

Line No.	Description (a)	Account No. (b)	Base Period Twelve Months Ended December 31, 2022			Adjustments		Test Period Adjusted for Known & Measurable Changes		
			Total	Labor	Other	Labor	Other	Total	Labor	Other
			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Electric Production Expenses									
2	Steam Power Generation - Operation									
3	Supervision and Engineering	500	\$ 735,685	\$ 48,846	\$ 686,839	\$ 2,475		\$ 738,160	\$ 51,321	\$ 686,839
4	Fuel	501	\$ 19,814,101	\$ -	\$ 19,814,101	\$ -		\$ 19,814,101	\$ -	\$ 19,814,101
5	Steam Expenses	502	\$ 1,299,624	\$ -	\$ 1,299,624	\$ -		\$ 1,299,624	\$ -	\$ 1,299,624
6	Electric Expenses	505	\$ 677,406	\$ -	\$ 677,406	\$ -		\$ 677,406	\$ -	\$ 677,406
7	Misc steam power expenses	506	\$ 1,201,776	\$ -	\$ 1,201,776	\$ -		\$ 1,201,776	\$ -	\$ 1,201,776
8	Steam Generation Rents Expense	507	\$ 29,366	\$ -	\$ 29,366	\$ -		\$ 29,366	\$ -	\$ 29,366
9										
10	TOTAL Operation - Steam Power Gen		\$ 23,757,958	\$ 48,846	\$ 23,709,112	\$ 2,475	\$ -	\$ 23,760,433	\$ 51,321	\$ 23,709,112
11										
12	Steam Power Generation - Maintenance									
13	Supervision and Engineering	510	\$ 607,635	\$ 48,846	\$ 558,789	\$ 2,475		\$ 610,110	\$ 51,321	\$ 558,789
14	Structures	511	\$ 340,835	\$ -	\$ 340,835	\$ -		\$ 340,835	\$ -	\$ 340,835
15	Boiler Plant	512	\$ 2,528,659	\$ -	\$ 2,528,659	\$ -		\$ 2,528,659	\$ -	\$ 2,528,659
16	Electric Plant	513	\$ 1,323,412	\$ -	\$ 1,323,412	\$ -		\$ 1,323,412	\$ -	\$ 1,323,412
17	Misc Steam Plant	514	\$ 573,086	\$ -	\$ 573,086	\$ -		\$ 573,086	\$ -	\$ 573,086
17										
18	TOTAL Maintenance - Steam Power Gen		\$ 5,373,627	\$ 48,846	\$ 5,324,781	\$ 2,475	\$ -	\$ 5,376,102	\$ 51,321	\$ 5,324,781
19										
20	TOTAL Steam Power Generation		\$ 29,131,585	\$ 97,692	\$ 29,033,893	\$ 4,950	\$ -	\$ 29,136,535	\$ 102,642	\$ 29,033,893
21										
22	Other Power Generation - Operation									
23	Other Gen Sup& Eng	546	\$ 285,048	\$ 58,236	\$ 226,812	\$ 2,951		\$ 287,999	\$ 61,187	\$ 226,812
24	Fuel	547	\$ 7,234,698	\$ -	\$ 7,234,698	\$ -		\$ 7,234,698	\$ -	\$ 7,234,698
25	Generation Expense	548	\$ 4,192,889	\$ 416,311	\$ 3,776,578	\$ 21,093	\$ 413,470	\$ 4,627,452	\$ 437,404	\$ 4,190,048
26	Misc Other Power Op	549	\$ 593,589	\$ 1,598	\$ 591,991	\$ 81		\$ 593,670	\$ 1,679	\$ 591,991
27										
28	TOTAL Operation - Other Power Gen.		\$ 12,306,224	\$ 476,145	\$ 11,830,079	\$ 24,125	\$ 413,470	\$ 12,743,819	\$ 500,270	\$ 12,243,549
29										
30	Other Power Generation - Maintenance									
31	Supv & Eng Other Gen	551	\$ 50,511	\$ 48,846	\$ 1,665	\$ 2,475		\$ 52,986	\$ 51,321	\$ 1,665
32	Other Maintenance of Structures	552	\$ 156,974	\$ -	\$ 156,974	\$ -		\$ 156,974	\$ -	\$ 156,974
33	Gen & Elec Plant	553	\$ 763,021	\$ 155,204	\$ 607,817	\$ 7,864		\$ 770,885	\$ 163,068	\$ 607,817
