

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES)	
COMPANY FOR AN ADJUSTMENT OF ITS)	
ELECTRIC RATES, A CERTIFICATE OF PUBLIC)	
CONVENIENCE AND NECESSITY TO DEPLOY)	CASE NO. 2020-00349
ADVANCED METERING INFRASTRUCTURE,)	
APPROVAL OF CERTAIN REGULATORY AND)	
ACCOUNTING TREATMENTS, AND)	
ESTABLISHMENT OF A ONE-YEAR SUR-)	
CREDIT)	

JANUARY 27, 2021 CORRECTED RESPONSE OF
KENTUCKY UTILITIES COMPANY
TO
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
DATED NOVEMBER 24, 2020

FILED: JANUARY 27, 2021

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says that he is Controller for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

DocuSigned by:
Christopher M. Garrett
69352C6285DE4D7...

Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 26th day of January 2021.

Judy Scholer

Notary Public

Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

KENTUCKY UTILITIES COMPANY

**January 27, 2021 Corrected Response to Commission Staff's
First Request for Information
Dated November 24, 2020**

Case No. 2020-00349

Question No. 1

**Responding Witness: Kent W. Blake / Lonnie E. Bellar / Christopher M. Garrett / Eileen
L. Saunders / John K. Wolfe**

- Q-1. Provide the following expense account data:
- a. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.
 - b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs, or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

A-1.

Original Response:

- a. See attached.
- b. See the direct testimonies of Kent W. Blake, Lonnie E. Bellar, John K. Wolfe and Eileen L. Saunders.

January 27, 2021 Corrected Response to Question No. 1(a):

The Kentucky Jurisdictional operating expense account balances provided on pages 4 through 6 in the original filing incorrectly included Schedule D-2 jurisdictional adjustments found on Schedule C-2.1 B for the base period. These adjustments are related to proforma adjustments to base rates and should not have been included in this response. The corrected schedule now includes operating expense account balances which agree to the unadjusted jurisdiction amounts from Schedule C-2.1 B for the base period.

