

## ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Compensated Absences	\$100,963	
3	Provision for Refunds	1,333,522	
4	Interest Income - Pollution Control Bond Funds	1,909,248	\$1,899,507
5	Employee Stock Ownership and Tax Benefit Plans	55,755	53,729
6	Early Retirement Program	552,745	684,303
7	Other*	6,692,316	9,385,795
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$10,724,549	\$12,023,334
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Account 190) (Total of lines 8, 16 & 17)	\$10,724,549	\$12,023,334

## NOTES

* Pension Expense	\$51,879	\$530,625
Contributions in Aid of Construction	1,326,618	2,066,650
Accumulated AFUDC Adjustment	901,852	1,511,032
Promotion Expense	676,103	927,466
Deferred Fuel Revenue	726,410	1,369,961
Accrued Unbilled Revenue	1,431,856	725,143
Officers Supplemental Retirement Plan	411,017	562,767
Bad Debt Deductions	264,177	406,854
Deferred Incentive Compensation	(99,135)	(87,202)
Debt Discount and Expense	207,488	196,073
Vacation Accrual	878,833	1,243,109
Stock Awards	25,957	15,775
Coal Slurry Patent Amortization	(110,739)	(82,458)
	\$6,692,316	\$9,385,795

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric	None		
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Account 281)(Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Cont.)

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
None							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21

NOTES (Continued)

## ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric	\$207,572,559	\$8,551,454	
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$207,572,559	\$8,551,454	
6	Other (Specify)			
7	ITC Basis Difference	6,326,340		
8	Timing Difference	12,158,285	1,785,880	(\$124)
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$226,057,184	\$10,337,334	(\$124)
10	Classification of TOTAL			
11	Federal Income Tax	\$226,057,184	\$10,337,334	(\$124)
12	State Income Tax			
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		146	\$3,692			\$216,127,705	1
							2
							3
							4
			\$3,692			\$216,127,705	5
						6,326,340	6
						13,944,289	7
			\$3,692			\$236,398,334	8
							9
			\$3,692			\$236,398,334	10
							11
							12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3	Unbilled revenue	\$2,281,842		\$2,281,842
4	Loss on reacquisition of long-term debt	2,445,165	\$386,783	186,671
5	Pension expense	1,351,341		
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	\$6,078,348	\$386,783	\$2,468,513
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9, 17 and 18)	\$6,078,348	\$386,783	\$2,468,513
20	Classification of TOTAL			
21	Federal Income Tax	\$6,078,348	\$386,783	\$2,468,513
22	State Income Tax			
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)

- 3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
- 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						\$2,645,277	1
						1,351,341	2
							3
							4
							5
							6
							7
							8
						\$3,996,618	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
						\$3,996,618	19
							20
						\$3,996,618	21
							22
							23

NOTES (Continued)



## ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
153	7. ADMINISTRATIVE AND GENERAL EXPENSES		
154	(923) Outside Services Employed	2,719,802	2,162,652
155	(924) Property Insurance	1,276,587	1,274,381
156	(925) Injuries and Damages	2,644,241	2,558,494
157	(926) Employee Pensions and Benefits	9,768,989	8,328,530
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	1,673,873	1,420,313
160	(Less) (929) Duplicate Charges-Cr.		
161	(930.1) General Advertising Expenses	190,068	209,725
162	(930.2) Miscellaneous General Expenses	2,042,980	2,078,278
163	(931) Rents	1,210,874	1,165,924
164	TOTAL Operation (Enter Total of lines 150 thru 163)	\$40,345,100	\$37,181,846
165	Maintenance		
166	(935) Maintenance of General Plant	1,011,199	987,478
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	\$41,356,299	\$38,169,324
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	\$437,507,955	\$452,027,952

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
- If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
- The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12-31-91
2. Total Regular Full-Time Employees	2,026
3. Total Part-Time and Temporary Employees	4
4. Total Employees	2,030

## DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

## C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64	Distribution						
65	361	210	60	1.05	1.689	R4	52.4
66	362	62,490	45	.95	1.919	R2	32.7
67	364	84,654	30	.95	2.844	R1	21.2
68	365	73,674	30	.95	2.814	R1	20.5
69	366	12,117	40	1.00	2.355	R4	32.1
70	367	15,392	30	.85	2.593	R3	22.4
71	368	82,524	45	.95	1.948	R1.5	34.0
72	369	29,465	30	1.20	3.698	R1	22.8
73	370	36,872	40	1.00	2.288	R1.5	29.6
74	371.1	7,443	14	.90	5.968	R0.5	10.9
75	371.2	7	35	1.00	2.059	R1	16.2
76	373	12,224	30	.95	2.793	R0.5	20.2
77		417,072					
78							
79							
80	General						
81	390	39,254	30	1.00	3.055	L0.5	22.4
82	391.1	4,472	25	.95	3.596	L0	21.5
83	391.2	4,246			RL		
84	391.8	1,012			RL		
85	393	362	50	1.00	1.882	R3	39.3
86	394	2,471	35	1.00	2.573	R1	27.5
87	395	4,710	45	1.00	2.155	R1.5	37.9
88	397	24,922	25	1.00	3.715	S1.5	20.2
89	398	698	25	1.00	3.576	L0.5	19.0
90		82,147					
91							
92							
93	Transportation						
94	392	19,717	10	.80	5.950	L2	6.3
95	396	3,379	20	.80	3.172	L2	13.5
96		23,096					
97							
98							
99	Amortization Plant Base						
100	303	4,935			RL		
101	310.2	405	50		2.00		
102	310.4	1,389	50		2.00		
103	340.2	1	50		2.00		
104	350.2	15,244	50		2.00		
105	360.2	1,472	50		2.00		
106	389.2	46	50		2.00		
107	390.3	2,819			RL		
108		26,311					
109							
110							
111							
112							
113							
114							
115							

## STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$757,232,679	\$731,521,155
3	Operating Expenses			
4	Operation Expenses (401)	320-323	442,222,095	412,580,530
5	Maintenance Expenses (402)	320-323	26,553,862	24,927,425
6	Depreciation Expense (403)	336-338	58,987,708	57,155,295
7	Amort. & Depl. of Utility Plant (404-405)	336-338	587,577	529,075
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		258,822	150,979
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263	36,529,384	37,940,018
12	Income Taxes - Federal (409.1)	262-263	36,816,612	44,233,188
13	- Other (409.1)	262-263	1,739,525	1,925,575
14	Provision for Deferred Income Taxes (410.1)*	234,272-277	32,426,329	29,428,103
15	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	18,142,636	22,471,160
16	Investment Tax Credit Adj. - Net (411.4)	266	(250,377)	(250,377)
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		617,728,901	586,148,651
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		\$139,503,778	\$145,372,504

Southwestern Public Service Company		An Original		Dec. 31, 1992	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			88,526	(346)	40
(\$846,346)			\$22,942,238		41
(\$3,796,703)		\$1,193	1,196,803,830		42
					43
			\$17,874,422	(350)	44
(\$5,214)			1,822,507	(352)	45
(1,190,330)		(35,022)	153,444,780	(353)	46
			2,003,692	(354)	47
(350,272)			109,447,024	(355)	48
(172,700)			75,751,953	(356)	49
			255,081	(357)	50
			339,193	(358)	51
				(359)	52
(\$1,718,516)		(\$35,022)	\$360,938,652		53
					54
(\$1,937)			\$2,473,433	(360)	55
			211,394	(361)	56
(483,628)		(\$642,066)	64,710,159	(362)	57
				(363)	58
(558,680)			88,496,842	(364)	59
(508,618)			77,163,056	(365)	60
(17,856)			12,835,648	(366)	61
(78,629)			16,427,163	(367)	62
(1,068,206)		875	84,637,277	(368)	63
(109,595)			30,947,767	(369)	64
(367,768)		(4,246)	38,020,304	(370)	65
(321,409)			8,332,612	(371)	66
				(372)	67
(41,907)			12,835,634	(373)	68
(\$3,558,233)		(\$645,437)	\$437,091,289		69
					70
			\$2,055,068	(389)	71
(\$117,327)			43,599,573	(390)	72
(410,314)		(\$1,193)	10,700,861	(391)	73
(1,375,878)		5,813	22,186,240	(392)	74
(1,138)			370,196	(393)	75
(31,931)			2,812,566	(394)	76
(5,883)			5,061,444	(395)	77
(101,256)		(17,595)	3,465,866	(396)	78
(158,576)			25,671,532	(397)	79
(8,290)			791,392	(398)	80
(2,210,593)		(12,975)	116,714,738		81
				(399)	82
(\$2,210,593)		(\$12,975)	\$116,714,738		83
(\$11,284,045)		(\$692,241)	\$2,116,807,881		84
				(102)	85
				(103)	86
					87
(\$11,284,045)		(\$692,241)	\$2,116,807,881		88

## ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	\$88,526	
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	\$20,301,753	\$3,486,831
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	\$1,176,339,434	\$24,259,906
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	\$17,794,650	\$79,772
45	(352) Structures and Improvements	1,759,571	68,150
46	(353) Station Equipment	131,532,184	23,137,948
47	(354) Towers and Fixtures	2,003,692	
48	(355) Poles and Fixtures	105,305,523	4,491,773
49	(356) Overhead Conductors and Devices	74,347,068	1,577,585
50	(357) Underground Conduit	255,081	
51	(358) Underground Conductors and Devices	339,193	
52	(359) Roads and Trails		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$333,336,962	\$29,355,228
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	\$2,393,104	\$82,266
56	(361) Structures and Improvements	210,461	933
57	(362) Station Equipment	62,591,306	3,244,547
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	84,707,600	4,347,922
60	(365) Overhead Conductors and Devices	73,692,809	3,978,865
61	(366) Underground Conduit	12,143,176	710,328
62	(367) Underground Conductors and Devices	15,446,988	1,058,804
63	(368) Line Transformers	82,507,173	3,197,435
64	(369) Services	29,464,802	1,592,560
65	(370) Meters	36,872,017	1,520,301
66	(371) Installations on Customer Premises	7,449,651	1,204,370
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	12,212,996	664,545
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$419,692,083	\$21,602,876
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	\$2,055,068	
72	(390) Structures and Improvements	42,235,291	\$1,481,609
73	(391) Office Furniture and Equipment	9,825,665	1,286,703
74	(392) Transportation Equipment	19,234,861	4,321,444
75	(393) Stores Equipment	362,208	9,126
76	(394) Tools, Shop and Garage Equipment	2,523,916	320,581
77	(395) Laboratory Equipment	4,820,951	246,376
78	(396) Power Operated Equipment	3,363,264	221,453
79	(397) Communication Equipment	24,990,307	839,801
80	(398) Miscellaneous Equipment	711,596	88,086
81	SUBTOTAL (Enter Total of lines 71 thru 80)	110,123,127	8,815,179
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$110,123,127	\$8,815,179
84	TOTAL (Accounts 101 and 106)	\$2,044,451,719	\$84,332,448
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	\$2,044,451,719	\$84,332,448

## ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.  
 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Mergers and Acquisitions		\$316,012
3	Long Term Disability		121,386
4	Interest Income - Pollution Control Bond Funds	\$1,899,507	1,809,767
5	Employee Stock Ownership and Tax Benefit Plans	53,729	51,150
6	Early Retirement Program	684,303	829,214
7	Other*	9,385,795	10,153,987
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$12,023,334	\$13,281,516
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Account 190) (Total of lines 8, 16 & 17)	\$12,023,334	\$13,281,516

## NOTES

* Pension Expense	\$530,625	\$732,489
Contributions in Aid of Construction	2,066,650	2,293,295
Accumulated AFUDC Adjustment	1,511,032	2,164,471
Promotion Expense	927,466	1,052,820
Deferred Fuel Revenue	1,369,961	294,671
Accrued Unbilled Revenue	725,143	1,001,147
Officers Supplemental Retirement Plan	562,767	758,455
Bad Debt Deductions	406,854	311,281
Deferred Incentive Compensation	(87,202)	(81,465)
Debt Discount and Expense	196,073	182,126
Vacation Accrual	1,243,109	1,484,567
Stock Awards	15,775	(77)
Coal Slurry Patent Amortization	(82,458)	(39,793)
	\$9,385,795	\$10,153,987

## ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

## Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$660,659,850	\$660,659,850		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	58,987,708	58,987,708		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,390,607	1,390,607		
6	Other Clearing Accounts	293,273	293,273		
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	60,671,588	60,671,588		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	11,238,331	11,238,331		
12	Cost of Removal	4,406,639	4,406,639		
13	Salvage (Credit)	(2,036,601)	(2,036,601)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	13,608,369	13,608,369		
15	Other Debit or Credit Items (Describe)				
16	See *Note	(201,288)	(201,288)		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$707,521,781	\$707,521,781		