33	Maint of Misc Other Plant	554	\$ 14,978	\$ 3,469	\$ 11,509	\$ 176		\$ 15,154	\$ 3,645	\$ 11,509
34										
35	TOTAL Maintenance - Other Power Gen.		\$ 985,484	\$ 207,519	\$ 777,965	\$ 10,514	\$ -	\$ 995,998	\$ 218,033	\$ 777,965
36										
37	TOTAL Other Power Generation		\$ 13,291,708	\$ 683,664	\$ 12,608,044	\$ 34,639	\$ 413,470	\$ 13,739,817	\$ 718,303	\$ 13,021,514
38										
39	Other Power Supply Expenses									
40	Purchased Power - Energy	555	\$ 18,641,205	\$ -	\$ 18,641,205	\$ -		\$ 18,641,205	\$ -	\$ 18,641,205
41	Purchased Power - Capacity	555	\$ 69,000	\$ -	\$ 69,000	\$ -	\$ 346,800	\$ 415,800	\$ -	\$ 415,800
42	System Control & Load Dispatch	556	\$ 304,468	\$ -	\$ 304,468	\$ -		\$ 304,468	\$ -	\$ 304,468
43	Other Expenses	557	\$ 8,668,714	\$ 69,161	\$ 8,599,553	\$ 3,504	\$ 200,652	\$ 8,872,870	\$ 72,665	\$ 8,800,205
44										
45	TOTAL Other Power Supply Expenses		\$ 27,683,387	\$ 69,161	\$ 27,614,226	\$ 3,504	\$ 547,452	\$ 28,234,343	\$ 72,665	\$ 28,161,678
46										
47	TOTAL Power Production Expenses		\$ 70,106,680	\$ 850,517	\$ 69,256,163	\$ 43,093	\$ 960,922	\$ 71,110,695	\$ 893,610	\$ 70,217,085

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			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Transmission Expenses									
2	Transmission - Operation									
3	Supervision and Engineering	560	\$ 175,189	\$ 173,482	\$ 1,707	\$ 8,790		\$ 183,979	\$ 182,272	\$ 1,707
4	Load Dispatching	561	\$ 63,839	\$ 63,798	\$ 41	\$ 3,232		\$ 67,071	\$ 67,030	\$ 41
5	Load Dispath - Operate	561.2	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
6	Load Dispatch - Scheduling	561.3	\$ 3,000	\$ -	\$ 3,000	\$ -		\$ 3,000	\$ -	\$ 3,000
7	Reliability & Planning	561.5	\$ 94,637	\$ -	\$ 94,637	\$ -		\$ 94,637	\$ -	\$ 94,637
8	Station Expenses	562	\$ 329,647	\$ 230,177	\$ 99,470	\$ 11,662		\$ 341,309	\$ 241,839	\$ 99,470
9	Overhead line expenses	563	\$ 196,531	\$ 76,737	\$ 119,794	\$ 3,888		\$ 200,419	\$ 80,625	\$ 119,794
10	Transmission of elec	565	\$ 19,967,717	\$ -	\$ 19,967,717	\$ -		\$ 19,967,717	\$ -	\$ 19,967,717
11	Misc. Transm Exp	566	\$ 89,373	\$ 5,073	\$ 84,300	\$ 257		\$ 89,630	\$ 5,330	\$ 84,300
12	Rents	567	\$ 24,811	\$ -	\$ 24,811	\$ -		\$ 24,811	\$ -	\$ 24,811
13	Day-Ahead & Real Time	575.2	\$ 326,293	\$ -	\$ 326,293	\$ -		\$ 326,293	\$ -	\$ 326,293
14	Ancillary Serv & Marketing	575.5	\$ 93,227	\$ -	\$ 93,227	\$ -		\$ 93,227	\$ -	\$ 93,227
15	Market Monitoring & Compliance	575.6	\$ 46,613	\$ -	\$ 46,613	\$ -		\$ 46,613	\$ -	\$ 46,613
16										
17	TOTAL Operations - Transmission		\$ 21,410,877	\$ 549,267	\$ 20,861,610	\$ 27,830	\$ -	\$ 21,438,707	\$ 577,097	\$ 20,861,610
18										
19	Transmission - Maintenance									
20	Supervision and Engineering	568	\$ 73,337	\$ 69,399	\$ 3,938	\$ 3,516		\$ 76,853	\$ 72,915	\$ 3,938
21	Structure Maintenance	569	\$ 13,089	\$ 2,378	\$ 10,711	\$ 120		\$ 13,209	\$ 2,498	\$ 10,711