Kentucky Utilities Company
Total Company

Account	REPORTING YEARS				COMPARISONS		
	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	6,091,774	7,719,871	7,598,497	8,486,220	-21.09%	1.60%	-10.46%
(501) Fuel	293,479,483	298,752,527	356,332,418	363,699,361	-1.77%	-16.16%	-2.03%
(502) Steam Expenses	21,832,972	16,144,191	18,814,306	21,054,933	35.24%	-14.19%	-10.64%
(505) Electric Expenses	7,641,902	7,914,097	8,202,363	8,005,105	-3.44%	-3.51%	2.46%
(506) Miscellaneous Steam Power Expenses	28,201,786	23,947,184	26,962,473	31,190,975	17.77%	-11.18%	-13.56%
(507) Rents	-	-	11,000	12,000	0.00%	-100.00%	-8.33%
(509) Allowances	1,010	2,193	3,467	3,943	-53.93%	-36.75%	-12.07%
TOTAL Operation	357,248,927	354,480,063	417,924,524	432,452,537	0.78%	-15.18%	-3.36%
Maintenance							
(510) Maintenance Supervision and Engineering	11,469,012	10,232,908	10,311,337	8,969,036	12.08%	-0.76%	14.97%
(511) Maintenance of Structures	11,118,803	10,422,426	10,115,237	8,008,657	6.68%	3.04%	26.30%
(512) Maintenance of Boiler Plant	41,771,152	48,408,247	49,722,917	42,741,411	-13.71%	-2.64%	16.33%
(513) Maintenance of Electric Plant	9,031,284	11,774,994	11,502,852	8,628,857	-23.30%	2.37%	33.31%
(514) Maintenance of Miscellaneous Steam Plant	3,070,848	3,225,100	3,465,917	2,843,366	-4.78%	-6.95%	21.89%
TOTAL Maintenance	76,461,099	84,063,675	85,118,260	71,191,327	-9.04%	-1.24%	19.56%
TOTAL Power Production Expenses - Steam Power	433,710,026	438,543,738	503,042,784	503,643,864	-1.10%	-12.82%	-0.12%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	-	-	-	-	0.00%	0.00%	0.00%
(536) Water for Power	-	-	-	-	0.00%	0.00%	0.00%
(538) Electric Expenses	-	-	11,464	-	0.00%	-100.00%	0.00%
(539) Misc. Hydraulic Power Generation Exp.	34,265	40,827	66,432	38,820	-16.07%	-38.54%	71.13%
(540) Rents	-	-	-	-	0.00%	0.00%	0.00%
TOTAL Operation	34,265	40,827	77,896	38,820	-16.07%	-47.59%	100.66%
Maintenance							
(541) Maintenance Supervision and Engineering	143,889	234,713	189,132	122,176	-38.70%	24.10%	54.80%
(542) Maintenance of Structures	245,713	232,846	111,964	89,296	5.53%	107.97%	25.39%
(543) Maintenance of Reservoirs, Dams, and Waterways	16,825	-	-	-	0.00%	0.00%	0.00%
(544) Maintenance of Electric Plant	76,088	63,086	69,262	79,361	20.61%	-8.92%	-12.73%
(545) Maintenance of Misc. Hydraulic Plant	13,280	46,319	5,824	6,352	-71.33%	695.31%	-8.31%
TOTAL Maintenance	495,794	576,964	376,182	297,185	-14.07%	53.37%	26.58%
TOTAL Power Production Expenses - Hydraulic Power	530,059	617,791	454,078	336,005	-14.20%	36.05%	35.14%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	950,016	1,392,653	1,330,903	1,160,715	-31.78%	4.64%	14.66%
(547) Fuel	94,728,069	122,470,937	140,310,165	109,007,959	-22.65%	-12.71%	28.72%
(548) Generation Expenses	540,964	508,801	568,313	514,424	6.32%	-10.47%	10.48%
(549) Miscellaneous Other Power Generation Expenses	4,914,769	4,512,276	4,253,454	6,378,680	8.92%	6.08%	-33.32%
(550) Rents	5,088	9,441	17,894	23,014	-46.11%	-47.24%	-22.25%
TOTAL Operation	101,138,905	128,894,108	146,480,729	117,084,792	-21.53%	-12.01%	25.11%

