

Exhibit No.: _____
Issue(s): Aquila Inc. Purchase Transition Costs
Transmission Expense
Witness: Ted Robertson
Type of Exhibit: Direct
Sponsoring Party: Public Counsel
Case Number: ER-2010-0356
Date Testimony Prepared: November 17, 2010

DIRECT TESTIMONY

OF

TED ROBERTSON

Submitted on Behalf of
the Office of the Public Counsel

KCP&L GREATER MISSOURI OPERATIONS COMPANY

Case No. ER-2010-0356

November 17, 2010

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**DIRECT TESTIMONY
OF
TED ROBERTSON**

**KANSAS CITY POWER & LIGHT
GREATER MISSOURI OPERATIONS COMPANY
CASE NO. ER-2010-0356**

10 **I. INTRODUCTION**

11 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

12 A. Ted Robertson, PO Box 2230, Jefferson City, Missouri 65102-2230.

13
14 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

15 A. I am employed by the Missouri Office of the Public Counsel (OPC or Public
16 Counsel) as the Chief Public Utility Accountant.

17
18 Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES AT THE OPC?

19 A. My duties include all activities associated with the supervision and operation of
20 the regulatory accounting section of the OPC. I am also responsible for
21 performing audits and examinations of the books and records of public utilities
22 operating within the state of Missouri.

23
24 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND OTHER
25 QUALIFICATIONS.

1 A. I graduated in May, 1988, from Missouri State University in Springfield, Missouri,
2 with a Bachelor of Science Degree in Accounting. In November of 1988, I
3 passed the Uniform Certified Public Accountant Examination, and I obtained
4 Certified Public Accountant (CPA) certification from the state of Missouri in 1989.
5 My CPA license number is 2004012798.

6

7 Q. HAVE YOU RECEIVED SPECIALIZED TRAINING RELATED TO PUBLIC
8 UTILITY ACCOUNTING?

9 A. Yes. In addition to being employed by the Missouri Office of the Public Counsel
10 since July 1990, I have attended the NARUC Annual Regulatory Studies
11 Program at Michigan State University, and I have also participated in numerous
12 training seminars relating to this specific area of accounting study.

13

14 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC
15 SERVICE COMMISSION (COMMISSION OR MPSC)?

16 A. Yes, I have testified on numerous issues before this Commission. Please refer
17 to Schedule TJR-1, attached to this testimony, for a listing of cases in which I
18 have submitted testimony.

19

20 **II. PURPOSE OF TESTIMONY**

21 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

1 A. I am sponsoring the Public Counsel's position regarding Kansas City Power &
2 Light Greater Missouri Operations Company's (GMO or Company) ratemaking
3 treatment of the issues, Aquila Inc. Purchase Transition Costs and Transmission
4 Expense.

5
6 **III. AQUILA INC. PURCHASE TRANSITION COSTS**

7 Q. WHAT IS THE ISSUE?

8 A. In conjunction with the authorization of the purchase of Aquila Inc. by Great
9 Plains Energy, Case No. EM-2007-0374, the Commission authorized Company
10 to defer "Transition Costs" associated with the integration of the entities and once
11 accumulated to amortize the deferred balance over five years. On page 241 of
12 the Report and Order, Case No. EM-2007-0374, the Commission stated,

13
14 3. Final Conclusions Regarding Transaction and Transition
15 Cost Recovery

16
17 Substantial and competent evidence in the record as a
18 whole supports the conclusions that: (1) the Applicants'
19 calculation of transaction and transition costs are accurate
20 and reasonable; (2) in this instance, establishing a
21 mechanism to allow recovery of the transaction costs of the
22 merger would have the same effect of artificially inflating rate
23 base in the same way as allowing recovery of an acquisition
24 premium; and (3) the uncontested recovery of transition
25 costs is appropriate and justified. The Commission further
26 concludes that it is not a detriment to the public interest to
27 deny recovery of the transaction costs associated with the
28 merger and not a detriment to the public interest to allow

1 recovery of transition costs of the merger. **If the**
2 **Commission determines that it will approve the merger**
3 **when it performs its balancing test (in a later section in**
4 **this Report and Order), the Commission will authorize**
5 **KCPL and Aquila to defer transition costs to be**
6 **amortized over five years.**

7
8 (Emphasis added by OPC)
9
10

11 Pursuant to the Commission's authorization, Company has deferred transition
12 costs for both its MPS and L&P service areas and will amortize those costs over
13 five years beginning with the effective date of the Commission's authorization in
14 the instant case. However, while Public Counsel will not oppose what the
15 Commission authorized for this issue, Public Counsel recommends that any
16 future costs incurred subsequent to the test year and true-up period of the instant
17 case not receive continued deferral authorization or amortization in any future
18 rate cases.