22	Communication Equip	569.3	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
23	Station Equipment	570	\$ 85,051	\$ 41,605	\$ 43,446	\$ 2,108		\$ 87,159	\$ 43,713	\$ 43,446
24	Overhead Lines	571	\$ 323,848	\$ 142,659	\$ 181,189	\$ (35,122)	\$ 77,807	\$ 366,533	\$ 107,537	\$ 258,996
25	UG Line Maintenance	572	\$ 370	\$ 314	\$ 56	\$ 16		\$ 386	\$ 330	\$ 56
26										
27	TOTAL Maintenance		\$ 495,695	\$ 256,355	\$ 239,340	\$ (29,362)	\$ 77,807	\$ 544,140	\$ 226,993	\$ 317,147
28										
29	TOTAL Transmission Expenses		\$ 21,906,572	\$ 805,622	\$ 21,100,950	\$ (1,532)	\$ 77,807	\$ 21,982,847	\$ 804,090	\$ 21,178,757
30										
31	Distribution Expenses									
32	Distribution - Operation									
33	Supv & Eng	580	\$ 457,427	\$ 438,146	\$ 19,281	\$ 22,200		\$ 479,627	\$ 460,346	\$ 19,281
34	Station Expenses	582	\$ 233,422	\$ 209,814	\$ 23,608	\$ 10,631		\$ 244,053	\$ 220,445	\$ 23,608
35	Overhead line expenses	583	\$ 372,982	\$ 279,419	\$ 93,563	\$ 14,157		\$ 387,139	\$ 293,576	\$ 93,563
36	EI Temp Services	583.1	\$ 786	\$ 756	\$ 30	\$ 38		\$ 824	\$ 795	\$ 30
37	Underground Line Expenses	584	\$ 665,205	\$ 215,928	\$ 449,277	\$ 10,940		\$ 676,145	\$ 226,868	\$ 449,277
38	Street Lighting	585	\$ 49,729	\$ 44,391	\$ 5,338	\$ 2,249		\$ 51,978	\$ 46,640	\$ 5,338
39	Meter Expenses	586	\$ 462,917	\$ 438,799	\$ 24,118	\$ 22,233		\$ 485,150	\$ 461,032	\$ 24,118
40	Customer Installations Expenses	587	\$ 207,410	\$ 228,579	\$ (21,169)	\$ 11,581		\$ 218,991	\$ 240,160	\$ (21,169)
41	Misc. Dist Exp	588	\$ 634,430	\$ 553,421	\$ 81,009	\$ 28,040		\$ 662,470	\$ 581,461	\$ 81,009
42										
43	TOTAL Operation - Distribution		\$ 3,084,308	\$ 2,409,253	\$ 675,055	\$ 122,070	\$ -	\$ 3,206,378	\$ 2,531,323	\$ 675,055
44										
45	Transm Supv & Eng	590	\$ 204,364	\$ 191,924	\$ 12,440	\$ 9,724		\$ 214,088	\$ 201,648	\$ 12,440
46	Maintain Equipment	592	\$ 191,261	\$ 81,677	\$ 109,584	\$ 4,138		\$ 195,399	\$ 85,815	\$ 109,584
47	Overhead Lines	593	\$ 1,706,934	\$ 731,678	\$ 975,256	\$ (260,143)	\$ 20,181	\$ 1,466,972	\$ 471,535	\$ 995,437
48	Underground Lines	594	\$ 144,876	\$ 139,486	\$ 5,390	\$ 7,067		\$ 151,943	\$ 146,553	\$ 5,390
49	Lines Transformers	595	\$ 575	\$ 2,566	\$ (1,991)	\$ 130		\$ 705	\$ 2,696	\$ (1,991)
50	Street Lights	596	\$ 250,671	\$ 174,850	\$ 75,821	\$ 8,859		\$ 259,530	\$ 183,709	\$ 75,821
51	Meters	597	\$ 377,904	\$ 253,785	\$ 124,119	\$ 12,859		\$ 390,763	\$ 266,644	\$ 124,119
52	Distribution Misc.	598	\$ 43,662	\$ 27,066	\$ 16,596	\$ 1,371		\$ 45,033	\$ 28,437	\$ 16,596
53	TOTAL Maintenance - Distribution		\$ 2,920,247	\$ 1,603,032	\$ 1,317,215	\$ (215,994)	\$ 20,181	\$ 2,724,434	\$ 1,387,038	\$ 1,337,396
54										
55	TOTAL Distribution Expenses		\$ 6,004,555	\$ 4,012,285	\$ 1,992,270	\$ (93,924)	\$ 20,181	\$ 5,930,812	\$ 3,918,361	\$ 2,012,451

