

Puerto Rico Electric Power Authority

Embedded Cost of Service Model
 Scenario 1: FY2017 with Restructuring
 May 27, 2016
 Classification Labor Ratio

Line	Account	SubAccount	Description	Labor	Classification Factor	Demand - Distribution										
						Production Energy	Production Demand	Transmission Demand	Primary and Secondary	Demand - Secondary	Customer	Public Lighting	Contributions	Other Income		
1	4011	50000	Steam Power Generation - Operation	\$ 10,756,146	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
2	4011	50200	Steam Expenses	\$ 11,658,328	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3	4011	50500	St Electric Expenses	\$ 1,341,429	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
4	4011	50600	Misc. St. Power Expenses	\$ 12,440,530	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
5	4011	50601	Misc. St. Sec. Valuables Transp.	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
6	4011	50700	St. Rents	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
7			Sub-Total: Steam Power Generation - Operation	\$ 36,196,434												
8																
9	4021		Steam Power Generation - Maintenance													
10	4021	61000	Stm. Supervision & Engineering	\$ 20,928,682	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
11	4021	61100	Stm. Structures	\$ 4,983,016	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
12	4021	61200	Stm. Boiler Plant Equipment	\$ 467,750	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
13	4021	61201	Stm. Boiler Plant Fuel Storage and Mea	\$ 413,403	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
14	4021	61203	Furnaces & Boilers	\$ 8,339,070	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
15	4021	61205	Boiler Apparatus.Stm Boiler Plant	\$ 4,321,724	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
16	4021	61206	Steam Piping Accessories.St Boiler Plant	\$ 84,886	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
17	4021	61300	Steam Electric Plant	\$ 503,052	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
18	4021	61301	Stm. Electric Pt Expenses	\$ 5,790,578	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
19	4021	61302	Stm. Electric Pt Accessory Electric	\$ 236,824	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
20	4021	61303	Stm. Electric Pt Miscellaneous Po	\$ 4,082,005	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
21	4021	61401	Misc. Stm. Office & Other Gen Equip.	\$ 3,570,391	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
22	4021	61402	Misc. Stm. Mud Removal Exp	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
23	4021	61403	Misc. Stm. Non-Toxic Mat Rem and Disp	\$ 60,379	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
24	4021	61404	Misc. Stm. Toxic Mat Rem & Disp	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
25	4021	61405	Misc. Stm. Exps Related to Fuel Spills	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
26	4021	61406	Misc. Stm. Chemical Treatment	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
27	4021	61407	Misc. Stm. Env Fuel Spill Prev. Cont.	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
28	4021	61411	SJSP-Unit#7 Maint Boiler Plant Equip	\$ 320	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
29	4021	61412	SJSP-Unit#8 Maint Boiler Plant Equip	\$ 320	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
30	4021	61413	SJSP-Unit#9 Maint Boiler Plant Equip	\$ 320	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
31	4021	61414	SJSP-Unit#10 Maint Boiler Plant Equip	\$ 320	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
32	4021	61421	SCSP-Unit#1 Maint Boiler Plant Equip	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
33	4021	61423	SCSP-Unit#3 Maint Boiler Plant Equip	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
34	4021	61424	SCSP-Unit#4 Maint Boiler Plant Equip	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
35	4021	61425	SCSP-Unit#5 Maint Boiler Plant Equip	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
36	4021	61426	SCSP-Unit#6 Maint Boiler Plant Equip	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
37	4021	61428	Aguirre Stm Plt Unit#1Maint Boiler Pla	\$ 1,618,481	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
38	4021	61429	Aguirre Stm Plt Unit#2Maint Boiler Pla	\$ 1,472,037	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
39	4021	61430	Aguirre Stm Plt Unit Air Pollution Con	\$ 3,320	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
40	4021	61433	Aguirre Comb Cycle-Unit 1-1 Heat Regen	\$ 364,256	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
41	4021	61434	Aguirre Comb Cycle-Unit 1-2 Heat Regen	\$ 73,896	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
42	4021	61435	Aguirre Comb Cycle-Unit 1-3 Heat Regen	\$ 337,290	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
43	4021	61436	Aguirre Comb Cycle-Unit 1-4 Heat Regen	\$ 20,367	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
44	4021	61437	Aguirre Comb Cycle-Unit 2-1 Heat Regen	\$ 14,611	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
45	4021	61438	Aguirre Comb Cycle-Unit 2-2 Heat Regen	\$ 20,367	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
46	4021	61439	Aguirre Comb Cycle-Unit 2-3 Heat Regen	\$ 14,611	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
47	4021	61440	Aguirre Comb Cycle-Unit 2-4 Heat Regen	\$ 20,367	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
48	4021	61443	SJSP Unit #7-Maint Of Elect Plant	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
49	4021	61444	SJSP Unit #8-Maint Of Elect Plant	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
50	4021	61445	SJSP Unit #9-Maint Of Elect Plant	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
51	4021	61446	SJSP Unit #10-Maint Of Elect Plant	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
52	4021	61457	Aguirre Stm Plt Unit #1-Maint of Elect	\$ 894,539	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
53	4021	61458	Aguirre Stm Plt Unit #2-Maint of Elect	\$ 592,148	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
54	4021	61460	Turbogenerator Stalag No.2	\$ 106,653	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
55	4021	61461	Aguirre-Combine Cycle-Vapor Unit 1-1	\$ 284,993	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
56	4021	61462	Aguirre-Combine Cycle-Vapor Unit 1-2	\$ 157,133	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
57	4021	61464	Aguirre-Combine Cycle-Vapor Unit 1-4	\$ 161,026	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
58	4021	61465	Aguirre-Combine Cycle-Vapor Unit 2-1	\$ 159,039	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
59	4021	61469	Misc. Steam Power Plant - Maint	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
60	4021	61470	Steam Waste Sampling & Analysis Expenses	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
61			Sub-Total: Steam Power Generation - Maintenance	\$ 60,098,176												
62																
63			Hydraulic Power Generation - Operation													