19
20 Q. WHY DOES PUBLIC COUNSEL RECOMMEND THE DISCONTINUANCE OF
21 THE DEFERRAL/AMORTIZATION AUTHORIZATION FOR ALLEGED FUTURE
22 TRANSITION COSTS?

23 A. Public Counsel's recommendation is primarily based on the fact that sufficient
24 time has already passed to effect the integration of Aquila Inc. into the operations
25 of the current owner. In fact, it has been more than two years since the purchase

1 of Aquila Inc. was authorized in Case No. EM-2007-0374 (the effective date of
2 the Report and Order was July 11, 2008). Furthermore, it is my understanding,
3 any additional transitional costs likely to be incurred may not be material and,
4 given the dynamics of the Company's ongoing operations, may be considered
5 costs which have been incurred due to changes caused by current operations of
6 the total entity because there is no foolproof manner to determine whether the
7 costs were incurred because of the purchase of Aquila Inc. or are simply a
8 normal reaction to the operation of the utility as it currently exists.
9

10 **IV. TRANSMISSION EXPENSE**

11 Q. WHAT IS THE ISSUE?

12 A. The issue is what level of costs for transmission expense accounts 561400, 561800,
13 565000, 565020, 565021, 565027, 565030 and 575700 should be included in the
14 cost of service. Public Counsel recommends that the MPS and L&P annualized
15 costs included in the determination of rates for transmission expense accounts
16 561400, 561800, 565000, 565020, 565021, 565027, 565030 and 575700 be based
17 on the actual incurred costs as of the twelve months ended June 30, 2010 (subject
18 to true-up per the Commission's Order Approving Nonunanimous Stipulation And
19 Agreement, Setting Procedural Schedule, and Clarifying Order Regarding
20 Construction and Prudence Audit, KCPL, Case No. ER-2010-0355, Effective Date,

1 August 18, 2010, and the determination of the Off-System Sales issue with regard
2 to the portion of transmission costs attributable to Off-System Sales).

3
4 Q. WHY DOES PUBLIC COUNSEL RECOMMEND UTILIZING THE JUNE 30, 2010
5 BALANCES?

6 A. My review of the Company's financials, and other documents, identified that the
7 costs in these accounts have fluctuated up and down in recent years. In fact, for
8 both MPS and L&P, the net change in the accounts for the periods twelve months
9 ended December 31, 2009 and June 30, 2010 show that the costs have actually
10 decreased. Furthermore, the respective costs may be subject to increases due to
11 the Company's future operations, but, if they are, those costs are not yet known and
12 measureable. Public Counsel bases its recommendation on the June 30, 2010 date
13 (subject to the true-up) because it is the most recent know and measurable
14 information available for these costs.

15
16 Public Counsel's Schedule TJR-2, attached to this Direct Testimony, lists the
17 balances for the accounts for the twelve months ended December 31, 2009 and
18 June 30, 2010.

19
20 Q. DOES PUBLIC COUNSEL BELIEVE THAT A "TRACKER" SHOULD BE
21 AUTHORIZED FOR THE EXPENSES IN THESE ACCOUNTS?

1 A. No. Trackers are normally utilized for material costs that fluctuate significantly and
2 are associated with events that are outside the control of a utility's management,
3 e.g., acts of God, government actions, etc. However, Schedule TJR-2, lists year
4 over year percentage changes for the expenses which do show significant
5 fluctuation of the costs, but are not necessarily material given the nominal dollar
6 amounts involved. In some years the expenses have gone up and some years they
7 have gone down, and though the dollars are significant for several of the accounts,
8 Public Counsel does not believe that the cost fluctuations are material enough to
9 impact the financial or operational integrity of a utility the size of KCPL. Public
10 Counsel is also opposed to the implementation of a tracker given that the other
11 relevant factors for implementation do not exist.