Kentucky Utilities Company
Total Company

Account	REPORTING YEARS				COMPARISONS		
	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
Maintenance							
(551) Maintenance Supervision and Engineering	846,684	503,301	533,983	526,262	68.23%	-5.75%	1.47%
(552) Maintenance of Structures	1,537,746	1,436,093	1,570,514	1,044,187	7.08%	-8.56%	50.41%
(553) Maintenance of Generating and Electric Plant	4,232,217	3,364,765	3,242,706	3,586,059	25.78%	3.76%	-9.57%
(554) Maintenance of Misc. Other Power Gen. Plant	3,159,290	3,041,497	2,479,922	3,732,298	3.87%	22.64%	-33.56%
TOTAL Maintenance	9,775,937	8,345,656	7,827,125	8,888,806	17.14%	6.62%	-11.94%
TOTAL Power Production Expenses - Other Power	110,914,842	137,239,764	154,307,854	125,973,598	-19.18%	-11.06%	22.49%
D. Other Power Supply Expenses							
(555) Purchased Power	38,361,342	43,262,874	44,517,728	45,705,642	-11.33%	-2.82%	-2.60%
(556) System Control and Load Dispatching	2,254,522	1,728,261	1,802,634	1,908,790	30.45%	-4.13%	-5.56%
(557) Other Expenses	175,193	172,678	290,846	648	1.46%	-40.63%	44783.64%
TOTAL Other Power Supply Expenses	40,791,057	45,163,813	46,611,208	47,615,080	-9.68%	-3.11%	-2.11%
TOTAL Power Production Expenses	585,945,984	621,565,106	704,415,924	677,568,547	-5.73%	-11.76%	3.96%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	2,524,706	1,582,006	1,584,451	1,662,214	59.59%	-0.15%	-4.68%
(561) Load Dispatching	3,670,084	4,018,803	3,962,200	3,909,563	-8.68%	1.43%	1.35%
(562) Station Expenses	1,261,875	1,207,788	1,585,992	1,234,278	4.48%	-23.85%	28.50%
(563) Overhead Lines Expense	890,675	781,730	868,590	627,190	13.94%	-10.00%	38.49%
(565) Transmission of Electricity by Others	3,685,638	3,513,078	3,281,115	3,194,824	4.91%	7.07%	2.70%
(566) Miscellaneous Transmission Expenses	25,560,723	24,570,671	16,112,595	13,103,423	4.03%	52.49%	22.96%
(567) Rents	113,932	264,436	166,408	146,996	-56.92%	58.91%	13.21%
TOTAL Operation	37,707,632	35,938,512	27,561,351	23,878,488	4.92%	30.39%	15.42%
Maintenance							
(569) Maintenance of Structures	-	-	-	-	0.00%	0.00%	0.00%
(570) Maintenance of Station Equipment	1,997,347	1,850,947	1,674,303	1,624,999	7.91%	10.55%	3.03%
(571) Maintenance of Overhead Lines	10,522,530	10,919,827	12,304,623	8,797,867	-3.64%	-11.25%	39.86%
(573) Maintenance of Misc. Transmission Plant	186,489	383,103	309,687	296,271	-51.32%	23.71%	4.53%
TOTAL Maintenance	12,706,366	13,153,877	14,288,613	10,719,137	-3.40%	-7.94%	33.30%
TOTAL Transmission Expenses	50,413,999	49,092,389	41,849,964	34,597,625	2.69%	17.31%	20.96%
3. REGIONAL MARKET EXPENSES							
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Svcs	1,041	3,176	6,047	(159,769)	-67.22%	-47.48%	-103.78%
TOTAL Operation	1,041	3,176	6,047	(159,769)	-67.22%	-47.48%	-103.78%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,771,052	1,808,670	1,783,809	1,641,556	-2.08%	1.39%	8.67%
(581) Load Dispatching	436,781	381,642	409,376	457,295	14.45%	-6.77%	-10.48%
(582) Stations Expenses	2,117,819	1,973,953	1,859,647	1,964,344	7.29%	6.15%	-5.33%
(583) Overhead Line Expenses	6,304,721	6,105,689	6,908,833	6,246,106	3.26%	-11.62%	10.61%
(584) Underground Line Expenses	1,292,832	1,544,118	-	-	-16.27%	0.00%	0.00%
(585) Street Lighting and Signal System Expenses	-	-	-	-	0.00%	0.00%	0.00%
(586) Meter Expenses	9,632,132	9,097,316	8,090,382	7,718,805	5.88%	12.45%	4.81%
(587) Customer Installations Expenses	-	-	205	(14,998)	0.00%	-100.00%	-101.37%
(588) Miscellaneous Expenses	7,361,554	8,254,059	7,524,520	6,530,278	-10.81%	9.70%	15.23%
(589) Rents	-	-	-	-	0.00%	0.00%	0.00%
TOTAL Operation	28,916,891	29,165,447	26,576,772	24,543,386	-0.85%	9.74%	8.28%