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

Line	Account	SubAccount	Description	Labor	Classification Factor	Production	Production	Transmission	Demand -	Distribution	Customer	Public Lighting	Contributions	Other Income
						Energy	Demand	Demand	Primary and Secondary	Demand - Secondary				
64		4012	53500	Hydrau Sup & Eng	\$ 218,534	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
65		4012	53700	Hydraulic Expenses	\$ 787,886	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
66		4012	53900	Misc Hydrau Pwr Gen Exp	\$ 241,551	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
67				Sub-Total: Hydraulic Power Generation - Operation	\$ 1,247,970									
68														
69				Hydraulic Power Generation - Maintenance										
70		4022	64100	Hydrau Sup & Eng	\$ 446,202	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
71		4022	64101	Misc Power Plt Yauco-Unit 1-1 Maint Of	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
72		4022	64102	Misc Power Plt Yauco-Unit 2-1 Maint Of	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
73		4022	64103	Misc Power Plt Yauco-Unit 2-2 Maint Of	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
74		4022	64104	Misc Power Plt Garzas-Unit 1-1 Maint O	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
75		4022	64105	Misc Power Plt Garzas-Unit 1-2 Maint O	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
76		4022	64106	Misc Power Plt Garzas-Unit 2-1 Maint O	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
77		4022	64107	Misc Power Plt Toro Negro-Unit 1-1 Mai	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
78		4022	64108	Misc Power Plt Toro Negro-Unit 1-2 Mai	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
79		4022	64109	Misc Power Plt Toro Negro-Unit 1-3 Mai	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
80		4022	64110	Misc Power Plt Toro Negro-Unit 1-4 Mai	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81		4022	64111	Misc Power Plt Toro Negro-Unit 2-1 Mai	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82		4022	64120	Misc Power Plt Caonillas-Unit 1-1 Main	\$ 56,059	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83		4022	64121	Misc Power Plt Caonillas-Unit 1-2 Main	\$ 6,165	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84		4022	64122	Misc Power Plt Caonillas-Unit 2-1 Main	\$ 39,858	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
85		4022	64123	Misc Power Plt Dos Bocas-Unit 1-1 Main	\$ 25,604	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
86		4022	64124	Misc Power Plt Dos Bocas-Unit 1-2 Main	\$ 39,857	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
87		4022	64125	Misc Power Plt Dos Bocas-Unit 1-3 Main	\$ 6,286	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
88		4022	64200	Hydrau Structures	\$ 184,546	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
89		4022	64300	Hydrau Rvoirs Dams & Waterways	\$ 219,794	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
90		4022	64400	Hydrau Prime Movers & Generators	\$ 82,231	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
91		4022	64401	Hydrau Accesory Electric	\$ 39,317	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
92		4022	64402	Hydrau Miscellaneous Power Plt Eq.	\$ 471,890	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
93		4022	64403	Hydrau Elect Pt.	\$ -	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
94		4022	64500	Misc. Hydrau Pt.	\$ 236,369	Hydro without General Plant Ratio	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
95				Sub-Total: Hydraulic Power Generation - Maintenance	\$ 1,854,179									