12
13 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

14 A. Yes, it does.
15
16

**CASE PARTICIPATION
OF
TED ROBERTSON**

<u>Company Name</u>	<u>Case No.</u>
Missouri Public Service Company	GR-90-198
United Telephone Company of Missouri	TR-90-273
Choctaw Telephone Company	TR-91-86
Missouri Cities Water Company	WR-91-172
United Cities Gas Company	GR-91-249
St. Louis County Water Company	WR-91-361
Missouri Cities Water Company	WR-92-207
Imperial Utility Corporation	SR-92-290
Expanded Calling Scopes	TO-92-306
United Cities Gas Company	GR-93-47
Missouri Public Service Company	GR-93-172
Southwestern Bell Telephone Company	TO-93-192
Missouri-American Water Company	WR-93-212
Southwestern Bell Telephone Company	TC-93-224
Imperial Utility Corporation	SR-94-16
St. Joseph Light & Power Company	ER-94-163
Raytown Water Company	WR-94-211
Capital City Water Company	WR-94-297
Raytown Water Company	WR-94-300
St. Louis County Water Company	WR-95-145
United Cities Gas Company	GR-95-160
Missouri-American Water Company	WR-95-205
Laclede Gas Company	GR-96-193
Imperial Utility Corporation	SC-96-427
Missouri Gas Energy	GR-96-285
Union Electric Company	EO-96-14
Union Electric Company	EM-96-149
Missouri-American Water Company	WR-97-237
St. Louis County Water Company	WR-97-382
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
United Water Missouri Inc.	WR-99-326
Laclede Gas Company	GR-99-315
Missouri Gas Energy	GO-99-258
Missouri-American Water Company	WM-2000-222
Atmos Energy Corporation	WM-2000-312
UtiliCorp/St. Joseph Merger	EM-2000-292
UtiliCorp/Empire Merger	EM-2000-369
Union Electric Company	GR-2000-512
St. Louis County Water Company	WR-2000-844
Missouri Gas Energy	GR-2001-292
UtiliCorp United, Inc.	ER-2001-672
Union Electric Company	EC-2002-1
Empire District Electric Company	ER-2002-424

**CASE PARTICIPATION
OF
TED ROBERTSON**

<u>Company Name</u>	<u>Case No.</u>
Missouri Gas Energy	GM-2003-0238
Aquila Inc.	EF-2003-0465
Aquila Inc.	ER-2004-0034
Empire District Electric Company	ER-2004-0570
Aquila Inc.	EO-2005-0156
Aquila, Inc.	ER-2005-0436
Hickory Hills Water & Sewer Company	WR-2006-0250
Empire District Electric Company	ER-2006-0315
Central Jefferson County Utilities	WC-2007-0038
Missouri Gas Energy	GR-2006-0422
Central Jefferson County Utilities	SO-2007-0071
Aquila, Inc.	ER-2007-0004
Laclede Gas Company	GR-2007-0208
Kansas City Power & Light Company	ER-2007-0291
Missouri Gas Utility, Inc.	GR-2008-0060
Empire District Electric Company	ER-2008-0093
Missouri Gas Energy	GU-2007-0480
Stoddard County Sewer Company	SO-2008-0289
Missouri-American Water Company	WR-2008-0311
Union Electric Company	ER-2008-0318
Aquila, Inc., d/b/a KCPL GMOC	ER-2009-0090
Missouri Gas Energy	GR-2009-0355
Empire District Gas Company	GR-2009-0434
Lake Region Water & Sewer Company	SR-2010-0110
Lake Region Water & Sewer Company	WR-2010-0111
Missouri-American Water Company	WR-2010-0131
Kansas City Power & Light Company	ER-2010-0355
Kansas City Power & Light Company	ER-2010-0356

KCPL GMO Case No. ER-2010-0356
 OPC Transmission WP - MPS

Prepared By: T. Robertson

Sources:

MPSC DR 13
 Co. 063010 Cutoff.xls
 Tim Rush Direct Schedule TMR2010-4

MPS:	Account	2005		2006		2007		2008		2009		12 Mth End		2009 To
			% Change		% Change		% Change		% Change		% Change	Jun-10	% Change	12 Mth End Jun-10
	561400 - Trans Op-Schd,Contr & Dis Serv	0		1,805,885		2,159,158	19.562%	3,210,350	48.685%	137,310	-95.723%	1,035,971	654.476%	898,661
	561800 - Trans Op-Reli Plan&Std Dv-RTO	0		6,668		14,030	110.408%	23,475	67.320%	127,636	443.710%	163,135	27.813%	35,499
	565000 - Transm Oper-Elec Tr-By Others	12,117,025		20,861,920	72.170%	0	-100.000%	2,971,674	#DIV/0!	3,445,095	15.931%	(118,618)	-103.443%	(3,563,713)
	565020 - Trans of Electricity by Others	0		0		14,615,281		1,442,150	-90.133%	0	-100.000%	0	#DIV/0!	0
	565021 - Transm Oper-Elec Tr-Interunit	0		0		1,515,600		1,515,600	0.000%	442,050	-70.833%	442,050	0.000%	0
	565027 - Trans Oper-Elec Tr-Demand	0		0		0		12,687,585		8,785,512	-30.755%	9,347,992	6.402%	562,480
	565030 - Transm Oper-Elec Tr-OffSys	0		0		1,605,563		149,484	-90.690%	5,292	-96.460%	1,465,724	27596.977%	1,460,432
	575700 - Trans Op-Mkt Mon&Comp Ser-RTO	0		0		0		104,444		931,957	792.303%	880,454	-5.526%	(51,503)
	Total	12,117,025		22,674,473		19,909,632		22,104,762		13,874,852		13,216,708		(658,144)

Account	Resource Category	Y2009												12 Months
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
561400 - Trans Op-Schd,Contr & Dis Serv	Acctg-Other - 640	39,252	21,875	(6,100)	4,440	5,736	92,280	58,111	58,351	59,749	117,057	57,560	57,365	565,676
561400 - Trans Op-Schd,Contr & Dis Serv	AP Other-Not in Othr SDC - 840	118,405	(736,824)	128,703	127,278	126,149	(323,913)	(1,023)	0	67,911	(1,132)	(787)	66,864	(428,369)
Total		157,657	(714,949)	122,603	131,718	131,885	(231,633)	57,088	58,351	127,660	115,925	56,773	124,229	137,307
561800 - Trans Op-Reli Plan&Std Dv-RTO	Acctg-Other - 640	2,848	1,791	799	740	956	53,163	9,685	9,725	9,958	19,510	9,593	9,561	128,329
561800 - Trans Op-Reli Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(170)	0	(203)	(189)	(132)	0	(694)
Total		2,848	1,791	799	740	956	53,163	9,515	9,725	9,755	19,321	9,461	9,561	127,635
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 640	544,955	252,922	325,574	104,469	892,848	868,201	173,469	368,729	211,864	(659,141)	225,662	135,543	3,445,095
Total		544,955	252,922	325,574	104,469	892,848	868,201	173,469	368,729	211,864	(659,141)	225,662	135,543	3,445,095
565020 - Trans of Electricity by Others	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 640	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
Total		126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 640	427,185	432,581	379,892	721,543	658,347	510,309	1,157,288	1,145,201	1,145,201	1,145,201	465,598	597,167	8,785,513
Total		427,185	432,581	379,892	721,543	658,347	510,309	1,157,288	1,145,201	1,145,201	1,145,201	465,598	597,167	8,785,513
565030 - Transm Oper-Elec Tr-OffSys	Acctg-Other - 640	472	1,409	848	38	0	41	2,230	95	157	0	0	0	5,290
Total		472	1,409	848	38	0	41	2,230	95	157	0	0	0	5,290
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 640	22,781	13,051	5,825	5,391	6,965	387,327	70,564	70,855	72,552	142,141	69,894	69,657	937,003
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(1,242)	0	(1,477)	(1,375)	(955)	0	(5,049)
Total		22,781	13,051	5,825	5,391	6,965	387,327	69,322	70,855	71,075	140,766	68,939	69,657	931,954

