -	$ 5,181	$ 5,181
Distribution Line Transformers	TOM	OMDLTD	SICD	$ -	$ -	$ -	$ -	$ 7,082	$ 7,082
Depreciation Expenses									
Distribution Poles	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TDEPR	DEDSG	NCPP	$ 24,193	$ -	$ 11,175	$ -	$ 3,970	$ 3,970
Distribution Primary & Secondary Lines									
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 23,951	$ -	$ 11,063	$ -	$ 3,931	$ 3,931
Secondary Demand	TDEPR	DEDSLD	SICD	$ -	$ -	$ -	$ -	$ 1,840	$ 1,840
Distribution Line Transformers	TDEPR	DEDLTD	SICD	$ -	$ -	$ -	$ -	$ 7,581	$ 7,581
Accretion Expenses									
Distribution Poles	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Distribution Poles	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	PTAX	PTDSG	NCPP	$ 2,054	$ -	$ 949	$ -	$ 337	$ 337
Distribution Primary & Secondary Lines									
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 2,033	$ -	$ 939	$ -	$ 334	$ 334
Secondary Demand	PTAX	PTDSLD	SICD	$ -	$ -	$ -	$ -	$ 156	$ 156
Distribution Line Transformers	PTAX	PTDLTD	SICD	$ -	$ -	$ -	$ -	$ 644	$ 644

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12 Months Ended
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Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Net Cost Rate Base						
Distribution Poles	RB	RBDPS	NCPP	$ -	$ -	$ -
Distribution Substation	RB	RBDSG	NCPP	$ 66,419	$ 54,248	$ 431,944
Distribution Primary & Secondary Lines						
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	$ 65,867	$ 53,797	$ 428,350
Secondary Demand	RB	RBDSLD	SICD	$ 30,905	$ 157,929	$ -
Distribution Line Transformers	RB	RBDLTD	SICD	$ 126,419	$ 646,025	$ -
Total Non-Time Differentiated Demand Rate Base		RBT		$ 289,610	$ 911,999	$ 860,294
Rate of Return				9.30%	3.28%	9.22%
Non-Time Differentiated Demand Return				$ 26,923	$ 29,934	$ 79,296
Operation and Maintenance Expenses						
Distribution Poles	TOM	OMDPS	NCPP	$ -	$ -	$ -
Distribution Substation	TOM	OMDSG	NCPP	$ 5,428	$ 4,433	$ 35,300
Distribution Primary & Secondary Lines						
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	$ 9,818	$ 8,019	$ 63,850
Secondary Demand	TOM	OMDSLD	SICD	$ 5,181	$ 26,475	$ -
Distribution Line Transformers	TOM	OMDLTD	SICD	$ 7,082	$ 36,189	$ -
Depreciation Expenses						
Distribution Poles	TDEPR	DEDPS	NCPP	$ -	$ -	$ -
Distribution Substation	TDEPR	DEDSG	NCPP	$ 3,970	$ 3,243	$ 25,820
Distribution Primary & Secondary Lines						
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	$ 3,931	$ 3,210	$ 25,562
Secondary Demand	TDEPR	DEDSLD	SICD	$ 1,840	$ 9,402	$ -
Distribution Line Transformers	TDEPR	DEDLTD	SICD	$ 7,581	$ 38,743	$ -
Accretion Expenses						
Distribution Poles	TACRTN	ACRPS	NCPP	$ -	$ -	$ -
Distribution Substation	TACRTN	ACRSG	NCPP	$ -	$ -	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	$ -	$ -	$ -
Secondary Demand	TACRTN	ACRSLD	SICD	$ -	$ -	$ -
Distribution Line Transformers	TACRTN	ACRLTD	SICD	$ -	$ -	$ -
Property Taxes						
Distribution Poles	PTAX	PTDPS	NCPP	$ -	$ -	$ -
Distribution Substation	PTAX	PTDSG	NCPP	$ 337	$ 275	$ 2,192
Distribution Primary & Secondary Lines						
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	$ 334	$ 273	$ 2,170
Secondary Demand	PTAX	PTDSLD	SICD	$ 156	$ 798	$ -
Distribution Line Transformers	PTAX	PTDLTD	SICD	$ 644	$ 3,289	$ -

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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
Other Taxes									
Distribution Poles	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OTAX	OTDSG	NCPP	$ 193,995	$ 38,807	$ 56,966	$ 21,519	$ 893	$ 38,938
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 192,055	$ 38,419	$ 56,396	$ 21,304	$ 884	$ 38,549
Secondary Demand	OTAX	OTDSLD	SICD	$ 48,557	$ 12,997	$ 17,339	$ 9,972	$ -	$ 6,785
Distribution Line Transformers	OTAX	OTDLTD	SICD	$ 200,080	$ 53,556	$ 71,444	$ 41,091	$ -	$ 27,957
Gain Disposition of Allowances									
Distribution Poles	GAIN	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	GAIN	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	GAIN	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	GAIN	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	GAIN	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	GAIN	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
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
Total Non-Time Diff Demand Expenses Before Adjustment				$ 33,274,028	$ 6,760,467	$ 9,444,855	$ 5,176,302	$ 140,261	$ 6,660,014
Expense Adjustment				$ (1,784,470)	$ (384,143)	$ (486,182)	$ (157,099)	$ (6,351)	$ (357,958)
Incremental Income Taxes				2,720,621.39	556,002.68	812,373.12	414,960.95	(4,747.61)	614,232.35
Total Non-Time Differentiated Demand Expenses				$ 34,210,179	$ 6,932,326	$ 9,771,046	$ 5,434,164	$ 129,163	$ 6,916,289
Non-Time Differentiated Demand Return				$ 10,990,752	$ 1,362,920	$ 1,801,183	$ 2,265,333	$ 74,175	$ 3,188,992
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				$ 45,200,931	$ 8,295,247	$ 11,572,229	$ 7,699,496	$ 203,337	$ 10,105,281

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12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Other Taxes									
Distribution Poles	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OTAX	OTDSG	NCPP	$ 9,402	$ -	$ 16,372	$ -	$ -	$ 5,053
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 9,308	$ -	$ 16,209	$ -	$ -	$ 5,003
Secondary Demand	OTAX	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ 409	$ -
Distribution Line Transformers	OTAX	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ 1,687	$ -
Gain Disposition of Allowances									
Distribution Poles	GAIN	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	GAIN	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	GAIN	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	GAIN	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	GAIN	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	GAIN	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	209,537.81	-	196,670.71	-	17,910.65	61,346.13
Total Non-Time Diff Demand Expenses Before Adjustment				$ 1,175,054	$ -	$ 1,877,994	$ -	$ 103,985	$ 580,277
Expense Adjustment				$ (64,595)	$ -	$ (116,115)	$ -	$ (6,280)	$ (43,726)
Incremental Income Taxes				79,671.59	-	165,579.19	-	11,524.36	47,779.07
Total Non-Time Differentiated Demand Expenses				$ 1,190,130	$ -	$ 1,927,458	$ -	$ 109,229	$ 584,331
Non-Time Differentiated Demand Return				$ 504,406	$ -	$ 657,649	$ -	$ 51,684	$ 199,086
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				$ 1,694,537	$ -	$ 2,585,107	$ -	$ 160,913	$ 783,417

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12 Months Ended
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Description	Ref	Name	Allocation Vector	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	All Electric School AES
Other Taxes									
Distribution Poles	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	OTAX	OTDSG	NCPP	$ 1,441	$ -	$ 666	$ -	$ 237	$ 237
Distribution Primary & Secondary Lines									
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 1,427	$ -	$ 659	$ -	$ 234	$ 234
Secondary Demand	OTAX	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ 110	$ 110
Distribution Line Transformers	OTAX	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ 452	$ 452
Gain Disposition of Allowances									
Distribution Poles	GAIN	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Substation	GAIN	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines									
Primary Specific	GAIN	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Primary Demand	GAIN	OTDPLD	NCPP	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Demand	GAIN	OTDSLD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	GAIN	OTDLTD	SICD	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	45,820.09	-	12,998.34	-	(26,449.96)	28,229.12
Total Non-Time Diff Demand Expenses Before Adjustment				$ 193,822	$ -	$ 81,362	$ -	$ 20,884	$ 75,563
Expense Adjustment				$ (16,117)	$ -	$ (4,645)	$ -	$ (1,087)	$ (3,435)
Incremental Income Taxes				16,258.01	-	7,257.81	-	2,511.45	-
Total Non-Time Differentiated Demand Expenses				$ 193,963	$ -	$ 83,976	$ -	$ 22,308	$ 72,128
Non-Time Differentiated Demand Return				$ 104,405	$ -	$ 35,230	$ -	$ (33,664)	$ 46,987
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				$ 298,368	$ -	$ 119,205	$ -	$ (11,356)	$ 119,114

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Non-Time-Differentiated Demand Costs

12 Months Ended
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Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Other Taxes						
Distribution Poles	OTAX	OTDPS	NCPP	$ -	$ -	$ -
Distribution Substation	OTAX	OTDSG	NCPP	$ 237	$ 193	$ 1,538
Distribution Primary & Secondary Lines						
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	$ 234	$ 191	$ 1,523
Secondary Demand	OTAX	OTDSLD	SICD	$ 110	$ 560	$ -
Distribution Line Transformers	OTAX	OTDLTD	SICD	$ 452	$ 2,308	$ -
Gain Disposition of Allowances						
Distribution Poles	GAIN	OTDPS	NCPP	$ -	$ -	$ -
Distribution Substation	GAIN	OTDSG	NCPP	$ -	$ -	$ -
Distribution Primary & Secondary Lines						
Primary Specific	GAIN	OTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	GAIN	OTDPLD	NCPP	$ -	$ -	$ -
Secondary Demand	GAIN	OTDSLD	SICD	$ -	$ -	$ -
Distribution Line Transformers	GAIN	OTDLTD	SICD	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	5,042.43	4,310.50	46,622.92
Total Non-Time Diff Demand Expenses Before Adjustment				$ 52,376	$ 141,912	$ 204,579
Expense Adjustment				$ (3,591)	$ (7,771)	$ (15,131)
Incremental Income Taxes				10,690.75	8,332.37	(2,304.80)
Total Non-Time Differentiated Demand Expenses				$ 59,476	$ 142,473	$ 187,143
Non-Time Differentiated Demand Return				$ 26,923	$ 29,934	$ 79,296
TOTAL NON-TIME DIFFERENTIATED DEMAND COSTS				$ 86,399	$ 172,408	$ 266,439

OFFICE OF THE A'i .EY GENERAL
KU Cost of Service Study
Energy Costs

12 Months Ended
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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									
Production Energy - Off Peak	RB	RBPPEB	E01	$ 91,561,386	$ 14,601,961	$ 16,813,581	$ 6,107,078	$ 278,979	$ 21,732,868
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Energy Rate Base		RBT		$ 91,561,386	$ 14,601,961	$ 16,813,581	$ 6,107,078	$ 278,979	$ 21,732,868
Rate of Return				6.17%	3.38%	3.17%	8.60%	14.85%	10.12%
Energy Return				$ 5,647,191	$ 493,080	$ 533,659	$ 525,037	$ 41,439	$ 2,198,997
Operation and Maintenance Expenses									
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 370,564,379	$ 59,096,601	$ 68,047,400	$ 24,716,375	$ 1,129,074	$ 87,956,586
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Production Energy - Off Peak	TACRT	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRT	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRT	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes									
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Production Energy - Off Peak	GAIN	OTPPEB	E01	$ (246,288)	$ (39,277)	$ (45,226)	$ (16,427)	$ (750)	$ (58,459)
Production Energy - Winter Peak	GAIN	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	GAIN	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	1,614,820.73	15,368.52	(14,998.74)	201,576.52	27,137.01	851,474.71
Total Energy Expenses Before Adjustment				$ 371,932,911	$ 59,072,892	$ 67,987,175	$ 24,901,524	$ 1,155,461	$ 88,749,602
Expense Adjustment				$ (19,946,585)	$ (3,356,628)	$ (3,499,702)	$ (755,754)	$ (52,318)	$ (4,770,049)
Incremental Income Taxes				1,397,890.64	201,151.94	240,691.77	96,175.68	(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				$ 5,647,191	$ 493,080	$ 533,659	$ 525,037	$ 41,439	$ 2,198,997
TOTAL ENERGY COSTS				$ 359,031,408	$ 56,410,297	$ 65,261,824	$ 24,766,984	$ 1,141,929	$ 86,602,099