Puerto Rico Electric Power Authority

Embedded Cost of Service Model
 Scenario 1: FY2017 with Restructuring
 May 27, 2016
 Classification Labor Ratio

Line	Account	SubAccount	Description	Labor	Classification Factor	Production Energy	Production Demand	Transmission Demand	Demand - Primary and Secondary	Distribution Demand - Secondary	Customer	Public Lighting	Contributions	Other Income
96														
97			Other Power Generation- Operation											
98	4013	54600	Gas Sup & Eng	\$ 2,181,877	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
99	4013	54800	Gas Generation Expenses	\$ 1,778,130	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
100	4013	54900	Misc Gas Expenses	\$ 1,356,671	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
101	4013	55000	Gas Rents	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
102			Sub-Total: Other Power Generation- Operation	\$ 5,316,679										
103														
104			Other Power Supply Expenses											
105	4014	55500	Other Power Supply Expenses-Purchase Power	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
106	4042	54710	Solar Power	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
107	4042	54711	Wind Power	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
108	4042	54714	Certificated Of Renewable Energy (CER)	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
109	4042	54715	Net Metering (Customer 75%)	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
110			Sub-Total: Other Power Supply Expenses	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
111														
112			Other Power Generation- Maintenance											
113	4023	65100	Gas Sup & Eng	\$ 1,840,733	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
114	4023	65103	Jobos Gas Unit 1-1 Elect Plt Equip Mai	\$ 66,219	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
115	4023	65104	Jobos Gas Unit 1-2 Elect Plt Equip Mai	\$ 66,219	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
116	4023	65105	Aguirre Gas Unit 2-2 Elect Plt Equip M	\$ 66,219	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
117	4023	65106	Aguirre Gas Unit 2-2 Elect Plt Equip M	\$ 66,220	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
118	4023	65111	Palo Seco Gas Unit 1-1 Elect Plt Equip	\$ (557)	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
119	4023	65112	Palo Seco Gas Unit 1-2 Elect Plt Equip	\$ (557)	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
120	4023	65113	Palo Seco Gas Unit 2-1 Elect Plt Equip	\$ (557)	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
121	4023	65114	Palo Seco Gas Unit 2-2 Elect Plt Equip	\$ (557)	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
122	4023	65115	Palo Seco Gas Unit 3-1 Elect Plt Equip	\$ (557)	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
123	4023	65116	Palo Seco Gas Unit 3-2 Elect Plt Equip	\$ (557)	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
124	4023	65117	Vega Baja Gas Unit 1-1Elect Plt Equip	\$ (557)	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
125	4023	65118	Vega Baja Gas Unit 1-2Elect Plt Equip	\$ (557)	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
126	4023	65119	Mayaguez Gas Unit 3-1Elect Plt Equip M	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
127	4023	65123	Aguirre Comb Cycle Unit 1-1Elect Plt E	\$ 300,494	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
128	4023	65124	Aguirre Comb Cycle Unit 1-2Elect Plt E	\$ 10,428	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
129	4023	65125	Aguirre Comb Cycle Unit 1-3Elect Plt E	\$ 14,637	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
130	4023	65126	Aguirre Comb Cycle Unit 1-4Elect Plt E	\$ 10,428	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
131	4023	65127	Aguirre Comb Cycle Unit 2-1Elect Plt E	\$ 16,184	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
132	4023	65128	Aguirre Comb Cycle Unit 2-1Elect Plt E	\$ 10,428	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
133	4023	65129	Aguirre Comb Cycle Unit 2-3Elect Plt E	\$ 10,428	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
134	4023	65130	Aguirre Comb Cycle Unit 2-4Elect Plt E	\$ 16,184	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
135	4023	65131	Cambalache Gas Plant Unit 1	\$ 386,046	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
136	4023	65132	Cambalache Gas Plant Unit 2	\$ 28,108	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
137	4023	65133	Cambalache Gas Plant Unit 3	\$ 385,426	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
138	4023	65200	Gas Structures	\$ 854,925	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
139	4023	65300	Gas Prime Movers & Generators	\$ 980,900	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
140	4023	65302	Gas Miscellaneous Power Pt Eq	\$ 2,400,132	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
141	4023	65304	Gas Gen & Elect Eq	\$ 553,456	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
142	4023	65400	Miscellaneous Gas Pt	\$ 1,646,989	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
143	4023	65401	Gas Non-Toxic Mat Rem & Disp Exp	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
144	4023	65402	Gas Toxic Mat Rem & Disp Exp	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
145	4023	65404	Gas Waste Sampling & Analysis Exp	\$ -	Production without General Plant Ratio	3.1%	96.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
146			Sub-Total: Other Power Generation- Maintenance	\$ 9,726,347										
147														
148			Transmission Operations Expenses											
149	4015	56000	Transm Sup & Eng	\$ 9,002,657	Transmission without General Plant Ratio	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
150	4015	56100	Transm Load Dispatching	\$ 259,967	Transmission without General Plant Ratio	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
151	4015	56200	Transm Station Exp	\$ 59,629	Transmission without General Plant Ratio	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
152	4015	56300	Transm Overhead Lines	\$ 1,090,663	Transmission without General Plant Ratio	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
153	4015	56400	Transm Underground Ln Exp	\$ 32,517	Transmission without General Plant Ratio	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
154	4015	56600	Misc Transmission Exp	\$ 6,014,564	Transmission without General Plant Ratio	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
155	4015	56700	Transmission Rents	\$ -	Transmission without General Plant Ratio	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
156			Sub-Total: Transmission Operations Expenses	\$ 16,459,998										
157														
158			Transmission Maintenance Expenses											