Kentucky Utilities Company
Total Company

Account	REPORTING YEARS				COMPARISONS		
	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
Maintenance							
(590) Maintenance Supervision and Engineering	17,839	9,007	24,737	67,018	98.06%	-63.59%	-63.09%
(592) Maintenance of Station Equipment	1,400,125	2,146,875	1,324,752	1,079,285	-34.78%	62.06%	22.74%
(593) Maintenance of Overhead Lines	29,307,069	31,601,128	32,328,267	29,614,376	-7.26%	-2.25%	9.16%
(594) Maintenance of Underground Lines	457,506	426,817	416,218	377,308	7.19%	2.55%	10.31%
(595) Maintenance of Line Transformers	79,383	73,929	152,392	142,954	7.38%	-51.49%	6.60%
(596) Maintenance of Street Lighting and Signal Systems	-	143	-	-	-100.00%	0.00%	0.00%
(598) Maintenance of Miscellaneous Distribution Plant	413,189	423,571	384,692	338,013	-2.45%	10.11%	13.81%
(880) Maintenance of Miscellaneous Gas Distribution Plant	27,062	-	-	-	0.00%	0.00%	0.00%
TOTAL Maintenance	31,702,174	34,681,470	34,631,058	31,618,954	-8.59%	0.15%	9.53%
TOTAL Distribution Expenses	60,619,066	63,846,917	61,207,830	56,162,340	-5.06%	4.31%	8.98%
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	4,158,852	4,010,326	4,040,832	3,797,259	3.70%	-0.75%	6.41%
(902) Meter Reading Expenses	9,732,922	7,775,574	5,473,575	5,120,136	25.17%	42.06%	6.90%
(903) Customer Records and Collection Expenses	21,629,278	20,644,218	20,022,150	19,507,799	4.77%	3.11%	2.64%
(904) Uncollectible Accounts	5,556,033	3,843,545	5,185,953	4,226,101	44.55%	-25.89%	22.71%
(905) Miscellaneous Customer Accounts Expenses	136,685	(21,536)	27,996	2,764	-734.68%	-176.93%	912.88%
TOTAL Customer Accounts Expenses	41,213,769	36,252,127	34,750,506	32,654,059	13.69%	4.32%	6.42%
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.							
Operation							
(907) Supervision	489,201	622,302	613,538	553,416	-21.39%	1.43%	10.86%
(908) Customer Assistance Expenses	7,736,804	7,645,412	14,097,081	19,794,923	1.20%	-45.77%	-28.78%
(909) Informational and Instructional Expenses	1,890,071	1,421,872	696,095	494,787	32.93%	104.26%	40.69%