## Section B. Balances at End of Year According to Functional Classifications

18	Steam Production	\$418,519,925	\$418,519,925		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	12,841,676	12,841,676		
23	Transmission	94,072,945	94,072,945		
24	Distribution	145,901,287	145,901,287		
25	General	36,185,948	36,185,948		
26	TOTAL (Enter Total of lines 18 thru 25)	\$707,521,781	\$707,521,781		

\*Note: Reserve on transfers (207,657)  
Reserve on purchase of used property 6,369  
(201,288)

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Accelerated Amortization (Account 281)	None		
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Account 281)(Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Cont.)

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
None							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21

NOTES (Continued)



ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

- 2. For Other (Specify), include deferrals relating to other income and deductions.
- 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		146	\$1,860			\$225,451,919	1
							2
							3
							4
			\$1,860			\$225,451,919	5
						6,251,026	6
						15,367,871	7
						\$247,070,816	8
			\$1,860			\$247,070,816	9
							10
			\$1,860			\$247,070,816	11
							12
							13

NOTES (Continued)

## ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3	Unbilled revenue		\$10,504,122	\$10,504,122
4	Loss on reacquisition of long-term debt	\$2,645,277	\$5,066,104	194,850
5	Pension expense	1,351,341		
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	\$3,996,618	\$15,570,226	\$10,698,972
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9, 17 and 18)	\$3,996,618	\$15,570,226	\$10,698,972
20	Classification of TOTAL			
21	Federal Income Tax	\$3,996,618	\$15,570,226	\$10,698,972
22	State Income Tax			
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283) (Continued)

- 3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
- 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
						\$7,516,531	4
						1,351,341	5
							6
							7
							8
						\$8,867,872	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
						\$8,867,872	19
						\$8,867,872	20
							21
							22
							23

NOTES (Continued)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
103	3. DISTRIBUTION EXPENSES (Continued)		
104	(581) Load Dispatching	\$270,957	\$261,952
105	(582) Station Expenses	685,772	753,060
106	(583) Overhead Line Expenses	1,609,951	1,525,148
107	(584) Underground Line Expenses	172,613	211,564
108	(585) Street Lighting and Signal System Expenses	171,832	175,883
109	(586) Meter Expenses	3,080,593	3,137,509
110	(587) Customer Installation Expenses	723,312	702,279
111	(588) Miscellaneous Distribution Expenses	1,847,267	1,806,404
112	(589) Rents	265,214	264,470
113	TOTAL Operation (Enter Total of lines 102 thru 111)	\$9,395,733	\$9,427,147
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	\$497,807	\$460,803
116	(591) Maintenance of Structures	108	2,715
117	(592) Maintenance of Station Equipment	1,143,774	1,212,955
118	(593) Maintenance of Overhead Lines	3,431,409	3,299,795
119	(594) Maintenance of Underground Lines	129,924	117,241
120	(595) Maintenance of Line Transformers	603,254	530,830
121	(596) Maintenance of Street Lighting and Signal Systems	371,355	368,886
122	(597) Maintenance of Meters	447,224	459,322
123	(598) Maintenance of Miscellaneous Distribution Plant	131,295	116,786
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	\$6,756,150	\$6,569,333
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	\$16,151,883	\$15,996,480
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	\$401,202	\$384,485
129	(902) Meter Reading Expenses	2,500,393	2,466,619
130	(903) Customer Records and Collection Expenses	8,457,980	8,188,991
131	(904) Uncollectible Accounts	839,488	916,824
132	(905) Miscellaneous Customer Accounts Expenses	191,322	190,739
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	\$12,390,385	\$12,147,658
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	\$291,355	\$275,361
137	(908) Customer Assistance Expenses	3,959,853	2,487,846
138	(909) Informational and Instructional Expenses	1,186,370	1,301,623
139	(910) Miscellaneous Customer Service and Informational Expenses	201,511	198,306
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	\$5,639,089	\$4,263,136
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	\$61,343	\$72,516
144	(912) Demonstrating and Selling Expenses	729,162	706,930
145	(913) Advertising Expenses	135,487	136,712
146	(916) Miscellaneous Sales Expenses	2,069,857	2,439,851
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	\$2,995,849	\$3,356,009
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	\$12,375,962	\$11,997,130
151	(921) Office Supplies and Expenses	6,962,953	6,820,556
152	(Less) (922) Administrative Expenses Transferred-Credit		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
153	7. ADMINISTRATIVE AND GENERAL EXPENSES		
154	(923) Outside Services Employed	4,162,126	2,719,802
155	(924) Property Insurance	1,299,712	1,276,587
156	(925) Injuries and Damages	2,834,796	2,644,241
157	(926) Employee Pensions and Benefits	10,409,808	9,768,989
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	1,732,693	1,673,873
160	(Less) (929) Duplicate Charges-Cr.		
161	(930.1) General Advertising Expenses	335,079	190,068
162	(930.2) Miscellaneous General Expenses	2,455,340	2,042,980
163	(931) Rents	1,391,399	1,210,874
164	TOTAL Operation (Enter Total of lines 150 thru 163)	\$43,959,869	\$40,345,100
165	Maintenance		
166	(935) Maintenance of General Plant	1,063,903	1,011,199
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	\$45,023,772	\$41,356,299
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	\$468,775,957	\$437,507,955