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KU Cost of Service Study
Energy Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Cost Rate Base									
Production Energy - Off Peak	RB	RBPPEB	E01	$ 5,341,121	$ 80,665	$ 11,136,603	$ 3,236,889	$ 2,045,662	$ 3,871,142
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Energy Rate Base		RBT		$ 5,341,121	$ 80,665	$ 11,136,603	$ 3,236,889	$ 2,045,662	$ 3,871,142
Rate of Return				9.59%	20.90%	7.18%	8.75%	8.80%	7.04%
Energy Return				$ 512,322	$ 16,860	$ 799,808	$ 283,360	$ 179,930	$ 272,684
Operation and Maintenance Expenses									
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 21,616,418	$ 326,465	$ 45,071,711	$ 13,100,236	$ 8,279,139	$ 15,667,166
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Production Energy - Off Peak	TACRT	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRT	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRT	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes									
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Production Energy - Off Peak	GAIN	OTPPEB	E01	$ (14,367)	$ (217)	$ (29,956)	$ (8,707)	$ (5,503)	$ (10,413)
Production Energy - Winter Peak	GAIN	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	GAIN	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	212,826.32	8,275.63	239,183.48	104,362.77	62,352.77	84,024.62
Total Energy Expenses Before Adjustment				$ 21,814,878	$ 334,524	$ 45,280,939	$ 13,195,892	$ 8,335,989	$ 15,740,777
Expense Adjustment				$ (1,199,203)	$ 84,963	$ (2,799,678)	$ (833,739)	$ (503,425)	$ (1,186,113)
Incremental Income Taxes				80,921.96	2,113.56	201,371.14	56,550.26	40,120.02	65,442.07
Total Energy Expenses				$ 20,696,597	$ 421,600	$ 42,682,632	$ 12,418,703	$ 7,872,683	$ 14,620,107
Energy Return				$ 512,322	$ 16,860	$ 799,808	$ 283,360	$ 179,930	$ 272,684
TOTAL ENERGY COSTS				$ 21,208,920	$ 438,460	$ 43,482,439	$ 12,702,062	$ 8,052,613	$ 14,892,791

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KU Cost of Service Study
Energy Costs

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Description	Ref	Name	Allocation Vector	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	All Electric School AES
Net Cost Rate Base									
Production Energy - Off Peak	RB	RBPPEB	E01	$ 683,848	$ 597,765	$ 301,246	$ 705,400	$ 71,803	$ 556,147
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Total Energy Rate Base		RBT		$ 683,848	$ 597,765	$ 301,246	$ 705,400	$ 71,803	$ 556,147
Rate of Return				12.95%	11.47%	9.46%	10.05%	-11.62%	16.22%
Energy Return				$ 88,574	$ 68,547	$ 28,503	$ 70,921	$ (8,346)	$ 90,230
Operation and Maintenance Expenses									
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 2,767,650	$ 2,419,256	$ 1,219,194	$ 2,854,872	$ 290,600	$ 2,250,819
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Production Energy - Off Peak	TACRT	ACRPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	TACRT	ACRPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	TACRT	ACRPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes									
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Production Energy - Off Peak	GAIN	OTPPEB	E01	$ (1,839)	$ (1,608)	$ (810)	$ (1,897)	$ (193)	$ (1,496)
Production Energy - Winter Peak	GAIN	OTPPEI	E01	$ -	$ -	$ -	$ -	$ -	$ -
Production Energy - Summer Peak	GAIN	OTPPEP	E01	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	38,872.07	28,179.46	10,516.49	28,077.63	(6,557.77)	54,209.25
Total Energy Expenses Before Adjustment				$ 2,804,682	$ 2,445,828	$ 1,228,901	$ 2,881,052	$ 283,849	$ 2,303,532
Expense Adjustment				$ (233,222)	$ (248,570)	$ (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	$ 1,164,618	$ 2,445,178	$ 269,691	$ 2,198,813
Energy Return				$ 88,574	$ 68,547	$ 28,503	$ 70,921	$ (8,346)	$ 90,230
TOTAL ENERGY COSTS				$ 2,673,827	$ 2,277,883	$ 1,193,121	$ 2,516,099	$ 261,345	$ 2,289,043

OFFICE OF THE A. .NEY GENERAL
KU Cost of Service Study
Energy Costs

12 Months Ended
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Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Net Cost Rate Base						
Production Energy - Off Peak	RB	RBPPEB	E01	$ 95,388	$ 94,409	$ 2,571,724
Production Energy - Winter Peak	RB	RBPPEI	E01	$ -	$ -	$ -
Production Energy - Summer Peak	RB	RBPPEP	E01	$ -	$ -	$ -
Total Energy Rate Base		RBT		$ 95,388	$ 94,409	$ 2,571,724
Rate of Return				9.30%	3.28%	9.22%
Energy Return				$ 8,868	$ 3,099	$ 237,043
Operation and Maintenance Expenses						
Production Energy - Off Peak	TOM	OMPPEB	E01	$ 386,050	$ 382,088	$ 10,408,203
Production Energy - Winter Peak	TOM	OMPPEI	E01	$ -	$ -	$ -
Production Energy - Summer Peak	TOM	OMPPEP	E01	$ -	$ -	$ -
Depreciation Expenses						
Production Energy - Off Peak	TDEPR	DEPPEB	E01	$ -	$ -	$ -
Production Energy - Winter Peak	TDEPR	DEPPEI	E01	$ -	$ -	$ -
Production Energy - Summer Peak	TDEPR	DEPPEP	E01	$ -	$ -	$ -
Accretion Expenses						
Production Energy - Off Peak	TACRT	ACRPEB	E01	$ -	$ -	$ -
Production Energy - Winter Peak	TACRT	ACRPEI	E01	$ -	$ -	$ -
Production Energy - Summer Peak	TACRT	ACRPEP	E01	$ -	$ -	$ -
Property Taxes						
Production Energy - Off Peak	PTAX	PTPPEB	E01	$ -	$ -	$ -
Production Energy - Winter Peak	PTAX	PTPPEI	E01	$ -	$ -	$ -
Production Energy - Summer Peak	PTAX	PTPPEP	E01	$ -	$ -	$ -
Other Taxes						
Production Energy - Off Peak	OTAX	OTPPEB	E01	$ -	$ -	$ -
Production Energy - Winter Peak	OTAX	OTPPEI	E01	$ -	$ -	$ -
Production Energy - Summer Peak	OTAX	OTPPEP	E01	$ -	$ -	$ -
Gain Disposition of Allowances						
Production Energy - Off Peak	GAIN	OTPPEB	E01	$ (257)	$ (254)	$ (6,918)
Production Energy - Winter Peak	GAIN	OTPPEI	E01	$ -	$ -	$ -
Production Energy - Summer Peak	GAIN	OTPPEP	E01	$ -	$ -	$ -
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				$ (26,567)	$ (20,934)	$ (779,599)
Incremental Income Taxes				3,521.17	862.55	(6,889.86)
Total Energy Expenses				$ 364,408	$ 362,209	$ 9,754,168
Energy Return				$ 8,868	$ 3,099	$ 237,043
TOTAL ENERGY COSTS				$ 373,276	$ 365,308	$ 9,991,212

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

12 Months Ended
September 30, 2003

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	$ 44,796,035	$ 19,363,131	$ 14,251,814	$ 8,458,970	$ -	$ 2,666,394	$ -
Distribution Meters	RB	RBDMC	C03	$ 34,258,198	$ 10,080,201	$ 7,830,533	$ 7,852,322	$ 32,854	$ 7,440,093	$ 235,045
Customer Service & Info.	RB	RBCSI	YECust06	$ 664,084	$ 298,585	$ 222,260	$ 92,147	$ 125	$ 17,045	$ 406
Sales Expense	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Customer Charge Rate Base		RBT		$ 79,718,317	$ 29,741,897	$ 22,304,607	$ 16,403,438	$ 32,978	$ 10,123,532	$ 235,452
Rate of Return				6.17%	3.38%	3.17%	8.60%	14.85%	10.12%	9.59%
Customer Charge Return				$ 4,916,752	$ 1,004,327	$ 707,943	$ 1,410,235	$ 4,899	$ 1,024,330	$ 22,585
Operation and Maintenance Expenses										
Distribution Services	TOM	OMDSC	C02	$ 2,488,498	$ 1,075,656	$ 791,713	$ 469,911	$ -	$ 148,123	$ -
Distribution Meters	TOM	OMDMC	C03	$ 5,667,870	$ 1,667,725	$ 1,295,528	$ 1,299,132	$ 5,435	$ 1,230,931	$ 38,887
Customer Service & Info.	TOM	OMCSI	C06	$ 5,334,096	$ 2,415,631	$ 1,768,712	$ 733,691	$ 1,006	$ 137,964	$ 3,264
Sales Expense	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses										
Distribution Services	TDEPR	DEDSC	C02	$ 2,686,603	$ 1,161,287	$ 854,740	$ 507,319	$ -	$ 159,915	$ -
Distribution Meters	TDEPR	DEDMC	C03	$ 2,026,299	$ 596,222	$ 463,159	$ 464,448	$ 1,943	$ 440,066	$ 13,902
Customer Service & Info.	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses										
Distribution Services	TACRT	ACRSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters	TACRT	ACRMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.	TACRT	ACRCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TACRT	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes										
Distribution Services	PTAX	PTDSC	C02	$ 228,078	$ 98,587	$ 72,563	$ 43,069	$ -	$ 13,576	$ -
Distribution Meters	PTAX	PTDMC	C03	$ 172,022	$ 50,616	$ 39,320	$ 39,429	$ 165	$ 37,359	$ 1,180
Customer Service & Info.	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes										
Distribution Services	OTAX	OTDSC	C02	$ 160,043	$ 69,179	$ 50,917	$ 30,221	$ -	$ 9,526	$ -
Distribution Meters	OTAX	OTDMC	C03	$ 120,708	$ 35,517	$ 27,591	$ 27,667	$ 116	$ 26,215	$ 828
Customer Service & Info.	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances										
Distribution Services	GAIN	OTDSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters	GAIN	OTDMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.	GAIN	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	GAIN	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	1,405,950.67	31,303.25	(19,897.08)	541,428.81	3,207.89	396,631.11	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	$ 67,444
Expense Adjustment				$ (1,088,152)	$ (409,216)	$ (275,105)	$ (126,143)	$ (538)	$ (139,759)	$ (3,708)
Incremental Income Taxes				1,217,079.55	409,714.84	319,297.56	258,325.15	(313.54)	197,296.31	3,567.27
Total Customer Charge Expenses				$ 20,419,094	$ 7,202,222	$ 5,388,538	$ 4,288,499	$ 11,022	$ 2,657,842	$ 67,304
Customer Charge Return				$ 4,916,752	$ 1,004,327	$ 707,943	$ 1,410,235	$ 4,899	$ 1,024,330	$ 22,585
TOTAL CUSTOMER CHARGE COSTS				$ 25,335,846	$ 8,206,549	$ 6,096,481	$ 5,698,733	$ 15,921	$ 3,682,172	$ 89,888

OFFICE OF THE A[illegible]EY GENERAL
KU Cost of Service Study
Customer Charge Costs

12 Months Ended
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT
Net Cost Rate Base										
Distribution Services	RB	RBDSC	C02	$ -	$ -	$ -	$ 8,556	$ -	$ -	$ -
Distribution Meters	RB	RBDMC	C03	$ 6,954	$ 83,350	$ 19,048	$ 50,257	$ 69,613	$ 33,710	$ 33,402
Customer Service & Info.	RB	RBCSI	YECust06	$ 4	$ 33	$ 5	$ 54	$ 57	$ 28	$ 19
Sales Expense	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Customer Charge Rate Base		RBT		$ 6,958	$ 83,383	$ 19,053	$ 58,867	$ 69,670	$ 33,738	$ 33,420
Rate of Return				20.90%	7.18%	8.75%	8.80%	7.04%	12.95%	11.47%
Customer Charge Return				$ 1,454	$ 5,988	$ 1,668	$ 5,178	$ 4,908	$ 4,370	$ 3,832
Operation and Maintenance Expenses										
Distribution Services	TOM	OMDSC	C02	$ -	$ -	$ -	$ 475	$ -	$ -	$ -
Distribution Meters	TOM	OMDMC	C03	$ 1,151	$ 13,790	$ 3,151	$ 8,315	$ 11,517	$ 5,577	$ 5,526
Customer Service & Info.	TOM	OMCSI	C06	$ 21	$ 278	$ 43	$ 439	$ 471	$ 235	$ 161
Sales Expense	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses										
Distribution Services	TDEPR	DEDSC	C02	$ -	$ -	$ -	$ 513	$ -	$ -	$ -
Distribution Meters	TDEPR	DEDMC	C03	$ 411	$ 4,930	$ 1,127	$ 2,973	$ 4,117	$ 1,994	$ 1,976
Customer Service & Info.	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses										
Distribution Services	TACRT	ACRSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters	TACRT	ACRMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.	TACRT	ACRCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TACRT	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes										
Distribution Services	PTAX	PTDSC	C02	$ -	$ -	$ -	$ 44	$ -	$ -	$ -
Distribution Meters	PTAX	PTDMC	C03	$ 35	$ 419	$ 96	$ 252	$ 350	$ 169	$ 168
Customer Service & Info.	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes										
Distribution Services	OTAX	OTDSC	C02	$ -	$ -	$ -	$ 31	$ -	$ -	$ -
Distribution Meters	OTAX	OTDMC	C03	$ 25	$ 294	$ 67	$ 177	$ 245	$ 119	$ 118
Customer Service & Info.	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances										
Distribution Services	GAIN	OTDSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters	GAIN	OTDMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.	GAIN	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	GAIN	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	713.88	1,790.84	614.30	1,794.30	1,512.21	1,917.77	1,575.48
Total Customer Charge Expenses Before Adjustment				$ 2,357	$ 21,501	$ 5,098	$ 15,012	$ 18,212	$ 10,012	$ 9,523
Expense Adjustment				$ 599	$ (1,329)	$ (322)	$ (807)	$ (1,372)	$ (833)	$ (968)
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	$ 5,109	$ 15,260	$ 18,018	$ 9,860	$ 9,231
Customer Charge Return				$ 1,454	$ 5,988	$ 1,668	$ 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