(910) Misc. Customer Service and Information Expenses	1,980,058	1,797,384	1,384,574	1,249,886	10.16%	29.81%	10.78%
TOTAL Customer Service and Informational Expenses	12,096,133	11,486,970	16,791,288	22,093,012	5.30%	-31.59%	-24.00%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	64,000	293,513	-	-			
(913) Advertising Expenses	887,631	1,162,873	985,525	791,507	-23.67%	18.00%	24.51%
TOTAL SALES EXPENSES	951,631	1,456,386	985,525	791,507	-34.66%	47.78%	24.51%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	33,157,518	35,837,373	35,045,518	35,252,106	-7.48%	2.26%	-0.59%
(921) Office Supplies and Expenses	10,339,166	9,793,261	10,132,678	8,310,466	5.57%	-3.35%	21.93%
(Less) (922) Administrative Exp. Transferred-Credit	(5,991,139)	(6,215,991)	(5,755,400)	(5,527,119)	-3.62%	8.00%	4.13%
(923) Outside Services Employed	19,168,525	17,397,501	17,866,696	14,670,293	10.18%	-2.63%	21.79%
(924) Property Insurance	7,459,630	6,163,383	5,507,108	5,714,993	21.03%	11.92%	-3.64%
(925) Injuries and Damages	3,719,261	6,270,552	5,451,515	4,623,459	-40.69%	15.02%	17.91%
(926) Employee Pensions and Benefits	27,644,575	27,133,749	30,251,248	35,113,462	1.88%	-10.31%	-13.85%
(927) Franchise Requirements	2,229	4,288	4,152	4,253	-48.02%	3.28%	-2.37%
(928) Regulatory Commission Expenses	2,132,322	2,232,815	1,969,804	1,562,407	-4.50%	13.35%	26.07%
(929) (Less) Duplicate Charges-Cr.	(2,229)	(4,288)	(4,152)	(4,253)	-48.02%	3.28%	-2.37%
(930.1) General Advertising Expenses	1,251	-	30,509	1,959	0.00%	-100.00%	1457.38%
(930.2) Miscellaneous General Expenses	3,627,175	4,679,756	4,946,118	5,450,555	-22.49%	-5.39%	-9.25%
(931) Rents	3,388,390	3,443,942	3,105,459	2,807,751	-1.61%	10.90%	10.60%
TOTAL Operation	104,646,675	106,736,341	108,551,253	107,980,332	-1.96%	-1.67%	0.53%
Maintenance							
(935) Maintenance of General Plant	1,711,144	2,139,602	1,630,133	1,526,833	-20.03%	31.25%	6.77%
TOTAL Admin & General Expenses	106,357,818	108,875,943	110,181,386	109,507,165	-2.31%	-1.18%	0.62%
TOTAL Electric Operation and Maintenance Expenses	857,599,441	892,579,014	970,188,470	933,214,486	-3.92%	-8.00%	3.96%

