

Puerto Rico Electric Power Authority
Embedded Cost of Service Model
Scenario 1: FY2017 with Restructuring
May 27, 2016
Classification Gross Plant Ratios

Line	Account Number	Description	Plant in Service Per Books	Pro Forma Adjustments	Plant in Service	Classification Factor	Production Energy	Production Demand	Transmission Demand	Distribution Demand - Primary and	Distribution Demand - Secondary	Customer	Public Lighting	Contributions	Other Income
1		Production													
2		Steam													
3	31001 & 32001	Land and Land Rights	\$ 2,752,093	\$ -	\$ 2,752,093	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4	31101-103	Structures and Improvements	\$ 403,416,910	\$ -	\$ 403,416,910	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5	31104	Traveling Cranes	\$ 9,989,053	\$ -	\$ 9,989,053	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6	31201	Boiler Plant Equipment	\$ 1,004,507,660	\$ -	\$ 1,004,507,660	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7	31301	Engine Driven Generator	\$ -	\$ -	\$ -	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
8	31401 & 32301	Turbo Generator Units	\$ 1,003,420,848	\$ -	\$ 1,003,420,848	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9	31501	Accessory Electric Equipment	\$ 190,748,327	\$ -	\$ 190,748,327	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
10	31504	Natural Disasters	\$ 7,409,209	\$ -	\$ 7,409,209	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
11	31505	Overhead	\$ 79,701,869	\$ -	\$ 79,701,869	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	31601	Miscellaneous Equipment	\$ 129,034,400	\$ -	\$ 129,034,400	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13		Unclassified - Other Construction	\$ 8,000,000	\$ -	\$ 8,000,000	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
14		Total	\$ 2,838,980,370	\$ -	\$ 2,838,980,370										
15															
16															
17		Hydro													
18		Land and Land Rights													
19	33001	Land and Land Rights	\$ 1,374,389	\$ -	\$ 1,374,389	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20	33101-103	Structures and Improvements	\$ 35,103,984	\$ -	\$ 35,103,984	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
21	33104	Traveling Cranes	\$ 907,007	\$ -	\$ 907,007	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
22	33201-203	Reservoirs, Dams, and Waterways	\$ 31,704,156	\$ -	\$ 31,704,156	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
23	33205	Tunnels	\$ 13,180,708	\$ -	\$ 13,180,708	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
24	33206	Conc. Conduit and Waterways	\$ 6,911,945	\$ -	\$ 6,911,945	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
25	33207	Steel Penstocks	\$ 3,917,494	\$ -	\$ 3,917,494	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
26	33208	Operating Dwellings	\$ 3,040	\$ -	\$ 3,040	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
27	33301	Waterwheels, Turbines, and Generators	\$ 35,866,943	\$ -	\$ 35,866,943	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
28	33401	Accessory Electric Equipment	\$ 4,639,358	\$ -	\$ 4,639,358	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
29	33501	Miscellaneous Equipment	\$ 1,422,866	\$ -	\$ 1,422,866	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
30	33601	Roads, Railroads, and Bridges	\$ 4,221,834	\$ -	\$ 4,221,834	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
31	33602	Hotel House and Dwellings	\$ 12,686	\$ -	\$ 12,686	Production Energy	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
32		Total	\$ 139,266,411	\$ -	\$ 139,266,411										
33															
34															
35		Other Production													
36		Land and Land Rights													
37	34001	Land and Land Rights	\$ 2,121,869	\$ -	\$ 2,121,869	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
38	34101-103	Structures and Improvements	\$ 59,516,703	\$ -	\$ 59,516,703	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
39	34104	Traveling Cranes	\$ 864,773	\$ -	\$ 864,773	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
40	34201	Fuel Holders	\$ 85,009,701	\$ -	\$ 85,009,701	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
41	34301	Prime Movers	\$ 925,219,601	\$ -	\$ 925,219,601	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
42	34401	Generators	\$ 257,654,435	\$ -	\$ 257,654,435	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
43	34501	Accessory Electric Equipment	\$ 106,841,301	\$ -	\$ 106,841,301	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