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12 Months Ended
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Description	Ref	Name	Allocation Vector	Large Power Mine Power TOD Primary LMPP	Large Power Mine Power TOD Transmission LMPT	Combination Off-Peak CWH	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Net Cost Rate Base										
Distribution Services	RB	RBDSC	C02	$ -	$ -	$ -	$ 35,523	$ -	$ 11,647	$ -
Distribution Meters	RB	RBDMC	C03	$ 9,524	$ 21,446	$ 344,500	$ 77,389	$ -	$ 33,162	$ 4,796
Customer Service & Info.	RB	RBCSI	YECust06	$ 3	$ 8	$ 9,327	$ 385	$ 1,239	$ 127	$ 3
Sales Expense	RB	RBSEC	YECust06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Customer Charge Rate Base		RBT		$ 9,526	$ 21,454	$ 353,828	$ 113,297	$ 1,239	$ 44,936	$ 4,799
Rate of Return				9.46%	10.05%	-11.62%	16.22%	9.30%	3.28%	9.22%
Customer Charge Return				$ 901	$ 2,157	$ (41,128)	$ 18,381	$ 115	$ 1,475	$ 442
Operation and Maintenance Expenses										
Distribution Services	TOM	OMDSC	C02	$ -	$ -	$ -	$ 1,973	$ -	$ 647	$ -
Distribution Meters	TOM	OMDMC	C03	$ 1,576	$ 3,548	$ 56,996	$ 12,804	$ -	$ 5,486	$ 794
Customer Service & Info.	TOM	OMCSI	C06	$ 21	$ 75	$ 79,249	$ 3,103	$ 10,283	$ 1,027	$ 21
Sales Expense	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses										
Distribution Services	TDEPR	DEDSC	C02	$ -	$ -	$ -	$ 2,130	$ -	$ 699	$ -
Distribution Meters	TDEPR	DEDMC	C03	$ 563	$ 1,268	$ 20,376	$ 4,577	$ -	$ 1,961	$ 284
Customer Service & Info.	TDEPR	DECSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses										
Distribution Services	TACRT	ACRSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters	TACRT	ACRMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.	TACRT	ACRCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	TACRT	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes										
Distribution Services	PTAX	PTDSC	C02	$ -	$ -	$ -	$ 181	$ -	$ 59	$ -
Distribution Meters	PTAX	PTDMC	C03	$ 48	$ 108	$ 1,730	$ 389	$ -	$ 167	$ 24
Customer Service & Info.	PTAX	PTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes										
Distribution Services	OTAX	OTDSC	C02	$ -	$ -	$ -	$ 127	$ -	$ 42	$ -
Distribution Meters	OTAX	OTDMC	C03	$ 34	$ 76	$ 1,214	$ 273	$ -	$ 117	$ 17
Customer Service & Info.	OTAX	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances										
Distribution Services	GAIN	OTDSC	C02	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Meters	GAIN	OTDMC	C03	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.	GAIN	OTCSI	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales Expense	GAIN	OTSEC	C06	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	332.57	853.94	(32,314.98)	11,043.43	21.58	212.39	260.07
Total Customer Charge Expenses Before Adjustment				$ 2,574	$ 5,929	$ 127,250	$ 36,601	$ 10,305	$ 10,417	$ 1,400
Expense Adjustment				$ (147)	$ (923)	$ (6,626)	$ (1,664)	$ (707)	$ (570)	$ (104)
Incremental Income Taxes				185.69	391.84	3,068.34	-	45.75	410.56	(12.86)
Total Customer Charge Expenses				$ 2,613	$ 5,397	$ 123,692	$ 34,937	$ 9,644	$ 10,257	$ 1,283
Customer Charge Return				$ 901	$ 2,157	$ (41,128)	$ 18,381	$ 115	$ 1,475	$ 442
TOTAL CUSTOMER CHARGE COSTS				$ 3,514	$ 7,554	$ 82,564	$ 53,318	$ 9,759	$ 11,732	$ 1,726

OFFICE OF THE A' .EY GENERAL
KU Cost of Service Study
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12 Months Ended
September 30, 2003

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	RB	RBDPLC	YECust08	$ 118,289,117	$ 53,251,203	$ 39,641,865	$ 16,435,016	$ 22,248	$ 3,040,147
Secondary Customer	RB	RBDSLC	YECust07	$ 31,160,455	$ 14,041,558	$ 10,452,923	$ 4,333,672	$ -	$ 801,642
Distribution Line Transformers	RB	RBDLTC	YECust07	$ 63,384,107	$ 28,562,214	$ 21,262,501	$ 8,815,208	$ -	$ 1,630,636
Distribution Street & Customer Lighting	RB	RBDSCL	YECust04	$ 38,555,609	$ -	$ -	$ -	$ -	$ -
Total Other Customer Rate Base		RBT		$ 251,389,487	$ 95,854,975	$ 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 Maintenance Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TOM	OMDPLC	Cust08	$ 17,973,160	$ 8,150,453	$ 5,967,718	$ 2,475,507	$ 3,394	$ 465,496
Secondary Customer	TOM	OMDSLC	Cust07	$ 5,227,038	$ 2,372,702	$ 1,737,280	$ 720,652	$ -	$ 135,512
Distribution Line Transformers	TOM	OMDLTC	Cust07	$ 3,550,871	$ 1,611,751	$ 1,180,116	$ 489,531	$ -	$ 92,052
Distribution Street & Customer Lighting	TOM	OMDSCL	C04	$ 2,467,129	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TDEPR	DEDPLC	Cust08	$ 7,056,468	$ 3,199,961	$ 2,342,994	$ 971,912	$ 1,332	$ 182,759
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 1,855,131	$ 842,097	$ 616,579	$ 255,767	$ -	$ 48,095
Distribution Line Transformers	TDEPR	DEDLTC	Cust07	$ 3,801,183	$ 1,725,466	$ 1,263,377	$ 524,069	$ -	$ 98,546
Distribution Street & Customer Lighting	TDEPR	DEDSCL	C04	$ 2,309,905	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TACRT	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRT	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRT	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	TACRT	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	PTAX	PTDPLC	Cust08	$ 599,055	$ 271,659	$ 198,907	$ 82,510	$ 113	$ 15,515
Secondary Customer	PTAX	PTDSLC	Cust07	$ 157,490	$ 71,489	$ 52,344	$ 21,713	$ -	$ 4,083
Distribution Line Transformers	PTAX	PTDLTC	Cust07	$ 322,699	$ 146,482	$ 107,254	$ 44,491	$ -	$ 8,366
Distribution Street & Customer Lighting	PTAX	PTDSCL	C04	$ 196,098	$ -	$ -	$ -	$ -	$ -

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KU Cost of Service Study
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Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Cost Rate Base									
Distribution Primary & Secondary Lines									
Primary Customer	RB	RBDPLC	YECust08	$ 72,424	$ -	$ 5,917	$ -	$ 9,704	$ 10,177
Secondary Customer	RB	RBDSLC	YECust07	$ -	$ -	$ -	$ -	$ 2,559	$ -
Distribution Line Transformers	RB	RBDLTC	YECust07	$ -	$ -	$ -	$ -	$ 5,205	$ -
Distribution Street & Customer Lighting	RB	RBDSCL	YECust04	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Customer Rate Base		RBT		$ 72,424	$ -	$ 5,917	$ -	$ 17,467	$ 10,177
Rate of Return				9.59%	20.90%	7.18%	8.75%	8.80%	7.04%
Other Customer Return				$ 6,947	$ -	$ 425	$ -	$ 1,536	$ 717
Operation and Maintenance Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TOM	OMDPLC	Cust08	$ 11,012	$ -	$ 939	$ -	$ 1,480	$ 1,589
Secondary Customer	TOM	OMDSLC	Cust07	$ -	$ -	$ -	$ -	$ 431	$ -
Distribution Line Transformers	TOM	OMDLTC	Cust07	$ -	$ -	$ -	$ -	$ 293	$ -
Distribution Street & Customer Lighting	TOM	OMDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TDEPR	DEDPLC	Cust08	$ 4,323	$ -	$ 369	$ -	$ 581	$ 624
Secondary Customer	TDEPR	DEDSLC	Cust07	$ -	$ -	$ -	$ -	$ 153	$ -
Distribution Line Transformers	TDEPR	DEDLTC	Cust07	$ -	$ -	$ -	$ -	$ 313	$ -
Distribution Street & Customer Lighting	TDEPR	DEDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TACRT	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRT	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRT	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	TACRT	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	PTAX	PTDPLC	Cust08	$ 367	$ -	$ 31	$ -	$ 49	$ 53
Secondary Customer	PTAX	PTDSLC	Cust07	$ -	$ -	$ -	$ -	$ 13	$ -
Distribution Line Transformers	PTAX	PTDLTC	Cust07	$ -	$ -	$ -	$ -	$ 27	$ -
Distribution Street & Customer Lighting	PTAX	PTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -

OFFICE OF THE AT› ›Y GENERAL
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Other Customer Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	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	All Elcetric School AES
Net Cost Rate Base									
Distribution Primary & Secondary Lines									
Primary Customer	RB	RBDPLC	YECust08	$ 4,970	$ -	$ 473	$ -	$ 1,663,619	$ 68,637
Secondary Customer	RB	RBDSLC	YECust07	$ -	$ -	$ -	$ -	$ 438,672	$ 18,099
Distribution Line Transformers	RB	RBDLTC	YECust07	$ -	$ -	$ -	$ -	$ 892,311	$ 36,815
Distribution Street & Customer Lighting	RB	RBDSCL	YECust04	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Customer Rate Base		RBT		$ 4,970	$ -	$ 473	$ -	$ 2,994,603	$ 123,550
Rate of Return				12.95%	11.47%	9.46%	10.05%	-11.62%	16.22%
Other Customer Return				$ 644	$ -	$ 45	$ -	$ (348,086)	$ 20,045
Operation and Maintenance Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TOM	OMDPLC	Cust08	$ 794	$ -	$ 72	$ -	$ 267,390	$ 10,470
Secondary Customer	TOM	OMDSLC	Cust07	$ -	$ -	$ -	$ -	$ 77,841	$ 3,048
Distribution Line Transformers	TOM	OMDLTC	Cust07	$ -	$ -	$ -	$ -	$ 52,876	$ 2,071
Distribution Street & Customer Lighting	TOM	OMDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TDEPR	DEDPLC	Cust08	$ 312	$ -	$ 28	$ -	$ 104,980	$ 4,111
Secondary Customer	TDEPR	DEDSLC	Cust07	$ -	$ -	$ -	$ -	$ 27,626	$ 1,082
Distribution Line Transformers	TDEPR	DEDLTC	Cust07	$ -	$ -	$ -	$ -	$ 56,607	$ 2,217
Distribution Street & Customer Lighting	TDEPR	DEDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Distribution Primary & Secondary Lines									
Primary Customer	TACRT	ACRPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	TACRT	ACRSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	TACRT	ACRLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	TACRT	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	PTAX	PTDPLC	Cust08	$ 26	$ -	$ 2	$ -	$ 8,912	$ 349
Secondary Customer	PTAX	PTDSLC	Cust07	$ -	$ -	$ -	$ -	$ 2,345	$ 92
Distribution Line Transformers	PTAX	PTDLTC	Cust07	$ -	$ -	$ -	$ -	$ 4,806	$ 188
Distribution Street & Customer Lighting	PTAX	PTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -

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KU Cost of Service Study
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12 Months Ended
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Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Net Cost Rate Base						
Distribution Primary & Secondary Lines						
Primary Customer	RB	RBDPLC	YECust08	$ 72,949	$ 22,721	$ -
Secondary Customer	RB	RBDSLC	YECust07	$ 19,236	$ 5,991	$ -
Distribution Line Transformers	RB	RBDLTC	YECust07	$ 39,128	$ 12,187	$ -
Distribution Street & Customer Lighting	RB	RBDSCL	YECust04	$ -	$ -	$ -
Total Other Customer Rate Base		RBT		$ 131,313	$ 40,899	$ -
Rate of Return				9.30%	3.28%	9.22%
Other Customer Return				$ 12,207	$ 1,342	$ -
Operation and Maintenance Expenses						
Distribution Primary & Secondary Lines						
Primary Customer	TOM	OMDPLC	Cust08	$ 11,450	$ 3,466	$ -
Secondary Customer	TOM	OMDSLC	Cust07	$ 3,333	$ 1,009	$ -
Distribution Line Transformers	TOM	OMDLTC	Cust07	$ 2,264	$ 685	$ -
Distribution Street & Customer Lighting	TOM	OMDSCL	C04	$ -	$ -	$ -
Depreciation Expenses						
Distribution Primary & Secondary Lines						
Primary Customer	TDEPR	DEDPLC	Cust08	$ 4,495	$ 1,361	$ -
Secondary Customer	TDEPR	DEDSLC	Cust07	$ 1,183	$ 358	$ -
Distribution Line Transformers	TDEPR	DEDLTC	Cust07	$ 2,424	$ 734	$ -
Distribution Street & Customer Lighting	TDEPR	DEDSCL	C04	$ -	$ -	$ -
Accretion Expenses						
Distribution Primary & Secondary Lines						
Primary Customer	TACRT	ACRPLC	Cust08	$ -	$ -	$ -
Secondary Customer	TACRT	ACRSLC	Cust07	$ -	$ -	$ -
Distribution Line Transformers	TACRT	ACRLTC	Cust07	$ -	$ -	$ -
Distribution Street & Customer Lighting	TACRT	ACRSCL	C04	$ -	$ -	$ -
Property Taxes						
Distribution Primary & Secondary Lines						
Primary Customer	PTAX	PTDPLC	Cust08	$ 382	$ 116	$ -
Secondary Customer	PTAX	PTDSLC	Cust07	$ 100	$ 30	$ -
Distribution Line Transformers	PTAX	PTDLTC	Cust07	$ 206	$ 62	$ -
Distribution Street & Customer Lighting	PTAX	PTDSCL	C04	$ -	$ -	$ -

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KU Cost of Service Study
Other Customer Costs

12 Months Ended
September 30, 2003

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
Other Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	OTAX	OTDPLC	Cust08	$ 420,358	$ 190,624	$ 139,574	$ 57,897	$ 79	$ 10,887
Secondary Customer	OTAX	OTDSLC	Cust07	$ 110,511	$ 50,164	$ 36,730	$ 15,236	$ -	$ 2,865
Distribution Line Transformers	OTAX	OTDLTC	Cust07	$ 226,439	$ 102,787	$ 75,260	$ 31,219	$ -	$ 5,870
Distribution Street & Customer Lighting	OTAX	OTDSCL	C04	$ 137,603	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Distribution Primary & Secondary Lines									
Primary Customer	GAIN	OTDPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	GAIN	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	GAIN	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	GAIN	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
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				$ 50,844,565	$ 18,836,524	$ 13,654,477	$ 6,666,982	$ 7,083	$ 1,284,451
Expense Adjustment				$ (2,726,770)	$ (1,070,329)	$ (702,877)	$ (202,341)	$ (321)	$ (69,036)
Incremental Income Taxes				3,838,026.35	1,320,467.40	1,021,499.48	465,894.06	(211.52)	106,651.42
Total Other Customer Expenses				$ 51,955,822	$ 19,086,663	$ 13,973,100	$ 6,930,536	$ 6,551	$ 1,322,066
Other Customer Return				$ 15,504,839	$ 3,236,840	$ 2,264,856	$ 2,543,384	$ 3,305	$ 553,716
TOTAL OTHER CUSTOMER COSTS				$ 67,460,661	$ 22,323,503	$ 16,237,956	$ 9,473,920	$ 9,855	$ 1,875,783

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KU Cost of Service Study
Other Customer Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Other Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	OTAX	OTDPLC	Cust06	$ 258	$ -	$ 22	$ -	$ 35	$ 37
Secondary Customer	OTAX	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ 9	$ -
Distribution Line Transformers	OTAX	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ 19	$ -
Distribution Street & Customer Lighting	OTAX	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Distribution Primary & Secondary Lines									
Primary Customer	GAIN	OTDPLC	Cust06	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	GAIN	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	GAIN	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	GAIN	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	2,885.86	-	127.08	-	532.42	220.90
Total Other Customer Expenses Before Adjustment				$ 18,846	$ -	$ 1,488	$ -	$ 3,935	$ 2,523
Expense Adjustment				$ (1,036)	$ -	$ (92)	$ -	$ (238)	$ (190)
Incremental Income Taxes				1,097.28	-	106.99	-	342.58	172.05
Total Other Customer Expenses				$ 18,907	$ -	$ 1,503	$ -	$ 4,040	$ 2,505
Other Customer Return				$ 6,947	$ -	$ 425	$ -	$ 1,536	$ 717
TOTAL OTHER CUSTOMER COSTS				$ 25,854	$ -	$ 1,928	$ -	$ 5,576	$ 3,222

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KU Cost of Service Study
Other Customer Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	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	All Electric School AES
Other Taxes									
Distribution Primary & Secondary Lines									
Primary Customer	OTAX	OTDPLC	Cust08	$ 19	$ -	$ 2	$ -	$ 6,254	$ 245
Secondary Customer	OTAX	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ 1,646	$ 64
Distribution Line Transformers	OTAX	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ 3,372	$ 132
Distribution Street & Customer Lighting	OTAX	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Distribution Primary & Secondary Lines									
Primary Customer	GAIN	OTDPLC	Cust08	$ -	$ -	$ -	$ -	$ -	$ -
Secondary Customer	GAIN	OTDSLC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers	GAIN	OTDLTC	Cust07	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting	GAIN	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -	$ -
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)	$ -	$ (7)	$ -	$ (17,765)	$ (1,642)
Incremental Income Taxes				100.25	-	9.23	-	25,968.71	-
Total Other Customer Expenses				$ 1,415	$ -	$ 123	$ -	$ 349,364	$ 34,470
Other Customer Return				$ 644	$ -	$ 45	$ -	$ (348,086)	$ 20,045
TOTAL OTHER CUSTOMER COSTS				$ 2,059	$ -	$ 168	$ -	$ 1,278	$ 54,514

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KU Cost of Service Study
Other Customer Costs

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Other Taxes						
Distribution Primary & Secondary Lines						
Primary Customer	OTAX	OTDPLC	Cust08	$ 268	$ 81	$ -
Secondary Customer	OTAX	OTDSLC	Cust07	$ 70	$ 21	$ -
Distribution Line Transformers	OTAX	OTDLTC	Cust07	$ 144	$ 44	$ -
Distribution Street & Customer Lighting	OTAX	OTDSCL	C04	$ -	$ -	$ -
Gain Disposition of Allowances						
Distribution Primary & Secondary Lines						
Primary Customer	GAIN	OTDPLC	Cust08	$ -	$ -	$ -
Secondary Customer	GAIN	OTDSLC	Cust07	$ -	$ -	$ -
Distribution Line Transformers	GAIN	OTDLTC	Cust07	$ -	$ -	$ -
Distribution Street & Customer Lighting	GAIN	OTDSCL	C04	$ -	$ -	$ -
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

12 Months Ended
September 30, 2003

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									
Customer Accounts Expense	RB	RBCAE	YECust05	$ 3,324,155	$ 1,200,331	$ 893,559	$ 407,506	$ 5,015	$ 685,277
Total Mixed Customer Rate Base		RBT		$ 3,324,155	$ 1,200,331	$ 893,559	$ 407,506	$ 5,015	$ 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	$ 69,338
Operation and Maintenance Expenses									
Customer Accounts Expense	TOM	OMCAE	YECust05	$ 26,700,492	$ 9,699,096	$ 7,101,626	$ 3,240,458	$ 40,387	$ 5,539,431
Depreciation Expenses									
Customer Accounts Expense	TDEPR	DECAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Customer Accounts Expense	TACRT	ACRCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Customer Accounts Expense	PTAX	PTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes									
Customer Accounts Expense	OTAX	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Customer Accounts Expense	GAIN	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	58,626.40	1,263.34	(797.11)	13,450.58	487.81	26,848.55
Total Mixed Customer Expenses Before Adjustment				$ 26,759,119	$ 9,700,360	$ 7,100,829	$ 3,253,908	$ 40,875	$ 5,566,280
Expense Adjustment				$ (1,435,079)	$ (551,194)	$ (365,522)	$ (98,755)	$ (1,851)	$ (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	$ 5,280,463
Mixed Customer Return				$ 205,022	$ 40,533	$ 28,361	$ 35,034	$ 745	$ 69,338
TOTAL MIXED CUSTOMER COSTS				$ 25,579,813	$ 9,206,234	$ 6,776,460	$ 3,196,605	$ 39,721	$ 5,349,801

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combined Light & Power LPP	Combined Light & Power LPT	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP
Net Cost Rate Base									
Customer Accounts Expense	RB	RBCAE	YECust05	$ 16,325	$ 160	$ 2,667	$ 427	$ 4,375	$ 4,588
Total Mixed Customer Rate Base		RBT		$ 16,325	$ 160	$ 2,667	$ 427	$ 4,375	$ 4,588
Rate of Return				9.59%	20.90%	7.18%	8.75%	8.80%	7.04%
Mixed Customer Return				$ 1,566	$ 33	$ 192	$ 37	$ 385	$ 323
Operation and Maintenance Expenses									
Customer Accounts Expense	TOM	OMCAE	YECust05	$ 131,042	$ 859	$ 22,342	$ 3,437	$ 35,231	$ 37,809
Depreciation Expenses									
Customer Accounts Expense	TDEPR	DECAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Customer Accounts Expense	TACRT	ACRCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Customer Accounts Expense	PTAX	PTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes									
Customer Accounts Expense	OTAX	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Customer Accounts Expense	GAIN	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	650.50	16.42	57.29	13.76	133.34	99.59
Total Mixed Customer Expenses Before Adjustment				$ 131,693	$ 876	$ 22,399	$ 3,451	$ 35,364	$ 37,908
Expense Adjustment				$ (7,239)	$ 222	$ (1,385)	$ (218)	$ (2,136)	$ (2,857)
Incremental Income Taxes				247.34	4.19	48.23	7.46	85.80	77.56
Total Mixed Customer Expenses				$ 124,701	$ 1,102	$ 21,062	$ 3,240	$ 33,314	$ 35,130
Mixed Customer Return				$ 1,566	$ 33	$ 192	$ 37	$ 385	$ 323
TOTAL MIXED CUSTOMER COSTS				$ 126,267	$ 1,136	$ 21,254	$ 3,278	$ 33,699	$ 35,453

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	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	All Electric School AES
Net Cost Rate Base									
Customer Accounts Expense	RB	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	$ 86	$ 20	$ 64	$ (3,269)	$ 251
Operation and Maintenance Expenses									
Customer Accounts Expense	TOM	OMCAE	YECust05	$ 9,452	$ 6,445	$ 1,719	$ 6,015	$ 238,647	$ 12,460
Depreciation Expenses									
Customer Accounts Expense	TDEPR	DECAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expenses									
Customer Accounts Expense	TACRT	ACRCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes									
Customer Accounts Expense	PTAX	PTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Other Taxes									
Customer Accounts Expense	OTAX	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
Gain Disposition of Allowances									
Customer Accounts Expense	GAIN	OTCAE	YECust05	$ -	$ -	$ -	$ -	$ -	$ -
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				$ (791)	$ (659)	$ (99)	$ (941)	$ (12,293)	$ (573)
Incremental Income Taxes				22.60	15.09	4.16	11.69	243.89	-
Total Mixed Customer Expenses				$ 8,747	$ 5,836	$ 1,632	$ 5,111	$ 224,029	$ 12,037
Mixed Customer Return				$ 145	$ 86	$ 20	$ 64	$ (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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
Net Cost Rate Base						
Customer Accounts Expense	RB	RBCAE	YECust05	$ 3,737	$ 512	$ 213
Total Mixed Customer Rate Base		RBT		$ 3,737	$ 512	$ 213
Rate of Return				9.30%	3.28%	9.22%
Mixed Customer Return				$ 347	$ 17	$ 20
Operation and Maintenance Expenses						
Customer Accounts Expense	TOM	OMCAE	YECust05	$ 30,967	$ 4,125	$ 1,719
Depreciation Expenses						
Customer Accounts Expense	TDEPR	DECAE	YECust05	$ -	$ -	$ -
Accretion Expenses						
Customer Accounts Expense	TACRT	ACRCAE	YECust05	$ -	$ -	$ -
Property Taxes						
Customer Accounts Expense	PTAX	PTCAE	YECust05	$ -	$ -	$ -
Other Taxes						
Customer Accounts Expense	OTAX	OTCAE	YECust05	$ -	$ -	$ -
Gain Disposition of Allowances						
Customer Accounts Expense	GAIN	OTCAE	YECust05	$ -	$ -	$ -
State and Federal Income Taxes			TXINCPF	65.07	2.42	11.56
Total Mixed Customer Expenses Before Adjustment				$ 31,032	$ 4,127	$ 1,730
Expense Adjustment				$ (2,128)	$ (226)	$ (128)
Incremental Income Taxes				137.95	4.68	(0.57)
Total Mixed Customer Expenses				$ 29,042	$ 3,906	$ 1,602
Mixed Customer Return				$ 347	$ 17	$ 20
TOTAL MIXED CUSTOMER COSTS				$ 29,389	$ 3,923	$ 1,621