Kentucky Utilities Company
Kentucky Jurisdictional

Account	REPORTING YEARS				COMPARISONS		
	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	5,700,638	7,235,488	6,693,366	7,482,906	-21.21%	8.10%	-10.55%
(501) Fuel	276,444,963	281,464,117	313,828,901	320,164,104	-1.78%	-10.31%	-1.98%
(502) Steam Expenses	20,431,136	15,107,643	16,404,346	18,322,656	35.24%	-7.90%	-10.47%
(505) Electric Expenses	7,151,236	7,406,203	7,153,526	6,969,503	-3.44%	3.53%	2.64%
(506) Miscellaneous Steam Power Expenses	26,391,025	22,409,154	23,506,270	27,139,201	17.77%	-4.67%	-13.39%
(507) Rents	-	-	9,587	10,437	0.00%	-100.00%	-8.14%
(509) Allowances	946	2,052	3,022	3,429	-53.93%	-32.08%	-11.89%
TOTAL Operation	336,119,943	333,624,658	367,599,017	380,092,236	0.75%	-9.24%	-3.29%
Maintenance							
(510) Maintenance Supervision and Engineering	10,753,565	9,560,552	8,956,463	7,869,712	12.48%	6.74%	13.81%
(511) Maintenance of Structures	10,412,031	9,714,728	8,741,685	6,977,197	7.18%	11.13%	25.29%
(512) Maintenance of Boiler Plant	39,065,952	45,052,638	43,502,793	38,118,564	-13.29%	3.56%	14.12%
(513) Maintenance of Electric Plant	8,206,336	10,324,845	9,945,521	7,833,758	-20.52%	3.81%	26.96%
(514) Maintenance of Miscellaneous Steam Plant	2,913,541	3,023,680	3,058,590	2,528,740	-3.64%	-1.14%	20.95%
TOTAL Maintenance	71,351,425	77,676,444	74,205,052	63,327,971	-8.14%	4.68%	17.18%
TOTAL Power Production Expenses - Steam Power	407,471,368	411,301,102	441,804,069	443,420,208	-0.93%	-6.90%	-0.36%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	-	-	-	-	0.00%	0.00%	0.00%
(536) Water for Power	-	-	-	-	0.00%	0.00%	0.00%
(538) Electric Expenses	-	-	10,045	-	0.00%	-100.00%	0.00%
(539) Misc. Hydraulic Power Generation Exp.	32,126	38,279	58,211	33,950	-16.07%	-34.24%	71.46%
(540) Rents	-	-	-	-	0.00%	0.00%	0.00%
TOTAL Operation	32,126	38,279	68,256	33,950	-16.07%	-43.92%	101.05%
Maintenance							
(541) Maintenance Supervision and Engineering	134,909	220,064	165,726	106,848	-38.70%	32.79%	55.10%
(542) Maintenance of Structures	230,378	218,314	98,108	78,092	5.53%	122.52%	25.63%
(543) Maintenance of Reservoirs, Dams, and Waterways	15,775	-	-	-	0.00%	0.00%	0.00%
(544) Maintenance of Electric Plant	71,661	59,416	61,004	69,859	20.61%	-2.60%	-12.67%
(545) Maintenance of Misc. Hydraulic Plant	12,451	43,429	5,103	5,555	-71.33%	751.00%	-8.13%
TOTAL Maintenance	465,174	541,223	329,942	260,354	-14.05%	64.04%	26.73%
TOTAL Power Production Expenses - Hydraulic Power	497,300	579,502	398,197	294,303	-14.18%	45.53%	35.30%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	890,472	1,305,253	1,163,543	1,012,701	-31.78%	12.18%	14.90%
(547) Fuel	89,217,329	115,346,279	123,582,240	95,955,806	-22.65%	-6.66%	28.79%
(548) Generation Expenses	507,057	476,870	496,849	448,825	6.33%	-4.02%	10.70%
(549) Miscellaneous Other Power Generation Expenses	4,610,647	4,232,267	3,719,357	5,566,092	8.94%	13.79%	-33.18%
(550) Rents	4,769	8,848	15,643	20,079	-46.10%	-43.44%	-22.09%
TOTAL Operation	95,230,274	121,369,517	128,977,633	103,003,504	-21.54%	-5.90%	25.22%
Maintenance							
(551) Maintenance Supervision and Engineering	775,272	471,499	469,414	461,768	64.43%	0.44%	1.66%
(552) Maintenance of Structures	1,425,306	1,338,926	1,415,885	976,621	6.45%	-5.44%	44.98%
(553) Maintenance of Generating and Electric Plant	3,705,748	3,064,087	2,796,943	3,174,612	20.94%	9.55%	-11.90%
(554) Maintenance of Misc. Other Power Gen. Plant	2,941,277	2,851,761	2,192,392	3,322,910	3.14%	30.08%	-34.02%
TOTAL Maintenance	8,847,603	7,726,273	6,874,634	7,935,911	14.51%	12.39%	-13.37%
TOTAL Power Production Expenses - Other Power	104,077,877	129,095,790	135,852,267	110,939,414	-19.38%	-4.97%	22.46%