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

Line	Account	SubAccount	Description	Labor	Classification Factor	Production Energy	Production Demand	Transmission Demand	Demand - Primary and Secondary	Distribution Demand - Secondary	Customer	Public Lighting	Contributions	Other Income
159		4024	66800	Transm. Sup & Eng	\$ 7,406,570	Transmission without General Plant Ratic	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
160		4024	66900	Transm. Structures	\$ 595,015	Transmission without General Plant Ratic	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
161		4024	67000	Transm. Station Equipment	\$ 4,481,656	Transmission without General Plant Ratic	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
162		4024	67100	Transm. Overh Tree Trimming	\$ 6,252,006	Transmission without General Plant Ratic	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
163		4024	67101	Transm. Overh Other Exp	\$ 1,722,784	Transmission without General Plant Ratic	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
164		4024	67200	Transm. Underground Lines	\$ 104,612	Transmission without General Plant Ratic	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
165		4024	67300	Misc. Transmission Pt	\$ 594,049	Transmission without General Plant Ratic	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
166		4024	67302	Fiber Optic Infrastructure Maintenance	\$ -	Transmission without General Plant Ratic	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
167				Sub-Total: Transmission Maintenance Expenses	\$ 21,156,692									
168														
169				Distribution Operations Expenses										
170		4016	58000	Dist Sup & Eng	\$ 21,129,620	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
171		4016	58100	Dist Load Dispatching	\$ 2,976,504	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
172		4016	58200	Dist Station Expenses	\$ 18,974	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
173		4016	58300	Dist Overhead Lines	\$ 22,255,214	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
174		4016	58400	Dist Underground Lines	\$ 2,378,962	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
175		4016	58500	Dist Street Ligh & Sign Syst	\$ 5,891,088	Public Lighting	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
176		4016	58600	Dist Meter - Removing & Ressetting	\$ 7,580,426	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
177		4016	58601	Dist Meter Insp Testing & Other Exp	\$ 3,025,517	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
178		4016	58700	Dist Customer Installations	\$ 9,647,830	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
179		4016	58800	Misc Dist Expenses	\$ 49,690,433	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
180		4016	58801	Misc. Dist Mapping System	\$ 482,745	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
181		4016	58802	Misc. Dist Sec/Valuables Transp.	\$ -	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%
182		4016	58900	Distribution Rents	\$ -	Public Lighting	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
183				Sub-Total: Distribution Operations Expenses	\$ 125,077,312									

Puerto Rico Electric Power Authority

Embedded Cost of Service Model
 Scenario 1: FY2017 with Restructuring
 May 27, 2016
 Classification Labor Ratio