Exhibit DHBK – 7

Electric Cost of Service Study

Summary of Cost Categories

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

12 Months Ended
September 30, 2003

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	Combined Light & Power LPT
TOTAL OFF PEAK DEMAND COSTS				$ 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				$ 64,048,431	$ 8,149,197	$ 18,956,942	$ 4,898,526	$ 313,839	$ 15,339,894	$ 3,383,628	$ 85,330
TOTAL SUMMER PEAK DEMAND COSTS				$ 37,677,960	$ 6,440,449	$ 5,380,105	$ 4,536,492	$ 164,017	$ 11,959,490	$ 2,487,725	$ 81,156
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS				$ 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	$ 24,766,984	$ 1,141,928	$ 86,602,099	$ 21,208,920	$ 438,460
TOTAL CUSTOMER CHARGE COSTS				$ 25,335,846	$ 8,206,549	$ 6,096,481	$ 5,898,733	$ 15,921	$ 3,682,172	$ 89,888	$ 4,592
TOTAL OTHER CUSTOMER COSTS				$ 67,460,661	$ 22,323,503	$ 16,237,956	$ 9,473,920	$ 9,855	$ 1,875,783	$ 25,854	$ -
TOTAL MIXED CUSTOMER COSTS				$ 25,579,813	$ 9,206,234	$ 6,776,460	$ 3,196,605	$ 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				$ 657,246,054	$ 124,366,439	$ 137,093,613	$ 57,808,414	$ 1,959,153	$ 144,972,436	$ 32,302,335	$ 695,259
Net Operating Income -- Pro-Forma				$ 95,562,935	$ 11,376,509	$ 12,196,560	$ 12,550,884	$ 541,795	$ 28,335,107	$ 5,850,886	$ 175,077
TOTAL COSTS FROM ALLOCATED PROFORMA				$ 752,808,989	$ 135,742,948	$ 149,290,172	$ 70,359,298	$ 2,500,948	$ 173,307,543	$ 38,153,221	$ 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	0.993562	0.984973	0.979305	0.651891
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES					$ 16,494,445	$ 18,341,081	$ 9,807,410	$ 608,387	$ 37,816,089	$ 8,966,910	$ 169,271
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES					$ 8,043,367	$ 18,291,646	$ 4,762,021	$ 311,819	$ 15,109,381	$ 3,294,017	$ 55,626
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES					$ 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					$ 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	$ 62,971,453	$ 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	$ 15,668,083	$ 9,209,915	$ 9,792	$ 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	$ 567,364
COSTS VARYING WITH OFF PEAK DEMAND					$ 16,494,445	$ 18,341,081	$ 9,807,410	$ 608,387	$ 37,816,089	$ 8,966,910	$ 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	$ 4,410,076	$ 162,961	$ 11,779,774	$ 2,436,241	$ 52,905
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND					$ 8,187,519	$ 11,166,100	$ 7,484,938	$ 202,028	$ 9,953,429	$ 1,659,468	$ -
COSTS VARYING WITH ENERGY					$ 78,689,086	$ 79,343,127	$ 33,621,117	$ 1,148,616	$ 87,715,337	$ 20,808,623	$ 285,908
COSTS VARYING WITH NUMBER OF CUSTOMERS					$ 16,208,877	$ 11,717,572	$ 8,313,071	$ 51,037	$ 8,329,234	$ 198,376	$ 3,654

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Large Comm/Ind TOD Primary LCIP	Large Comm/Ind TOD Transmission LCIT	High Load Factor Secondary HLFS	High Load Factor Primary HLFP	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP	Large Power Mine Power TOD Transmission LMPT
TOTAL OFF PEAK DEMAND COSTS				$ 16,578,737	$ 5,276,572	$ 3,351,484	$ 5,656,789	$ 1,380,414	$ 1,095,666	$ 512,941	$ 1,158,483
TOTAL WINTER PEAK DEMAND COSTS				$ 5,702,827	$ 1,450,893	$ 1,084,968	$ 1,978,147	$ 619,249	$ 504,274	$ 212,569	$ 572,016
TOTAL SUMMER PEAK DEMAND COSTS				$ 3,967,201	$ 872,589	$ 794,374	$ 1,315,418	$ 327,872	$ 263,593	$ 107,934	$ 296,597
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS				$ 2,585,107	$ -	$ 160,913	$ 783,417	$ 298,368	$ -	$ 119,205	$ -
TOTAL ENERGY COSTS				$ 43,482,439	$ 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				$ 27,668	$ 6,776	$ 20,436	$ 22,925	$ 14,230	$ 13,063	$ 3,514	$ 7,554
TOTAL OTHER CUSTOMER COSTS				$ 1,928	$ -	$ 5,578	$ 3,222	$ 2,059	$ -	$ 168	$ -
TOTAL MIXED CUSTOMER COSTS				$ 21,254	$ 3,278	$ 33,699	$ 35,453	$ 8,892	$ 5,922	$ 1,652	$ 5,176
TOTAL COSTS FROM COST ANALYSIS				$ 72,367,161	$ 20,312,170	$ 13,504,066	$ 24,688,163	$ 5,304,912	$ 4,160,401	$ 2,151,105	$ 4,555,925
Total Pro-forma Operating Expenses				$ 63,683,044	$ 17,584,117	$ 11,679,331	$ 21,775,267	$ 4,257,747	$ 3,429,235	$ 1,825,094	$ 3,781,508
Net Operating Income – Pro-Forma				$ 8,684,116	$ 2,728,053	$ 1,824,735	$ 2,912,896	$ 1,047,165	$ 731,166	$ 326,011	$ 774,417
TOTAL COSTS FROM ALLOCATED PROFORMA				$ 72,367,161	$ 20,312,170	$ 13,504,066	$ 24,688,163	$ 5,304,912	$ 4,160,401	$ 2,151,105	$ 4,555,925
REVENUES TO BE COLLECTED THROUGH BASE RATES				$ 70,921,209	$ 19,906,850	$ 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	0.980045	0.979818	0.998799	1.029761	1.042266	0.984695	1.150507
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 16,247,481	$ 5,171,280	$ 3,283,845	$ 5,649,996	$ 1,400,902	$ 1,141,976	$ 505,090	$ 1,332,843
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 5,588,880	$ 1,421,941	$ 1,063,071	$ 1,975,772	$ 637,679	$ 525,588	$ 209,316	$ 658,108
SUMMER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ 3,887,933	$ 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				$ 2,533,454	$ -	$ 157,666	$ 782,476	$ 307,248	$ -	$ 117,381	$ -
ENERGY COSTS TO BE COLLECTED IN BASE RATES				$ 42,613,626	$ 12,448,598	$ 7,890,096	$ 14,874,907	$ 2,753,403	$ 2,374,161	$ 1,174,860	$ 2,894,789
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES				$ 27,115	$ 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	$ -	$ 5,464	$ 3,218	$ 2,120	$ -	$ 166	$ -
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$ 20,629	$ 3,212	$ 33,019	$ 35,410	$ 9,157	$ 6,172	$ 1,627	$ 5,955
TOTAL COSTS TO BE COLLECTED IN BASE RATES				$ 70,921,209	$ 19,906,850	$ 13,231,529	$ 24,658,516	$ 5,462,791	$ 4,336,246	$ 2,118,183	$ 5,241,623
COSTS VARYING WITH OFF PEAK DEMAND				$ 16,247,481	$ 5,171,280	$ 3,283,845	$ 5,649,996	$ 1,400,902	$ 1,141,976	$ 505,090	$ 1,332,843
COSTS VARYING WITH WINTER DEMAND				$ 5,588,880	$ 1,421,941	$ 1,063,071	$ 1,975,772	$ 637,679	$ 525,588	$ 209,316	$ 658,108
COSTS VARYING WITH SUMMER DEMAND				$ 3,887,933	$ 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	$ -	$ 157,666	$ 782,476	$ 307,248	$ -	$ 117,381	$ -
COSTS VARYING WITH ENERGY				$ 42,617,757	$ 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	$ 9,508	$ 49,492	$ 54,498	$ 22,825	$ 19,123	$ 4,912	$ 14,005

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

12 Months Ended
September 30, 2003

Description	Ref	Name	Allocation Vector	Combination Off-Peak CWH	All Electric School AES	Electric Space Heating Rider 33	Water Pumping M	Special Contracts
TOTAL OFF PEAK DEMAND COSTS				$ (16,320)	$ 1,294,335	$ 160,906	$ 107,098	$ 4,231,811
TOTAL WINTER PEAK DEMAND COSTS				$ (5,202)	$ 83,560	$ 55,343	$ 83,839	$ (216,825)
TOTAL SUMMER PEAK DEMAND COSTS				$ (9,364)	$ 75,472	$ 51,293	$ 42,675	$ 511,432
TOTAL NON-TIME-DIFFERENTIATED DEMAND COSTS				$ (11,356)	$ 119,114	$ 86,399	$ 172,408	$ 266,439
TOTAL ENERGY COSTS				$ 261,345	$ 2,289,043	$ 373,276	$ 365,308	$ 9,991,212
TOTAL CUSTOMER CHARGE COSTS				$ 82,564	$ 53,318	$ 9,759	$ 11,732	$ 1,726
TOTAL OTHER CUSTOMER COSTS				$ 1,278	$ 54,514	$ 43,699	$ 9,430	$ -
TOTAL MIXED CUSTOMER COSTS				$ 220,760	$ 12,288	$ 29,389	$ 3,923	$ 1,621
TOTAL COSTS FROM COST ANALYSIS				$ 523,704	$ 3,981,645	$ 810,066	$ 796,413	$ 14,787,415
Total Pro-forma Operating Expenses				$ 1,047,054	$ 3,236,126	$ 678,106	$ 722,248	$ 11,964,903
Net Operating Income – Pro-Forma				$ (523,350)	$ 745,519	$ 131,959	$ 74,165	$ 2,822,513
TOTAL COSTS FROM ALLOCATED PROFORMA				$ 523,704	$ 3,981,645	$ 810,066	$ 796,413	$ 14,787,415
REVENUES TO BE COLLECTED THROUGH BASE RATES				$ 539,320	$ 3,969,873	$ 834,870	$ 776,229	$ 133,980,104
ADJUSTMENT FACTOR FOR OTHER REVENUES				1.029819	0.997043	1.030621	0.974657	9.060414
OFF PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ (16,807)	$ 1,290,508	$ 165,833	$ 104,383	$ 38,341,961
WINTER PEAK DEMAND COSTS TO BE COLLECTED IN BASE RATES				$ (5,358)	$ 83,313	$ 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	$ 89,044	$ 168,039	$ 2,414,050
ENERGY COSTS TO BE COLLECTED IN BASE RATES				$ 269,138	$ 2,282,275	$ 384,706	$ 356,050	$ 90,524,513
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES				$ 85,026	$ 53,161	$ 10,058	$ 11,435	$ 15,634
OTHER CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$ 1,316	$ 54,353	$ 45,038	$ 9,191	$ -
MIXED CUSTOMER COSTS TO BE COLLECTED IN BASE RATES				$ 227,343	$ 12,252	$ 30,289	$ 3,823	$ 14,690
TOTAL COSTS TO BE COLLECTED IN BASE RATES				$ 539,320	$ 3,969,873	$ 834,870	$ 776,229	$ 133,980,104
COSTS VARYING WITH OFF PEAK DEMAND				$ (16,807)	$ 1,290,508	$ 165,833	$ 104,383	$ 38,341,961
COSTS VARYING WITH WINTER DEMAND				$ (5,358)	$ 83,313	$ 57,038	$ 81,715	$ (1,964,527)
COSTS VARYING WITH SUMMER DEMAND				$ (9,643)	$ 75,249	$ 52,864	$ 41,594	$ 4,633,784
COSTS VARYING WITH NON-TIME DIFFERENTIATED DEMAND				$ (11,695)	$ 118,762	$ 89,044	$ 168,039	$ 2,414,050
COSTS VARYING WITH ENERGY				$ 294,917	$ 2,337,947	$ 433,003	$ 365,652	$ 90,526,094
COSTS VARYING WITH NUMBER OF CUSTOMERS				$ 287,906	$ 64,094	$ 37,088	$ 14,847	$ 28,743