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
- If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
- The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12-31-92
2. Total Regular Full-Time Employees	2,043
3. Total Part-Time and Temporary Employees	5
4. Total Employees	2,048

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64	Distribution						
65	361	211	60	1.05	1.689	R4	52.4
66	362	64,810	45	0.95	1.919	R2	32.7
67	364	88,473	30	0.95	2.844	R1	21.2
68	365	77,153	30	0.95	2.814	R1	20.5
69	366	12,837	40	1.00	2.355	R4	32.1
70	367	16,324	30	0.85	2.593	R3	22.4
71	368	84,695	45	0.95	1.948	R1.5	34.0
72	369	30,949	30	1.20	3.698	R1	22.8
73	370	38,023	40	1.00	2.288	R1.5	29.6
74	371.1	8,313	14	0.90	5.968	R0.5	10.9
75	371.2	7	35	1.00	2.059	R1	16.2
76	373	12,837	30	0.95	2.793	R0.5	20.2
77		434,632					
78							
79							
80	General						
81	390	40,484	30	1.00	3.055	L0.5	22.4
82	391.1	4,648	25	0.95	3.596	L0	21.5
83	391.2	4,658			RL		
84	391.8	1,182			RL		
85	393	366	50	1.00	1.882	R3	39.3
86	394	2,715	35	1.00	2.573	R1	27.5
87	395	4,977	45	1.00	2.155	R1.5	37.9
88	397	25,346	25	1.00	3.715	S1.5	20.2
89	398	774	25	1.00	3.580	L0.5	19.0
90		85,150					
91							
92							
93	Transportation						
94	392	22,731	10	0.80	5.948	L2	6.3
95	396	3,535	20	0.80	3.172	L2	13.5
96		26,266					
97							
98							
99	Amortization Plant Base						
100	303	5,212			RL		
101	310.2	405	50		2.00		
102	310.4	1,389	50		2.00		
103	340.2	1	50		2.00		
104	350.2	17,373	50		2.00		
105	360.2	1,546	50		2.00		
106	389.2	46	50		2.00		
107	390.3	2,939			RL		
108		28,911					
109							
110							
111							
112							
113							
114							
115							

## STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$826,245,651	\$757,232,679
3	Operating Expenses			
4	Operation Expenses (401)	320-323	499,970,063	442,222,095
5	Maintenance Expenses (402)	320-323	27,186,450	26,553,862
6	Depreciation Expense (403)	336-338	60,949,998	58,987,708
7	Amort. & Depl. of Utility Plant (404-405)	336-338	628,052	587,577
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		460,330	258,822
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	40,989,311	36,529,384
14	Income Taxes - Federal (409.1)	262-263	48,243,381	36,816,612
15	- Other (409.1)	262-263	1,904,000	1,739,525
16	Provision for Deferred Income Taxes (410.1)*	234,272-277	24,722,836	32,426,329
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	17,648,357	18,142,636
18	Investment Tax Credit Adj. - Net (411.4)	266	(250,377)	(250,377)
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)		82,910	
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		687,072,777	617,728,901
24	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 25)		\$139,172,874	\$139,503,778