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Account	REPORTING YEARS				COMPARISONS		
	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
D. Other Power Supply Expenses							
(555) Purchased Power	36,093,978	40,711,642	39,189,505	40,202,218	-11.34%	3.88%	-2.52%
(556) System Control and Load Dispatching	2,114,996	1,621,304	1,583,513	1,673,504	30.45%	2.39%	-5.38%
(557) Other Expenses	163,990	161,624	253,616	564	1.46%	-36.27%	44850.17%
TOTAL Other Power Supply Expenses	38,372,964	42,494,569	41,026,634	41,876,286	-9.70%	3.58%	-2.03%
TOTAL Power Production Expenses	550,419,510	583,470,962	619,081,168	596,530,211	-5.66%	-5.75%	3.78%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	2,277,286	1,431,261	1,427,131	1,490,058	59.11%	0.29%	-4.22%
(561) Load Dispatching	3,310,417	3,635,862	3,568,793	3,504,648	-8.95%	1.88%	1.83%
(562) Station Expenses	1,138,212	1,092,702	1,428,520	1,106,443	4.16%	-23.51%	29.11%
(563) Overhead Lines Expense	803,390	707,241	782,348	562,232	13.59%	-9.60%	39.15%
(565) Transmission of Electricity by Others	3,324,446	3,178,327	2,955,334	2,863,935	4.60%	7.55%	3.19%
(566) Miscellaneous Transmission Expenses	23,055,778	22,229,403	14,512,780	11,746,298	3.72%	53.17%	23.55%
(567) Rents	102,766	239,239	149,886	131,772	-57.04%	59.61%	13.75%
TOTAL Operation	34,012,294	32,514,035	24,824,791	21,405,386	4.61%	30.97%	15.97%
Maintenance							
(569) Maintenance of Structures	-	-	-	-	0.00%	0.00%	0.00%
(570) Maintenance of Station Equipment	1,801,608	1,674,575	1,508,062	1,456,697	7.59%	11.04%	3.53%
(571) Maintenance of Overhead Lines	9,495,644	9,884,534	11,090,485	7,894,582	-3.93%	-10.87%	40.48%
(573) Maintenance of Misc. Transmission Plant	168,213	346,598	278,938	265,586	-51.47%	24.26%	5.03%
TOTAL Maintenance	11,465,465	11,905,708	12,877,485	9,616,865	-3.70%	-7.55%	33.91%
TOTAL Transmission Expenses	45,477,759	44,419,742	37,702,276	31,022,251	2.38%	17.82%	21.53%
3. REGIONAL MARKET EXPENSES							
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Svcs	939	2,874	5,446	(160,447)	-67.31%	-47.24%	-103.39%
TOTAL Operation	939	2,874	5,446	(160,447)	-67.31%	-47.24%	-103.39%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,684,454	1,716,646	1,690,368	1,552,754	-1.88%	1.55%	8.86%
(581) Load Dispatching	418,446	363,602	387,856	430,632	15.08%	-6.25%	-9.93%
(582) Stations Expenses	2,028,917	1,880,647	1,761,893	1,849,814	7.88%	6.74%	-4.75%
(583) Overhead Line Expenses	5,885,441	5,683,444	6,418,314	5,796,158	3.55%	-11.45%	10.73%
(584) Underground Line Expenses	1,265,702	1,511,526	-	-	-16.26%	0.00%	0.00%
(585) Street Lighting and Signal System Expenses	-	-	-	-	0.00%	0.00%	0.00%
(586) Meter Expenses	9,124,987	8,656,453	7,655,981	7,304,861	5.41%	13.07%	4.81%
(587) Customer Installations Expenses	-	-	199	(14,543)	0.00%	-100.00%	-101.37%
(588) Miscellaneous Expenses	7,001,603	7,834,101	7,130,362	6,177,011	-10.63%	9.87%	15.43%
(589) Rents	-	-	-	-	0.00%	0.00%	0.00%
TOTAL Operation	27,409,550	27,646,420	25,044,973	23,096,687	-0.86%	10.39%	8.44%
Maintenance							
(590) Maintenance Supervision and Engineering	16,967	8,549	23,441	63,392	98.47%	-63.53%	-63.02%
(592) Maintenance of Station Equipment	1,341,351	2,045,395	1,255,115	1,016,357	-34.42%	62.96%	23.49%
(593) Maintenance of Overhead Lines	27,583,167	29,729,105	30,449,534	27,464,920	-7.22%	-2.37%	10.87%
(594) Maintenance of Underground Lines	447,905	417,808	407,106	368,292	7.20%	2.63%	10.54%
(595) Maintenance of Line Transformers	76,751	71,422	147,122	137,647	7.46%	-51.45%	6.88%
(596) Maintenance of Street Lighting and Signal Systems	-	139	-	-	-100.00%	0.00%	0.00%
(598) Maintenance of Miscellaneous Distribution Plant	392,986	402,020	364,541	319,727	-2.25%	10.28%	14.02%
TOTAL Maintenance	29,859,127	32,674,438	32,646,860	29,370,336	-8.62%	0.08%	11.16%
TOTAL Distribution Expenses	57,268,677	60,320,857	57,691,833	52,467,024	-5.06%	4.56%	9.96%