Exhibit DHBK – 8

Electric Cost of Service Study

Customer Charge Calculations

OFFICE OF THE AT[illegible]NEY GENERAL
KUCost of Service Study
Customer Charge Calculation

12 Months Ended
September 30, 2003

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	$4.11
CUSTOMER CHARGE PROPOSED BY KU	$9.00	$9.00	$20.00	$20.00
Percent Increase	**219%**	**134%**	**387%**	**387%**
Percent Increase Justified Base on Cost in Base Rates	**112%**	**53%**	**146%**	**1001%**
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL	$4.24	$4.24	$7.84	$11.42
Percent Increase	**50%**	**10%**	**91%**	**178%**

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

12 Months Ended
September 30, 2003

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	$75.00	$75.00	$75.00	$120.00	$120.00
Percent Increase	-	-	-	-	-
Percent Increase Justified Base on Cost in Base Rates	-	-	-	-	-
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL	$53.84	$53.84	$53.84	$89.28	$89.28
Percent Increase	-	-	-	-	-

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

12 Months Ended
September 30, 2003

Description	High Load Factor Secondary HLFS	High Load Factor Primary HLFP	Coal Mining Power Primary MPP	Coal Mining Power Transmission MPT	Large Power Mine Power TOD Primary LMPP
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	$75.00	$0.02	$75.00	$75.00	$120.00
Percent Increase	-	-	-	-	-
Percent Increase Justified Base on Cost in Base Rates	-	-	-	-	-
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL	$53.84	$53.84	$53.84	$53.84	$89.28
Percent Increase	-	-	-	-	-

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

12 Months Ended
September 30, 2003

Description	Large Power Mine Power TOD Transmission LMPT	Combination Off-Peak CWH	All Elcetric School AES	Electric Space Heating Rider 33	Water Pumping M
CUSTOMER CHARGE COSTS TO BE COLLECTED IN BASE RATES	$ 14,005	$ 287,906	$ 64,094	$ 37,088	$ 14,847
Customers (Monthly Bills)	84	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	$120.00	$0.00	$0.00	$0.00	$75.00
Percent Increase	-	-	-	-	**630%**
Percent Increase Justified Base on Cost in Base Rates	-	**215%**	-	-	**25%**
CUSTOMER CHARGE PROPOSED BY ATTORNEY GENERAL	$89.28	$0.00	$0.00	$0.00	$53.84
Percent Increase	-		-	-	**424%**

Exhibit DHBK – 9

Electric Cost of Service Study

Rate Design

OFFICE OF THE AT . / GENERAL

PROPOSED RATE DESIGN

	Bills	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
RS - Rate Codes 010, 050												
Customer Charges *(a)	2,708,953		$ 2.82	$ 7,639,247.46	$ 9.00	$ 24,380,577.00				$ 16,206,877	$ 4.24	$ 11,485,961
							$	8,043,367	$ 6,356,810	$ 103,371,051		
First 100 KWH		260,463,182	$ 0.05017	13067437.84	$ 0.04145	10796198.89					$ 0.04537	$ 11,817,215
Next 300 KWH		718,054,152	$ 0.04572	32829435.81	$ 0.04145	29763344.59			$ 0.00240	$ 0.03909	$ 0.04537	$ 32,578,117
Next 600 KWH		913,350,525	$ 0.04172	38104983.92	$ 0.04145	37858379.28					$ 0.04537	$ 41,438,713
Excess KWH		752,270,308	$ 0.04172	31384717.25	$ 0.04145	31181604.27	$	0.00304			$ 0.04537	$ 34,130,504
Sub-Total		2,644,138,167		$ 115,386,575		$ 109,599,527						$ 119,964,549
Total Calculated at Base Rates				$ 123,025,822		$ 133,980,104						$ 131,450,509
Correction Factor				0.999957		0.999957						
Total After Application of Correction Factor				$ 123,031,152		$ 133,985,909						
Fuel Clause Billings - proforma for rollin				1946158.551		1946158.561						
Merger Surcredit				-2974606.87		-2974606.87						
Value Delivery Surcredit				-367154.82		-367154.82						
VDT Amortization & Surcredit Adjustment				15546.72815		15546.72815						
Adjustment to Reflect Year-End Customers				-417161		-454327.0083						
Total Rate RS				**$ 121,233,914.89**		**$ 132,161,625.21**						
Proposed Increase						**10917610.32**						
Percentage Increase						9.01%						

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)		
	Bills	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		
CWH - Rate Code 120, RS								
Customer Charges *(a)	51,243		$ 1.03	$ 52,780.29		$ -		
First 100 KWH		4,042,164	$ 0.02665	107723.6681	$ 0.04145	167547.894	$ 0.04537	$ 183,393
Next 300 KWH		2,852,289	$ 0.02665	76013.49387	$ 0.04145	118227.3666	$ 0.04537	$ 129,408
Next 600 KWH		193,230	$ 0.02665	5149.589947	$ 0.04145	8009.399748	$ 0.04537	$ 8,767
Excess KWH		0	$ 0.02665	0	$ 0.04145	0	$ 0.04537	$ -
Subtotal		7,087,683		$ 188,887		$ 293,784		$ 321,568
Total Calculated at Base Rates				$ 241,667		$ 293,784		
Correction Factor				0.999750		0.999750		
Total After Application of Correction Factor				$ 241,727		$ 293,858		
Fuel Clause Billings - proforma for rollin				5534.6666		5534.6666		
Merger Surcredit				-5712.11		-5712.11		
Value Delivery Surcredit				-678.81		-678.81		
VDT Amortization & Surcredit Adjustment				28.74339097		28.74339097		
Adjustment to Reflect Year-End Customers				-14020		-17043.52443		
Total Rate CWH / RS				**$ 226,879.91**		**$ 275,986.82**		
Proposed Increase						**49106.91405**		
Percentage Increase						21.64%		

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)							
	Bills	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates	Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
FERS - Rate Codes 020, 060, 080											
Customer Charges *(a)	1,983,477		$ 3.85	$ 7,636,386.45	$ 9.00	$ 17,851,293.00			$ 11,717,572	$ 4.24	$ 8,409,942
							$ 18,291,646	$ 5,191,290	$ 108,850,308		
First 1,000 KWH		1,686,402,755	$ 0.04229	71317972.53	$ 0.04145	69901394.21				$ 0.04537	$ 76,512,093
Excess KWH		1,358,217,822	$ 0.03836	52101235.63	$ 0.04145	56298128.7		$ 0.00171	$ 0.03575	$ 0.04537	$ 61,622,343
Sub-Total		3,044,620,577		$ 123,419,208		$ 126,199,523					$ 138,134,436
							$ 0.00601				
Total Calculated at Base Rates				$ 131,055,595		$ 144,050,816					
Correction Factor				0.999917		0.999917					
Total After Application of Correction Factor				$ 131,066,473		$ 144,062,773					$ 146,544,378
Fuel Clause Billings - proforma for rollin				1905058.205		1905058.205					
Merger Surcredit				-3110470.24		-3110470.24					
Value Delivery Surcredit				-383962.9		-383962.9					
VDT Amortization & Surcredit Adjustment				16258.44603		16258.44603					
Adjustment to Reflect Year-End Customers				1771704		1947382.769					
Total Rate FERS				**$ 131,266,060.52**		**$ 144,437,039.27**					
Proposed Increase						**13171978.75**					
Percentage Increase						10.03%					

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)		
	Bills	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		
CWH - Rate Codes 122 FERS								
Customer Charges *(a)	36,730		$ 1.03	$ 37,831.90	$ -	$ -		
First 1,000 KWH		5,846,032	$ 0.02665	155796.7528	$ 0.04145	242318.0264	$ 0.04537	$ 265,234
Excess KWH		0	$ 0.02665	0	$ 0.04145	0	$ 0.04537	$ -
Sub-Total		5,846,032		$ 155,797		$ 242,318		$ 265,234
Total Calculated at Base Rates				$ 193,629		$ 242,318		
Correction Factor				0.999692		0.999692		
Total After Application of Correction Factor				$ 193,650		$ 242,344		
Fuel Clause Billings - proforma for rollin				4573.32945		4573.32945		
Merger Surcredit				-4583.53		-4583.53		
Value Delivery Surcredit				-550.47		-550.47		
VDT Amortization & Surcredit Adjustment				23.30896841		23.30896841		
Adjustment to Reflect Year-End Customers				-8223		-10290.73488		
Total Rate CWH / FERS				**$ 184,889.26**		**$ 231,516.17**		
Proposed Increase						**46626.91082**		
Percentage Increase						25.22%		

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)							
	Bills	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		Winter Period Costs	Summer Period Costs	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
GSS - Rate Codes 110, 113, 150, 153, 710												
Customer Charges *(a)	822,782		$ 4.11	$ 3,381,634.02	$ 20.00	$ 16,455,640.00				$ 8,313,071	$ 7.84	$ 6,450,611
							$	4,762,021	$ 4,410,076	$ 50,913,465		
First 500 KWH		250,675,964	$ 0.06443	16151052.39	$ 0.04697	11774250.05					$ 0.05552	$ 13,917,530
Next 1,500 KWH		340,305,160	$ 0.05332	18145071.14	$ 0.04697	15984133.38			$ 0.00199	$ 0.02302	$ 0.05552	$ 18,893,742
Excess KWH		514,894,841	$ 0.04870	25075378.77	$ 0.04697	24184610.7					$ 0.05552	$ 26,586,962
Sub-Total		1,105,875,966		$ 59,371,502		$ 51,942,994	$	0.00215				$ 61,396,234
Total Calculated at Base Rates				$ 62,753,136		$ 68,398,634						
Correction Factor				0.994771		0.994771						$ 67,848,845
Total After Application of Correction Factor				$ 63,083,005.67		$ 68,758,180						
Fuel Clause Billings - proforma for rollin				831531.5675		831531.5675						
Merger Surcredit				-1498837.7		-1498837.7						
Value Delivery Surcredit				-184691.3		-184691.3						
VDT Amortization & Surcredit Adjustment				7820.530404		7820.530404						
Adjustment to Reflect Year-End Customers				815724		889109.4643						
Total Rate GS Secondary				**$ 63,084,562.77**		**$ 68,803,112.26**						
Proposed Increase						**5748559.494**						
Percentage Increase						9.12%						

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)									
	Bills	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates									
GSP - Rate Codes 111, 151															
Customer Charges *(a)	1,127		$ 4.11	$ 4,631.97	$ 20.00	$ 22,540.00				$ 51,037	$ 11.42	$ 12,870			
							$ 311,819	$ 162,961	$ 1,959,031						
First 500 KWH		481,154	$ 0.06443	29712.15074	$ 0.04697	21660.4023					$ 0.05552	$ 25,603			
Next 1,500 KWH		1,168,955	$ 0.05332	62328.69099	$ 0.04697	54905.8255		$ 0.00313	$ 0.03758		$ 0.05552	$ 64,900			
Excess KWH		50,497,087	$ 0.04870	2459208.129	$ 0.04697	2371848.168					$ 0.05552	$ 2,803,598			
Sub-Total		52,127,196		$ 2,551,249		$ 2,448,414	$ 0.00598					$ 2,894,102			
Primary Service Discounts				-142439.8603		-137706.8835									
Minimum Billings				156810.3148		151599.8381	-477.5					$ 2,906,972			
Total Calculated at Base Rates				$ 2,570,251		$ 2,484,847									
Correction Factor				1.001490		1.001490									
Total After Application of Correction Factor				$ 2,566,426.90		$ 2,481,150									
Fuel Clause Billings - proforma for rollin				45451.4618		45451.4618									
Merger Surcredit				-61023.66		-61023.66									
Value Delivery Surcredit				-7180.88		-7180.88									
VDT Amortization & Surcredit Adjustment				304.0657052		304.0657052									
Adjustment to Reflect Year-End Customers				0		0									
Total Rate GS Primary				$ 2,543,977.89		$ 2,468,700.92									
Proposed Increase						**-85276.9642**									
Percentage Increase						-3.35%									