Account	Resource Category	Y2009						Y2010						12 Mth End
		Jan	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jun-10
561400 - Trans Op-Schd,Contr & Dis Serv	Acctg-Other - 640	58,111	58,351	59,749	117,057	57,560	57,365	64,740	68,618	75,697	73,461	67,621	78,944	837,274
561400 - Trans Op-Schd,Contr & Dis Serv	AP Other-Not in Othr SDC - 840	(1,023)	0	67,911	(1,132)	(787)	66,864	0	0	0	0	0	66,864	198,697
561400 - Trans Op-Schd,Contr & Dis Serv	Other Outside Services - 895	0	0	0	0	0	0	0	0	66,864	0	0	0	66,864
Total		57,088	58,351	127,660	115,925	56,773	124,229	64,740	68,618	75,697	73,461	67,621	145,808	1,035,971
561800 - Trans Op-Reli Plan&Std Dv-RTO	Acctg-Other - 640	9,685	9,725	9,958	19,510	9,593	9,561	10,790	12,603	13,903	13,493	30,535	14,473	163,829
561800 - Trans Op-Reli Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	(170)	0	(203)	(189)	(132)	0	0	0	0	0	0	0	(694)
Total		9,515	9,725	9,755	19,321	9,461	9,561	10,790	12,603	13,903	13,493	30,535	14,473	163,135
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 640	173,469	368,729	211,864	(659,141)	225,662	135,543	44,877	98,707	(887,370)	3,025	310,284	(144,267)	(118,618)
Total		173,469	368,729	211,864	(659,141)	225,662	135,543	44,877	98,707	(887,370)	3,025	310,284	(144,267)	(118,618)
565020 - Trans of Electricity by Others	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 640	0	0	0	0	0	0	442,050	0	0	0	0	0	442,050
Total		0	0	0	0	0	0	442,050	0	0	0	0	0	442,050
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 640	1,157,288	1,145,201	1,145,201	1,145,201	465,598	597,167	596,937	596,966	633,716	633,763	615,544	615,410	9,347,992
Total		1,157,288	1,145,201	1,145,201	1,145,201	465,598	597,167	596,937	596,966	633,716	633,763	615,544	615,410	9,347,992
565030 - Transm Oper-Elec Tr-OffSys	Acctg-Other - 640	2,230	95	157	0	0	0	0	0	985,336	181,096	(127,830)	424,640	1,465,724
Total		2,230	95	157	0	0	0	0	0	985,336	181,096	(127,830)	424,640	1,465,724
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 640	70,564	70,855	72,552	142,141	69,894	69,657	78,613	58,816	64,883	62,966	56,918	67,644	885,503
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	(1,242)	0	(1,477)	(1,375)	(955)	0	0	0	0	0	0	0	(5,049)
Total		69,322	70,855	71,075	140,766	68,939	69,657	78,613	58,816	64,883	62,966	56,918	67,644	880,454

KCPL GMO Case No. ER-2010-0356
 OPC Transmission WP - L&P

Prepared By:

T. Robertson

Sources:

MPSC DR 13
 Co. 063010 Cutoff.xls
 Tim Rush Direct Schedule TMR2010-4

L&P:	Account	2005		2006		2007		2008		2009		12 Mth End		2009 To	
			% Change		% Change		% Change		% Change		% Change	Jun-10	% Change	Jun-10	12 Mth End
	561400 - Trans Op-Schd,Contr & Dis Serv	0		669,227		743,117	11.041%	785,029	5.640%	295,720	-62.330%	367,484	24.268%	71,764	
	561800 - Trans Op-Reli Plan&Std Dv-RTO	0		1,577		3,949	150.412%	3,061	-22.487%	39,351	1185.560%	47,489	20.681%	8,138	
	565000 - Transm Oper-Elec Tr-By Others	4,174,803		4,231,449	1.357%	0	-100.000%	30,164	#DIV/0!	(35,446)	-217.511%	1,629	-104.596%	37,075	
	565020 - Trans of Electricity by Others	0		0		2,646,461		50,995	-98.073%	0	-100.000%	0	#DIV/0!	0	
	565021 - Transm Oper-Elec Tr-Interunit	0		0		1,515,600		1,515,600	0.000%	442,050	-70.833%	0	-100.000%	(442,050)	
	565027 - Trans Oper-Elec Tr-Demand	0		0		0		2,941,279		2,313,040	-21.359%	2,273,000	-1.731%	(40,040)	
	565030 - Transm Oper-Elec Tr-OffSys	0		0		26,970		7,135	-73.545%	0	-100.000%	3,047	#DIV/0!	3,047	
	575700 - Trans Op-Mkt Mon&Comp Ser-RTO	0		0		0		0		286,699		288,318	0.565%	1,619	
	Total	4,174,803		4,902,253		4,936,097		5,333,263		3,341,414		2,980,967		(360,447)	