44	34601	Miscellaneous Equipment	\$ 97,714,702	\$ -	\$ 97,714,702	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
45		Unclassified - Other Construction	\$ -	\$ -	\$ -	Production Demand	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
46		Total	\$ 1,534,943,084	\$ -	\$ 1,534,943,084										
47															
48															
49		Transmission													
50		Land and Land Rights													
51	35001	Land and Land Rights	\$ 39,511,638	\$ -	\$ 39,511,638	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
52	35101	Clearing and Right of Way	\$ 33,363	\$ -	\$ 33,363	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
53	35201-203, 35301-302	Structures and Improvements	\$ 160,184,419	\$ -	\$ 160,184,419	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
54	35303-304	Station Equipment	\$ 684,308,332	\$ -	\$ 684,308,332	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
55	35401-501-503	Poles, Towers, and Fixtures	\$ 619,361,137	\$ -	\$ 619,361,137	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
56	35504	Transmission - Natural Disasters	\$ 34,137,389	\$ -	\$ 34,137,389	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
57	35505	Transmission - Overhead	\$ 40,455,977	\$ -	\$ 40,455,977	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
58	35601	Overhead Conductors and Devices	\$ 328,034,734	\$ -	\$ 328,034,734	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
59	35701	Underground Conduit	\$ 83,403,810	\$ -	\$ 83,403,810	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
60	35801	Underground Conductors and Devices	\$ 253,045,037	\$ -	\$ 253,045,037	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
61	35901	Roads and Trails	\$ 160,897	\$ -	\$ 160,897	Transmission Demand	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
62		Total	\$ 2,242,636,732	\$ -	\$ 2,242,636,732										
63		Distribution													
64	36001-36006	Land and Land Rights	\$ 1,307,214	\$ -	\$ 1,307,214	Land and Land Rights	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
65	36101-103, 36201-202	Structures and Improvements	\$ 40,374,942	\$ -	\$ 40,374,942	Structures and Improvements	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
66	36203-204	Station Equipment	\$ 282,600,120	\$ -	\$ 282,600,120	Station Equipment	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
67	36301	Storage Battery Equipment	\$ 12,767,803	\$ -	\$ 12,767,803	Storage Battery Equipment	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
68	36401-404-420-440	Poles, Towers, and Fixtures	\$ 766,916,427	\$ -	\$ 766,916,427	Poles, Towers, and Fixtures	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
69	36501-560	Overhead Conductors and Devices	\$ 967,624,250	\$ -	\$ 967,624,250	Overhead Conductors and Devices	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
70	36601	Underground Conduit	\$ 207,286,363	\$ -	\$ 207,286,363	Underground Conduit	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
71	36701	Underground Conductors and Devices	\$ 324,750,559	\$ -	\$ 324,750,559	Underground Conductors and Devices	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
72	36801-820	Line Transformers	\$ 386,831,146	\$ -	\$ 386,831,146	Line Transformers	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
73	36901-960	Services	\$ 120,616,095	\$ -	\$ 120,616,095	Customer	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
74	37001	Meters	\$ 417,031,891	\$ -	\$ 417,031,891	Customer	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
75	37101	Installation on Customer Premises	\$ 11,867	\$ -	\$ 11,867	Customer	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	
76	37201	Leased Property on Customer Premises	\$ -	\$ -	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
77	37301	Street Lighting and Signal Systems	\$ 468,273,279	\$ -	\$ 468,273,279	Public Lighting	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
78	01-1021-10200	Cavey Electric Plant	\$ -	\$ -	\$ -	Land and Land Rights	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
79	A-13 final	Unclassified - Other Construction	\$ -	\$ -	\$ -	Land and Land Rights	0.0%	0.0%	0.0%	59.5%	40.5%	0.0%	0.0%	0.0%	0.0%
80		Total	\$ 3,996,391,896</												

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Line	Account Number	Description	Plant in Service Per Books	Pro Forma Adjustments	Plant in Service	Classification Factor	Production Energy	Production Demand	Transmission Demand	Distribution Demand - Primary and	Distribution Demand - Secondary	Customer	Public Lighting	Contributions	Other Income