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)		
	Bills	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		
CWH - Rate Codes 126 GS								
Customer Charges *(a)	901		$ 1.03	$ 928.03		$ -		
First 500 KWH		68,183	$ 0.02665	1816.543261	$ 0.04697	3201.614896	$ 0.05552	$ 3,784
Next 1,500 KWH		342	$ 0.02665	9.114988659	$ 0.04697	16.06495375	$ 0.05552	$ 19
Excess KWH		0	$ 0.02665	0	$ 0.04697	0	$ 0.05552	$ -
Sub-Total		68,505		$ 1,826		$ 3,218		$ 3,803
Total Calculated at Base Rates				$ 2,754		$ 3,218		
Correction Factor				1.000019		1.000019		
Total After Application of Correction Factor				$ 2,753.64		$ 3,218		
Fuel Clause Billings - proforma for rollin				51.20015		51.20015		
Merger Surcredit				-64.44		-64.44		
Value Delivery Surcredit				-7.4		-7.4		
VDT Amortization & Surcredit Adjustment				0.313344077		0.313344077		
Adjustment to Reflect Year-End Customers				-299		-349.3809712		
Total Rate CWH / GS				**$ 2,434.31**		**$ 2,847.91**		
Proposed Increase						**413.601928**		
Percentage Increase						16.99%		

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)		
	Bills	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		
33 - Rate Code 330 GS								
Customer Charges *(a)	11,530		$ -	$ -	$ -	$ -		
First 500 KWH		3,040,894	$ 0.03926	119385.4958	$ 0.04697	142830.788	$ 0.05552	$ 168,830
Next 1,500 KWH		4,522,308	$ 0.03926	177545.7984	$ 0.04697	212412.7904	$ 0.05552	$ 251,079
Excess KWH		9,709,702	$ 0.03926	381202.9168	$ 0.04697	456064.7225	$ 0.05552	$ 539,083
Sub-Total		17,272,904		$ 678,134		$ 811,308		$ 958,992
Minimum Billings				23561.93		23561.93		23561.93
Total Calculated at Base Rates				$ 701,696		$ 834,870		
Correction Factor				1.002812		1.002812		
Total After Application of Correction Factor				$ 699,728.46		$ 832,529		
Fuel Clause Billings - proforma for rollin				6006.46835		6006.46835		
Merger Surcredit				-15914.86		-15914.86		
Value Delivery Surcredit				-1924.31		-1924.31		
VDT Amortization & Surcredit Adjustment				81.48258669		81.48258669		
Adjustment to Reflect Year-End Customers				-19849		-23616.11849		
Total Rate 33				**$ 668,128.24**		**$ 797,161.76**		
Proposed Increase						**129033.5267**		
Percentage Increase						19.31%		

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)		
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates	Proposed Rates	Calculated Revenue @ Proposed Rates
LPS/AES - Rate Code 220								
Number of Customers	3,474							
Demand	367,906		$ -	$ -	$ -	$ -	$ -	$ -
First 500,000 KWH		100,707,601	$ 0.03936	3963851.175	$ 0.03936	3963851.175	$ 0.03936	3963851.175
Next 1,500,000 KWH		0	$ 0.03936	0	$ 0.03936	0	$ 0.03936	0
Excess KWH		0	$ 0.03936	0	$ 0.03936	0	$ 0.03936	0
Sub-Total		100,707,601		$ 3,963,851		$ 3,963,851		$ 3,963,851
Minimum Billings				6021.78		6021.78		6021.78
Total Calculated at Base Rates				$ 3,969,873		$ 3,969,873		$ 3,969,873
Correction Factor				0.994813		0.994813		
Total After Application of Correction Factor				$ 3,990,570.48		$ 3,990,570		
Fuel Clause Billings - proforma for rollin				70234.8455		70234.8455		
Merger Surcredit				-94156.54		-94156.54		
Value Delivery Surcredit				-11593.77		-11593.77		
VDT Amortization & Surcredit Adjustment				490.9242113		490.9242113		
Adjustment to Reflect Year-End Customers				0		0		
Total Rate AES				$ 3,956,545.94		$ 3,956,545.94		
Proposed Increase						0		
Percentage Increase						0.00%		

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)			
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
LPS - Rate Codes 562, 568									
Number of Customers	154,715				$ 75.00	$ 11,603,625.00	$ 8,329,234	$ 53.84	$ 8,329,180
Demand	10,678,854		$ 4.11	$ 43,890,091.58	$ 6.77	72,295,844	$ 74,658,673	$ 6.99	$ 74,645,192
Minimum Annual Charges				136443.78		224750.46			$ 224,750
							$ 95,980,102		
First 500,000 KWH		3,874,329,937	$ 0.02872	111270755.8	$ 0.02200	85235258.61		$ 0.02220	$ 86,010,125
Next 1,500,000 KWH		61,080,231	$ 0.02633	1608242.488	$ 0.02200	1343765.087		$ 0.02220	$ 1,355,981
Excess KWH		0	$ 0.02504	0	$ 0.02200	0		$ 0.02220	$ -
Sub-Total		3,935,410,168		$ 112,878,998		$ 86,579,024			
Total Calculated at Base Rates				$ 156,905,534		$ 170,703,243			$ 170,565,228
Correction Factor				0.998130		0.998130			
Total After Application of Correction Factor				$ 157,199,483.61		$ 171,023,042			
Fuel Clause Billings - proforma for rollin				3170805.131		3170805.131			
Merger Surcredit				-3748979.22		-3748979.22			
Value Delivery Surcredit				-460016.21		-460016.21			
VDT Amortization & Surcredit Adjustment				19478.83174		19478.83174			
Adjustment to Reflect Year-End Customers				-597774		-650340.1013			
Total Rate LP Secondary				**$ 156,582,998.14**		**$ 169,353,990.76**			
Proposed Increase						**13770992.61**			
Percentage Increase						8.85%			

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)			
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
LPP - Rate Codes 561, 566									
Number of Customers	3,656				$ 75.00	$ 274,200.00	$ 196,376	$ 53.84	$ 196,823
Demand	2,381,439		$ 3.13	$ 7,453,905.01	$ 6.43	15,312,655	$ 16,356,637	$ 6.52	$ 15,526,984
CSR Credits	43,289		$ (3.20)	(138,526)	$ (4.19)	(181,382)			$ (181,382)
CSR Penalties				2411		2411			$ 2,411
							$ 20,808,623		
First 500,000 KWH		639,927,383	$ 0.02872	18378714.43	$ 0.02200	14078402.42		$ 0.02220	$ -
Next 1,500,000 KWH		331,775,188	$ 0.02633	8735640.689	$ 0.02200	7299054.127		$ 0.02220	$ 14,206,388
Excess KWH		26,286,146	$ 0.02504	658205.0904	$ 0.02200	578295.2072		$ 0.02220	$ 7,365,409
Sub-Total		997,988,716		$ 27,772,560		$ 21,955,752			
Total Calculated at Base Rates				$ 35,090,351		$ 37,363,635			$ 37,116,633
Correction Factor				0.998820		0.998820			
Total After Application of Correction Factor				$ 35,131,813.69		$ 37,407,785			
Fuel Clause Billings - proforma for rollin				814739.315		814739.315			
Merger Surcredit				-843552.77		-843552.77			
Value Delivery Surcredit				-103490.83		-103490.83			
VDT Amortization & Surcredit Adjustment				4382.194411		4382.194411			
Adjustment to Reflect Year-End Customers				117795		125426.2031			
Total Rate LP Primary				**$ 35,121,686.60**		**$ 37,405,288.80**			
Proposed Increase						**2283602.207**			
Percentage Increase						6.50%			

OFFICE OF THE AT . / GENERAL

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates			
LPT - Rate Codes 560, 567									
Number of Customers	27				$ 75.00	$ 2,025.00	$ 3,654	$ 53.84	$ 1,454
Demand	36,408		$ 2.97	$ 108,132.95	$ 6.09	221,727	$ 277,802	$ 6.02	$ 219,179
Minimum Annual Charges				1521.99654		3,121			$ 3,121
									$ -
First 500,000 KWH		6,109,950	$ 0.02872	175477.764	$ 0.02200	134418.9	$ 285,908	$ 0.02220	$ 135,641
Next 1,500,000 KWH		9,366,902	$ 0.02633	246630.5297	$ 0.02200	206071.844		$ 0.02220	$ 207,945
Excess KWH		0	$ 0.02504	0	$ 0.02200	0		$ 0.02220	$ -
Sub-Total		15,476,852		$ 422,108		$ 340,491			
Total Calculated at Base Rates				$ 531,763		$ 567,364			$ 567,339
Correction Factor				0.993946		0.993946			
Total After Application of Correction Factor				$ 535,002.09		$ 570,819			
Fuel Clause Billings - proforma for rollin				11435.57765		11435.57765			
Merger Surcredit				-12741.83		-12741.83			
Value Delivery Surcredit				-1567.34		-1567.34			
VDT Amortization & Surcredit Adjustment				66.36712246		66.36712246			
Adjustment to Reflect Year-End Customers				273166		291453.937			
Total Rate LP Transmission				**$ 805,360.87**		**$ 869,466.16**			
Proposed Increase						**54106.29528**			
Percentage Increase						6.72%			

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	On-Peak Period Costs	Off-peak Period Costs	Non-Time Diff Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates					
LCIP - Rate Code 563											
Number of Customers	315				$ 120.00	$ 37,800.00			$ 45,703	$ 89.28	$ 28,123
On-Peak Demand	4,068,204		$ 4.14	$ 16,842,364.15	$ 5.52	22,456,486	$2.33		$0.32	$ 2.24	$ 9,112,777
Off-Peak Demand	3,969,563		$ 0.73	$ 2,897,781.21	$ 0.73	2,897,781		4.09	$0.32	$ 3.99	$ 15,838,558
CSR Credits	64,834		$ (3.20)	$ (207,469.38)	$ (4.19)	(271,655)					$ (271,655)
Penalties				21553		21553					$ 21,553
Energy		2,060,874,735	$ 0.02210	45567331.64	$ 0.02200	45779244.17				$ 0.02220	$ 46,195,419
Total Calculated at Base Rates				$ 65,541,561		$ 70,921,209					$ 70,924,774
Correction Factor				0.999029		0.999029					
Total After Application of Correction Factor				$ 65,505,294.23		$ 70,990,174					
Fuel Clause Billings - proforma for rollin				1696726.365		1696726.365					
Merger Surcredit				-1573353.32		-1573353.32					
Value Delivery Surcredit				-192241.42		-192241.42					
VDT Amortization & Surcredit Adjustment				8140.231132		8140.231132					
Adjustment to Reflect Year-End Customers				0		0					
Total Rate LCI Primary				$ 65,646,566.08		$ 70,931,445.40					
Proposed Increase						**5384879.32**					
Percentage increase						8.22%					

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PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)						
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates	On-Peak Period Costs	Off-peak Period Costs	Non-Time Diff Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
LCIT - Rate Code 564											
Number of Customers	48				$ 120.00	$ 5,760.00			$ 9,508	$ 89.28	$ 4,285
On-Peak Demand	1,099,952		$ 3.95	$ 4,344,810.01	$ 5.33	5,862,744	$2.07		$0.00	$ 1.98	$ 2,177,905
Off-Peak Demand	1,092,494		$ 0.73	797,521	$ 0.73	797,521		4.73	$0.00	$ 3.99	$ 4,359,053
CSR Credits	122,014		$ (3.10)	(378,243)	$ (4.09)	(499,036)					$ (499,036)
Penalties				76,807		76,807					$ 76,807
Energy		621,047,926	$ 0.02210	13725159.16	$ 0.02200	$13,663,054				$ 0.02220	$ 13,787,264
Total Calculated at Base Rates				$ 18,566,054		$ 19,906,850					$ 19,906,277
Correction Factor				0.999990		0.999990					
Total After Application of Correction Factor				$ 18,566,237.72		$ 19,907,046					
Fuel Clause Billings - proforma for rollin				526690.3651		526690.3651					
Merger Surcredit				-450941.76		-450941.76					
Value Delivery Surcredit				-55116.61		-55116.61					
VDT Amortization & Surcredit Adjustment				2333.846393		2333.846393					
Adjustment to Reflect Year-End Customers				0		0					
Total Rate LCI Transmission				**$ 18,589,263.66**		**$ 19,930,011.99**					
Proposed Increase						**1340808.428**					
Percentage Increase						7.21%					