Account	Resource Category	Y2009												12 Months Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
561400 - Trans Op-Schd,Contr & Dis Serv	Acctg-Other - 640	6,775	4,327	(4,238)	0	0	29,251	18,736	18,675	19,077	38,089	19,077	19,022	168,791
561400 - Trans Op-Schd,Contr & Dis Serv	AP Other-Not in Othr SDC - 840	39,468	19,875	42,799	42,875	42,244	(106,726)	(341)	0	23,883	(377)	(262)	23,493	126,931
Total		46,243	24,202	38,561	42,875	42,244	(77,475)	18,395	18,675	42,960	37,712	18,815	42,515	295,722
561800 - Trans Op-Reli Plan&Std Dv-RTO	Acctg-Other - 640	0	0	0	0	0	17,469	3,123	3,112	3,179	6,348	3,179	3,170	39,580
561800 - Trans Op-Reli Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(57)	0	(68)	(63)	(44)	0	(232)
Total		0	0	0	0	0	17,469	3,066	3,112	3,111	6,285	3,135	3,170	39,348
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 640	1,995	5,109	(165)	(370)	(308)	(38,883)	2,410	1,842	610	(9,280)	742	852	(35,446)
Total		1,995	5,109	(165)	(370)	(308)	(38,883)	2,410	1,842	610	(9,280)	742	852	(35,446)
565020 - Trans of Electricity by Others	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 640	126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
Total		126,300	126,300	126,300	63,150	0	0	0	0	0	0	0	0	442,050
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 640	245,097	245,097	245,097	225,749	206,400	131,600	169,000	169,000	169,000	169,000	169,000	169,000	2,313,040
Total		245,097	245,097	245,097	225,749	206,400	131,600	169,000	169,000	169,000	169,000	169,000	169,000	2,313,040
565030 - Transm Oper-Elec Tr-OffSys	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 640	0	0	0	0	0	127,276	22,751	22,676	23,165	46,251	23,165	23,098	288,382
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	0	0	0	0	0	0	(414)	0	(492)	(458)	(318)	0	(1,682)
Total		0	0	0	0	0	127,276	22,337	22,676	22,673	45,793	22,847	23,098	286,700

Account	Resource Category	Y2009						Y2010						12 Mth End Jun-10
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
561400 - Trans Op-Schd,Contr & Dis Serv	Acctg-Other - 640	18,736	18,675	19,077	38,089	19,077	19,022	21,485	22,646	25,013	24,254	22,015	26,013	274,102
561400 - Trans Op-Schd,Contr & Dis Serv	AP Other-Not in Othr SDC - 840	(341)	0	23,883	(377)	(262)	23,493	0	0	0	0	0	23,493	69,889
561400 - Trans Op-Schd,Contr & Dis Serv	Other Outside Service - 895	0	0	0	0	0	0	0	0	23,493	0	0	0	23,493
Total		18,395	18,675	42,960	37,712	18,815	42,515	21,485	22,646	25,013	24,254	22,015	49,506	367,484
561800 - Trans Op-Reli Plan&Std Dv-RTO	Acctg-Other - 640	3,123	3,112	3,179	6,348	3,179	3,170	3,581	4,159	4,594	4,455	4,043	4,778	47,721
561800 - Trans Op-Reli Plan&Std Dv-RTO	AP Other-Not in Othr SDC - 840	(57)	0	(68)	(63)	(44)	0	0	0	0	0	0	0	(232)
Total		3,066	3,112	3,111	6,285	3,135	3,170	3,581	4,159	4,594	4,455	4,043	4,778	47,489
565000 - Transm Oper-Elec Tr-By Others	Acctg-Other - 640	2,410	1,842	610	(9,280)	742	852	999	1,878	(650)	742	742	742	1,629
Total		2,410	1,842	610	(9,280)	742	852	999	1,878	(650)	742	742	742	1,629
565020 - Trans of Electricity by Others	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565021 - Transm Oper-Elec Tr-Interunit	Acctg-Other - 640	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0	0	0	0	0
565027 - Trans Oper-Elec Tr-Demand	Acctg-Other - 640	169,000	169,000	169,000	169,000	169,000	169,000	169,000	218,000	218,000	218,000	218,000	218,000	2,273,000
Total		169,000	169,000	169,000	169,000	169,000	169,000	169,000	218,000	218,000	218,000	218,000	218,000	2,273,000
565030 - Transm Oper-Elec Tr-OffSys	Acctg-Other - 640	0	0	0	0	0	0	0	0	3,047	774	(774)	0	3,047
Total		0	0	0	0	0	0	0	0	3,047	774	(774)	0	3,047
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	Acctg-Other - 640	22,751	22,676	23,165	46,251	23,165	23,098	26,088	19,410	21,440	20,789	18,870	22,297	290,000
575700 - Trans Op-Mkt Mon&Comp Ser-RTO	AP Other-Not in Othr SDC - 840	(414)	0	(492)	(458)	(318)	0	0	0	0	0	0	0	(1,682)
Total		22,337	22,676	22,673	45,793	22,847	23,098	26,088	19,410	21,440	20,789	18,870	22,297	288,318