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	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	3,955,026	3,813,779	3,841,655	3,605,250	3.70%	-0.73%	6.56%
(902) Meter Reading Expenses	9,255,912	7,394,491	5,203,778	4,861,236	25.17%	42.10%	7.05%
(903) Customer Records and Collection Expenses	20,569,227	19,632,439	19,035,239	18,521,386	4.77%	3.14%	2.77%
(904) Uncollectible Accounts	5,283,732	3,655,172	4,930,332	4,012,408	44.55%	-25.86%	22.88%
(905) Miscellaneous Customer Accounts Expenses	129,986	(20,480)	26,616	2,624	-734.69%	-176.95%	914.20%
TOTAL Customer Accounts Expenses	39,193,883	34,475,400	33,037,620	31,002,904	13.69%	4.35%	6.56%
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.							
Operation							
(907) Supervision	482,913	614,326	610,383	551,749	-21.39%	0.65%	10.63%
(908) Customer Assistance Expenses	7,736,804	7,645,412	14,097,081	19,794,923	1.20%	-45.77%	-28.78%
(909) Informational and Instructional Expenses	1,795,623	1,350,821	660,923	469,513	32.93%	104.38%	40.77%
(910) Misc. Customer Service and Information Expenses	1,960,632	1,783,300	1,381,282	1,248,329	9.94%	29.10%	10.65%
TOTAL Customer Service and Informational Expenses	11,975,971	11,393,859	16,749,669	22,064,514	5.11%	-31.98%	-24.09%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	60,802	278,846	-	-	-78.20%	0.00%	0.00%
(913) Advertising Expenses	843,275	1,104,764	935,729	751,078	-23.67%	18.06%	24.58%
TOTAL SALES EXPENSES	904,077	1,383,610	935,729	751,078	-34.66%	47.86%	24.58%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	31,207,928	33,718,233	31,727,473	31,856,047	-7.44%	6.27%	-0.40%
(921) Office Supplies and Expenses	9,731,246	9,214,164	9,173,335	7,509,866	5.61%	0.45%	22.15%
(Less) (922) Administrative Exp. Transferred-Credit	(5,638,873)	(5,848,426)	(5,210,489)	(4,994,656)	-3.58%	12.24%	4.32%
(923) Outside Services Employed	18,041,457	16,368,749	16,175,111	13,257,011	10.22%	1.20%	22.01%
(924) Property Insurance	6,974,168	5,763,036	4,905,863	5,075,974	21.02%	17.47%	-3.35%
(925) Injuries and Damages	3,500,577	5,899,784	4,935,488	4,178,214	-40.67%	19.54%	18.12%
(926) Employee Pensions and Benefits	25,727,445	25,408,113	26,858,766	31,210,425	1.26%	-5.40%	-13.94%
(928) Regulatory Commission Expenses	2,080,042	1,904,695	1,813,571	1,352,346	9.21%	5.02%	34.11%
(930.1) General Advertising Expenses	1,191	-	29,014	1,862	0.00%	-100.00%	1458.07%
(930.2) Miscellaneous General Expenses	3,416,415	4,409,090	4,487,527	4,935,337	-22.51%	-1.75%	-9.07%
(931) Rents	3,189,160	3,240,295	2,811,439	2,537,263	-1.58%	15.25%	10.81%
TOTAL Operation	98,230,755	100,077,733	97,707,097	96,919,689	-1.85%	2.43%	0.81%
Maintenance							
(935) Maintenance of General Plant	1,610,532	2,013,081	1,475,795	1,379,743	-20.00%	36.41%	6.96%
TOTAL Admin & General Expenses	99,841,287	102,090,815	99,182,893	98,299,433	-2.20%	2.93%	0.90%
TOTAL Electric Operation and Maintenance Expenses	805,082,104	837,558,119	864,386,635	831,976,968	-3.88%	-3.10%	3.90%