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	AG Proposed Rates	Calculated Revenue at Proposed Rates
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		
HLFP - Rate Code 571								
Number of Customers	529				$ 75.00	$ 39,675.00	$ 53.84	$ 28,479
Demand	1,345,913		$ 4.79	$ 6,446,922.31	$ 6.43	8,654,219	$ 6.52	$ 8,775,351
Energy		723,323,088	$ 0.02270	16419434.1	$ 0.02200	15913107.94	$ 0.02220	$ 16,057,773
Minimum Billings				38,375		51513.41875		$ 51,513
Total Calculated at Base Rates				$ 22,904,731		$ 24,658,516		$ 24,913,116
Correction Factor				0.994328		0.994328		
Total After Application of Correction Factor				$ 23,035,385.04		$ 24,798,174		
Fuel Clause Billings - proforma for rollin				591756.6397		591756.6397		
Merger Surcredit				-550321.36		-550321.36		
Value Delivery Surcredit				-66794.58		-66794.58		
VDT Amortization & Surcredit Adjustment				2828.335952		2828.335952		
Adjustment to Reflect Year-End Customers				-537561		-578721.3252		
Total Rate HLF Primary				**$ 22,475,293.07**		**$ 24,197,921.30**		
Proposed Increase						**1722628.226**		
Percentage Increase						7.66%		

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	AG Proposed Rates	Calculated Revenue at Proposed Rates
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		
HLFS - Rate Code 672								
Number of Customers	494				$ 75.00	$ 37,050.00	$ 53.84	$ 26,595
Demand	705,460		$ 5.13	$ 3,619,007.24	$ 6.77	4,775,961	$ 6.99	$ 4,931,162
Energy		370,430,550	$ 0.02270	8408773.485	$ 0.02200	8149472.1	$ 0.02220	$ 8,223,558
Minimum Billings				203870.6231		269045.6372		$ 269,046
Total Calculated at Base Rates				$ 12,231,651		$ 13,231,529		$ 13,450,361
Correction Factor				0.996888		0.996888		
Total After Application of Correction Factor				$ 12,269,840.93		$ 13,272,840		
Fuel Clause Billings - proforma for rollin				305856.6985		305856.6985		
Merger Surcredit				-292804.58		-292804.58		
Value Delivery Surcredit				-35747.14		-35747.14		
VDT Amortization & Surcredit Adjustment				1513.669541		1513.669541		
Adjustment to Reflect Year-End Customers				0		0		
Total Rate HLF Secondary				**$ 12,248,669.58**		**$ 13,251,658.60**		
Proposed Increase						**1002999.02**		
Percentage Increase						8.19%		

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	AG Proposed Rates	Calculated Revenue at Proposed Rates
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates		
Rate M - Rate Code 550								
Customer Charges *(a)	1,151		$ 10.27	$ 11,820.77	$ 75.00	$ 86,325.00	$ 53.84	$ 61,965
Demand Charges	46,351.6		$ -	$ -	$ 6.77	$ 313,800.33	$ 6.99	$ 323,998
First 10,000 KWH		6,136,374	$ 0.04631	284175.4752	$ 0.02200	135000.2258	$ 0.02220	$ 136,228
Excess KWH		10,959,266	$ 0.03917	429274.4532	$ 0.02200	241103.8542	$ 0.02220	$ 243,296
Sub-Total		17,095,640		$ 713,450		$ 376,104		
Total Calculated at Base Rates				$ 725,271		$ 776,229		$ 765,486
Correction Factor				0.994581		0.994581		
Total After Application of Correction Factor				$ 729,222.53		$ 780,459		
Fuel Clause Billings - proforma for rollin				13459.15515		13459.15515		
Merger Surcredit				-17302.08		-17302.08		
Value Delivery Surcredit				-2118.35		-2118.35		
VDT Amortization & Surcredit Adjustment				89.69897652		89.69897652		
Adjustment to Reflect Year-End Customers				0		0		
Total Rate M Water Pumping				**$ 723,360.96**		**$ 774,587.33**		
Proposed Increase						**51236.37585**		
Percentage Increase						7.08%		

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates			
MPT - Rate Codes 660, 667									
Number of Customers	183				$ 75.00	$ 13,725.00	$ 19,123	$ 53.84	$ 9,852
Demand	335,459		$ 2.67	$ 895,674.73	$ 4.68	1,569,947	$ 1,942,298	$ 5.31	$ 1,781,286
First 500,000 KWH		55,158,510	$ 0.02881	1589116.663	$ 0.02400	1323804.232	$ 2,374,825	$ 0.02220	$ 1,224,519
Excess KWH		59,532,090	$ 0.02540	1512115.095	$ 0.02400	1428770.168		$ 0.02220	$ 1,321,612
Sub-Total		114,690,600		$ 3,101,232		$ 2,752,574			
Total Calculated at Base Rates				$ 3,996.906		$ 4,336.246			$ 4,337,269
Correction Factor				0.988697		0.988697			
Total After Application of Correction Factor				$ 4,042,601.11		$ 4,385,820			
Fuel Clause Billings - proforma for rollin				87711.24		87711.24			
Merger Surcredit				-95656.41		-95656.41			
Value Delivery Surcredit				-11653.17		-11653.17			
VDT Amortization & Surcredit Adjustment				493.4394327		493.4394327			
Adjustment to Reflect Year-End Customers				-275257		-298826.4755			
Total Rate MP Transmission				$ 3,748,239.21		$ 4,066,088.86			
Proposed Increase						319849.653			
Percentage Increase						8.53%			

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)			
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates	All Periods Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
MPP - Rate Codes 681, 686									
Number of Customers	261				$ 75.00	$ 19,575.00	$ 22,825	$ 53.84	$ 14,051
Demand	473,781		$ 3.01	$ 1,426,081.71	$ 4.80	2,274,150	$ 2,683,458	$ 5.30	$ 2,511,041
First 500,000 KWH		89,036,933	$ 0.02881	2565154.028	$ 0.02400	2136886.382	$ 2,756,506	$ 0.02220	$ 1,976,620
Excess KWH		38,740,167	$ 0.02540	984000.2523	$ 0.02400	929764.0179		$ 0.02220	$ 860,032
Sub-Total		127,777,100		$ 3,549,154		$ 3,066,650			
Minimum Annual Charges				64222.9215		102415.2901			$102,415
Total Calculated at Base Rates				$ 5,039,459		$ 5,462,791			$ 5,464,159
Correction Factor				0.996149		0.996149			
Total After Application of Correction Factor				$ 5,058,939.17		$ 5,483,908			
Fuel Clause Billings - proforma for rollin				103479.5		103479.5			
Merger Surcredit				-119811.66		-119811.66			
Value Delivery Surcredit				-14612.51		-14612.51			
VDT Amortization & Surcredit Adjustment				618.7491167		618.7491167			
Adjustment to Reflect Year-End Customers				-234645		-254355.9933			
Total Rate MP Primary				**$ 4,793,968.25**		**$ 5,199,225.68**			
Proposed Increase						**405257.4311**			
Percentage Increase						8.45%			

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	On-Peak Period Costs	Off-peak Period Costs	Non-Time Diff Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates					
LMPP - Rate Code 683											
Number of Customers	25				$ 120.00	$ 3,000.00			$ 4,912	$ 89.28	$ 2,232
On-Peak Demand	160,687		$ 4.14	$ 665,243.35	$ 5.50	883,777	$1.96		$0.37	$ 2.14	$ 343,870
Off-Peak Demand	160,685		$ 0.73	117,286	$ 0.73	117,286		3.14	$0.37	$ 3.32	$ 533,408
Energy		56,287,872	$ 0.02094	1178668.04	$ 0.02000	1125757.44				$ 0.02220	$ 1,249,591
Minimum Annual Billings				(8,760)		-11637.83623					$ (11,638)
Total Calculated at Base Rates				$ 1,952,437		$ 2,118,183					$ 2,117,463
Correction Factor				1.000000		1.000000					
Total After Application of Correction Factor				$ 1,952,436.86		$ 2,118,183					
Fuel Clause Billings - proforma for rollin				43817.325		43817.325					
Merger Surcredit				-46195.68		-46195.68					
Value Delivery Surcredit				-5580.82		-5580.82					
VDT Amortization & Surcredit Adjustment				236.3130937		236.3130937					
Adjustment to Reflect Year-End Customers				0		0					
Total Rate LMP Primary				**$ 1,944,714.00**		**$ 2,110,469.73**					
Proposed Increase						**165745.7282**					
Percentage Increase						8.52%					

PROPOSED RATE DESIGN

(1)	(2)	(3)	(4)	(5)	(6)	(7)	On-Peak Period Costs	Off-peak Period Costs	Non-Time Diff Costs	AG Proposed Rates	Calculated Revenue at Proposed Rates
	Bills / KW	Total KWH	Present Rates	Calculated Revenue @ Present Rates (see Exhibit 9)	Proposed Rates	Calculated Revenue @ Proposed Rates					
LMPT - Rate Code 684											
Number of Customers	82				$ 120.00	$ 9,840.00			$ 14,005	$ 89.28	$ 7,321
On-Peak Demand	400,744		$ 3.80	$ 1,522,826.82	$ 4.96	1,987,690	$2.49		$0.00	$ 2.03	$ 813,510
Off-Peak Demand	381,990		$ 0.73	278,853	$ 0.73	278,853		3.49	$0.00	$ 3.03	$ 1,157,430
Energy		135,342,000	$ 0.02094	2834061.48	$ 0.02000	2706840				$ 0.02220	$ 3,004,592
Minimum Annual Billings				197,968		258400.9323					$ 258,401
Total Calculated at Base Rates				$ 4,833,710		$ 5,241,623					$ 5,241,254
Correction Factor				1.002250		1.002250					
Total After Application of Correction Factor				$ 4,822,860.19		$ 5,229,859					
Fuel Clause Billings - proforma for rollin				106920.5		106920.5					
Merger Surcredit				-114208.25		-114208.25					
Value Delivery Surcredit				-13680.32		-13680.32					
VDT Amortization & Surcredit Adjustment				579.2766552		579.2766552					
Adjustment to Reflect Year-End Customers				-703778		-763189.4138					
Total Rate LMP Transmission				$ 4,096,693.40		$ 4,446,300.33					
Proposed Increase						**347606.9369**					
Percentage Increase						8.48%					
Total LMP				$ 6,043,407.40		$ 6,656,760.06					
Proposed Increase						613352.6651					
Percentage Increase						8.49%					

Exhibit DHBK – 10

Electric Cost of Service Study

Summary of Proposed Rates

ATTORNEY GENERAL PROPOSED RATE DESIGN

BASE ON KU PROPOSED RATE INCREASES

Rate Class	Customer Charge $ / month	Energy Rate $ / kWh	Basic Demand $ / KW-mo.	On Peak Demand $ / KW-mo.	Off Peak Demand $ / KW-mo.
RS	$ 4.24	$ 0.04537			
GS - Secondary	$ 7.84	$ 0.05552			
GS - Primary	$ 11.42	$ 0.05552			
AES	$ -	$ 0.03936			
LPS, HLFS & M	$ 53.84	$ 0.02220	$ 6.99		
LPP & HLFP	$ 53.84	$ 0.02220	$ 6.52		
LPT	$ 53.84	$ 0.02220	$ 6.02		
LCIP	$ 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

KU PROPOSED RATE DESIGN

Rate Class	Customer Charge $ / month	Energy Rate $ / kWh	Basic Demand $ / KW-mo.	On Peak Demand $ / KW-mo.	Off Peak Demand $ / KW-mo.
RS	$ 9.00	$ 0.04145			
GS - Secondary	$ 20.00	$ 0.04697			
GS - Primary	$ 20.00	$ 0.04697			
AES	$ -	$ 0.03936			
LPS, HLFS & M	$ 75.00	$ 0.02200	$ 6.77		
LPP & HLFP	$ 75.00	$ 0.02200	$ 6.43		
LPT	$ 75.00	$ 0.02200	$ 6.09		
LCIP	$ 120.00	$ 0.02200		$ 5.52	$ 0.73
LCIT	$ 120.00	$ 0.02200		$ 5.33	$ 0.73
MPT	$ 75.00	$ 0.02400	$ 4.68		
MPP	$ 75.00	$ 0.02400	$ 4.80		
LMPP	$ 120.00	$ 0.02000		$ 5.50	$ 0.73
LMPT	$ 120.00	$ 0.02000		$ 4.96	$ 0.73

Exhibit DHBK – 11

Miscellaneous Charges

KU MISCELLANEOUS CHARGE

	Current	KU Proposed	AG Proposed
ELECTRIC			
Regular Hours			
Disconnect/Reconnect During Test-Year	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 Disconnect/Reconnect		**$1,000,215.50**	**$390,328.00**
After Hours			
Disconnect/Reconnect During Test-Year	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/Reconnect		**-$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 CHARGE INCREASE		**$1,134,800.50**	**$303,377.00**