

O&M Accounts To be Included In Synergy Savings

NOTE: FERC Acct #500 - 599 and #901 - 935 will be included in the synergy savings analysis unless an individual account is already a component of the Power Supply Adjustor calculation as defined under the Alternative Regulation Plan.

Breakout of O&M Expenses

1. POWER PRODUCTION EXPENSES**Acct # A. Steam Power Generation:**

500 Operation - Supervision & Eng
 501 Fuel
 502 Steam Expense
 503 Steam From Other Sources
 504 Steam Transfer Credit
 505 Electric Expenses
 506 Misc Steam Expenses
 509 Allowances
 510 Maintenance Supervision & Eng
 511 Main't of Structures
 512 Main't of Boiler Plant
 513 Main't of Electric Plant
 514 Main't of Misc Steam Plant

TOTAL Power Production - STEAM Power

B. Nuclear Power Generation

517 Operation - Supervision & Eng
 518 Fuel
 519 Coolants and Water
 520 Misc Nuclear Power Expense
 528 Maintenance Supervision & Eng
 529 Main't of Reactor Plant Eq
 530 Main't of Electric Plant
 531 Main't of Misc Steam Plant

TOTAL Power Production - NUCLEAR Power

C. Hydraulic Power Generation:

535 Operation - Supervision & Eng
 536 Water of Power
 537 Hydraulic Expenses
 538 Electric Expenses
 539 Misc Hydraulic power gen expense
 540 Rents
 541 Maintenance Supervision & Eng
 542 Main't of Structures
 543 Main't of Reservoirs, Dams, etc
 544 Main't of Electric Plant
 545 Main't of Misc Hydraulic plant

TOTAL Power Production - HYDRO Power

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D. Other Power Generation:

546	Operation - Supervision & Eng
547	Fuel
548	Generation Expense
549	Misc
550	Rents
551	Maintenance Supervision & Eng
552	Main't of Structures
553-554	Main't of Misc
<hr/> TOTAL Power Production - OTHER Power <hr/>	

555	Purchased Power
556	System Control and Load Dispatch
557	Other Expense
<hr/> TOTAL Power Production Expense <hr/>	

2. TRANSMISSION EXPENSES

Operation:

560	Operation - Supervision & Eng
561	Load Dispatching
561.2	Load Dispatching - Monitor and Operate
561.4	Scheduling, System Control, Dispatch
561.5	Reliability, Planning and Standards Dev'l
562	Station Expenses
563	Overhead Lines
564	Underground line expenses
565	Transmission of Electricity by Others
566	Misc Transmission Expense
567	Rents
568	Maintenance Supervision & Eng
569	Main't of Structures
569.1	Main't of Computer Hardware
569.2	Main't of Computer Software
570	Main't of Station Equipment
571	Main't of Overhead Lines
572	Main't of underground lines
573	Maintenance of Misc Transmission plant
<hr/> TOTAL Transmission <hr/>	

3. REGIONAL MARKET EXPENSES

Operation:

575.6	Market Facilitation, Monitoring and Compliance
<hr/> TOTAL Regional Transmission & Market Ops <hr/>	

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4. DISTRIBUTION EXPENSES

Operation:

580	Operation - Supervision & Eng
581	Load Dispatching
582	Station Expenses
583	Overhead Lines
584	Underground Line Expenses
585	Street Lighting & Signal System Expense
586	Meter Expense
587	Customer Installation Expenses
588	Misc
589	Rents
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Total Operation	
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Maintenance:

590	Maintenance Supervision & Eng
591	Main't of Structures
592	Main't of Station Equipment
593	Main't of Overhead Lines
594	Main't of Underground Lines
595	Main't of Line Transformers
596	Main't of Street Lighting and Signal Systems
597	Main't of Meters
598	Misc Distribution plt.
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Total Maintenance	
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TOTAL Distribution Expense

5. CUSTOMER ACCOUNTS EXPENSE

Operation:

901	Supervision
902	Meter Reading Expenses
903	Customer Records & Collections Expense
904	Uncollectible Accounts
905	Misc Customer Accounts Expense
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Total Customer Accounts Expense	
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TOTAL Customer Servc & Information Expense

6. CUSTOMER SERVICE & INFORMATIONAL EXPENSE

Operation:

907	Supervision
908	Customer Assistance Expense
909	Informational & Instructional Expense
910	Misc
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Total Customer Service & Information Expense	
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TOTAL Customer Servc & Information Expense

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7. SALES EXPENSE

Operation:

911	Supervision
912	Demonstrating & Selling Expense
913	Advertising Expense
916	Misc
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Total Sales Expense	
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TOTAL Sales Expense	
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8. ADMINISTRATIVE & GENERAL EXPENSE

Operation:

920	Administrative & General Salaries
921	Office Supplies and Expenses
922	Administrative Expense Transferred
923	Outside Services Employed - Non Audit
923	Outside Services Employed - Audit
924	Property Insurance
925	Injuries and Damages
926	Employee Pensions and Benefits
928	Regulatory Commission Expense
930	General and Miscellaneous Expenses
931	Rents
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Total Operation	
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935	Maintenance of General Plant