84		General Plant (including International Airport and Other Utility and Retirement WIP)													
85	38001	Land and Land Rights	\$ 49,144,877	\$ -	\$ 49,144,877	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
86	39001-05	Structures and Improvements	\$ 362,957,978	\$ -	\$ 362,957,978	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
87	39101-02	Office Furniture and Equipment - Microcomp	\$ 261,162,422	\$ -	\$ 261,162,422	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
88	39201-08, 32-34, 41-45	Transportation Equipment	\$ 301,366,255	\$ -	\$ 301,366,255	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
89	39201	Stores Equipment	\$ 3,531,936	\$ -	\$ 3,531,936	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
90	39401	Tools, Shop, and Garage Equipment	\$ 30,027,251	\$ -	\$ 30,027,251	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
91	39501	Laboratory Equipment	\$ 55,625,990	\$ -	\$ 55,625,990	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
92	39504	Natural Disasters	\$ 45,929,216	\$ -	\$ 45,929,216	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
93	39505	Overhead	\$ 6,423,263	\$ -	\$ 6,423,263	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
94	39601	Power Operated Equipment	\$ 25,242,864	\$ -	\$ 25,242,864	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
95	39701	Communication Equipment	\$ 145,194,055	\$ -	\$ 145,194,055	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
96	39801	Miscellaneous Equipment	\$ 17,803,969	\$ -	\$ 17,803,969	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
97	39802	Miscellaneous	\$ 10,837,501	\$ -	\$ 10,837,501	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
98	39901	Other Tangible Property	\$ 37,865,584	\$ -	\$ 37,865,584	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
99		Total	\$ 1,383,113,161	\$ -	\$ 1,383,113,161										
100															
101		Intangible	\$ 880,190	\$ -	\$ 880,190	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
102		Unclassified - Other Construction	\$ -	\$ -	\$ -	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
103		Unclassified - Other Construction	\$ 103,871,536	\$ -	\$ 103,871,536	Labor Ratio	1.5%	25.3%	8.8%	15.9%	14.8%	27.1%	6.4%	0.0%	0.0%
104															
105															
106		Production w/o General Plant Ratio													
107		Production Energy	\$ 139,266,411	3.09%											
108		Production Demand	\$ 4,373,923,454	96.91%											
109		Transmission Demand	\$ -	0.0%											
110		Distribution Demand - Primary and Secondary	\$ -	0.0%											
111		Distribution Demand - Secondary	\$ -	0.0%											
112		Customer	\$ -	0.0%											
113		Public Lighting	\$ -	0.0%											
114		Contributions	\$ -	0.0%											
115		Other Income	\$ -	0.0%											
116		Total System	\$ 4,513,189,864	100%											
117															
118		Hydro w/o General Plant Ratio													
119		Production Energy	\$ 139,266,411	100.0%											
120		Production Demand	\$ -	0.0%											
121		Transmission Demand	\$ -	0.0%											
122		Distribution Demand - Primary and Secondary	\$ -	0.0%											
123		Distribution Demand - Secondary	\$ -	0.0%											
124		Customer	\$ -	0.0%											
125		Public Lighting	\$ -	0.0%											
126		Contributions	\$ -	0.0%											
127		Other Income	\$ -	0.0%											
128		Total System	\$ 139,266,411	100.0%											
129															
130		Distribution w/o General Plant Ratio													
131		Production Energy	\$ -	0.0%											
132		Production Demand	\$ -	0.0%											
133		Transmission Demand	\$ -	0.0%											
134		Distribution Demand - Primary and Secondary	\$ 1,548,278,756	38.7%											
135		Distribution Demand - Secondary	\$ 1,442,180,067	36.1%											
136		Customer	\$ 537,659,793	13.5%											
137		Public Lighting	\$ 468,273,279	11.7%											
138		Contributions	\$ -	0.0%											
139		Other Income	\$ -	0.0%											
140		Total System	\$ 3,996,391,896	100.0%											
141															
142		Gross Plant Ratio w/o General Plant													
143		Production Energy	\$ 139,266,411	1.3%											
144		Production Demand	\$ 4,373,923,454	60.7%											
145		Transmission Demand	\$ 2,242,636,732	20.9%											
146		Distribution Demand - Primary and Secondary	\$ 1,548,278,756	14.4%											
147		Distribution Demand - Secondary	\$ 1,442,180,067	13.4%											
148		Customer	\$ 537,659,793	5.0%											
149		Public Lighting	\$ 468,273,279	4.4%											
150		Contributions	\$ -	0.0%											
151		Other Income	\$ -	0.0%											
152		Total System	\$ 10,752,218,493	100.0%											