Line	Account	SubAccount	Description	Labor	Classification Factor	Production Energy	Production Demand	Transmission Demand	Demand - Primary and Secondary	Distribution Demand - Secondary	Customer	Public Lighting	Contributions	Other Income
184														
185			Distribution Maintenance Expenses											
186	4025	69000	Dist. Sup & Eng	\$ 11,034,537	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
187	4025	69100	Dist. Structures	\$ 895,718	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
188	4025	69200	Dist. Station Equipm	\$ 3,342,882	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
189	4025	69300	Dist. Overh Ln. Tree Trimming	\$ 23,050,542	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
190	4025	69301	Dist. Overh Ln. Services	\$ 544,135	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
191	4025	69302	Dist. Overh Ln. Others	\$ 9,778,091	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
192	4025	69400	Dist. Underground Lines	\$ 2,714,403	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
193	4025	69500	Dist. Line Transformers	\$ 188,088	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
194	4025	69600	Dist. Street Light & Sign Syst	\$ 990,892	Public Lighting	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
195	4025	69700	Dist. Meters	\$ 486,169	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
196	4025	69800	Misc. Distribution	\$ 3,938,941	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
197	4025	69801	Misc. Distribution Spill Anal & Disp C	\$ 24,524	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
198	4025	69802	Misc. Distribution Non Toxic Mat Remov	\$ -	Distribution without General Plant Ratic	0.0%	0.0%	0.0%	38.7%	36.1%	13.5%	11.7%	0.0%	0.0%
199			Sub-Total: Distribution Maintenance Expenses	\$ 56,988,922										
200														
201			Customer Accounts Operations Expenses											
202	4017	90100	Cust. Accts Supervision	\$ 17,481,130	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
203	4017	90200	Meter Reading Urban Zone	\$ 3,766,165	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
204	4017	90201	Meter Reading Rural Zone	\$ 2,735,073	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
205	4017	90300	Cust. Rec & Coll-Cust Records	\$ 15,390,308	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
206	4017	90301	Cust. Rec & Coll- Off. Collection	\$ 4,287,477	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
207	4017	90302	Cust. Rec & Coll- Outside Urban zone	\$ 2,889,783	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
208	4017	90303	Cust. Rec & Coll-Outside Rural zone	\$ 1,927,706	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
209	4017	90304	Cust. Rec & Coll-Coll Outside Arrears	\$ 3,186,492	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
210	4017	90305	Cust. Rec & Coll Pay Station Exp.	\$ 77,080	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
211	4017	90307	Cust. Rec & Coll- Custom Billing And	\$ 4,352,548	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
212	4017	90400	Uncollectible Accounts	\$ 1,919,151	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
213	4017	90500	Misc. Cust Accounts	\$ 33,956,445	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
214	4017	90501	Misc. Cust Acct Sec/Valuables Transp	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
215			Sub-Total: Customer Accounts Operations Expenses	\$ 91,969,357										
216														
217			Customer Service Sales Operation Exp											
218	4018	10712	Overhead Min Proj Eng & Const Div	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
219	4018	54600	Gas Sup & Eng	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
220	4018	58800	Misc Dist Expenses	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
221	4018	61201	Stm. Boiler Plant Fuel Storage and Measurin	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
222	4018	61301	Stm. Electric Pt Expenses	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
223	4018	66800	Transm. Sup & Eng	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
224	4018	67000	Transm. Station Equipment	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
225	4018	67101	Transm. Overh Other Exp	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
226	4018	90307	Cust. Rec & Coll- Custom Billing And Accou	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
227	4018	90500	Misc. Cust Accounts	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
228	4018	92311	Servicios Legales-Consultor Juridico	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
229			Sub-Total: Customer Service Sales Operation Exp	\$ -	Customer	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
230														
231														
232			Labor Ratio											
233			Production Energy	\$ 6,537,766										1.5%
234			Production Demand	\$ 107,902,018										25.3%
235			Transmission Demand	\$ 37,616,690										8.8%
236			Distribution Demand - Primary and Secondary	\$ 67,869,735										15.9%
237			Distribution Demand - Secondary	\$ 63,218,835										14.8%
238			Customer	\$ 115,537,999										27.1%
239			Public Lighting	\$ 27,409,022										6.4%
240			Contributions	\$ -										0.0%
241			Other Income	\$ -										0.0%
242			Total System	\$ 426,092,066										100.0%