

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

Line	Account	SubAccount	Description	Labor	Function
1	4011	50000	Steam Power Generation - Operation	\$ 10,756,146	Production
2	4011	50200	Steam Expenses	\$ 11,658,328	Production
3	4011	50500	St Electric Expenses	\$ 1,341,429	Production
4	4011	50600	Misc. St. Power Expenses	\$ 12,440,530	Production
5	4011	50601	Misc. St. Sec. Valuables Transp.	\$ -	Production
6	4011	50700	St. Rents	\$ -	Production
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
11	4021	61100	Stm. Structures	\$ 4,983,016	Production
12	4021	61200	Stm. Boiler Plant Equipment	\$ 467,750	Production
13	4021	61201	Stm. Boiler Plant Fuel Storage and Mea	\$ 413,403	Production
14	4021	61203	Furnaces & Boilers	\$ 8,339,070	Production
15	4021	61205	Boiler Apparatus.Stm Boiler Plant	\$ 4,321,724	Production
16	4021	61206	Steam Piping Accesories.St Boiler Plan	\$ 84,886	Production
17	4021	61300	Steam Electric Plant	\$ 503,052	Production
18	4021	61301	Stm. Electric Pt Expenses	\$ 5,790,578	Production
19	4021	61302	Stm. Electric Pt Accessory Electric	\$ 236,824	Production
20	4021	61303	Stm. Electric Pt Miscellaneous Po	\$ 4,082,005	Production
21	4021	61401	Misc. Stm. Office & Other Gen Equip.	\$ 3,570,391	Production
22	4021	61402	Misc. Stm. Mud Removal Exp	\$ -	Production
23	4021	61403	Misc. Stm. Non-Toxic Mat Rem and Disp	\$ 60,379	Production
24	4021	61404	Misc. Stm. Toxic Mat Rem & Disp	\$ -	Production
25	4021	61405	Misc. Stm. Exps Related to Fuel Spills	\$ -	Production
26	4021	61406	Misc. Stm. Chemical Treatment	\$ -	Production
27	4021	61407	Misc. Stm. Env Fuel Spill Prev. Cont.	\$ -	Production
28	4021	61411	SJSP-Unit#7 Maint Boiler Plant Equip	\$ 320	Production
29	4021	61412	SJSP-Unit#8 Maint Boiler Plant Equip	\$ 320	Production
30	4021	61413	SJSP-Unit#9 Maint Boiler Plant Equip	\$ 320	Production
31	4021	61414	SJSP-Unit#10 Maint Boiler Plant Equip	\$ 320	Production
32	4021	61421	SCSP-Unit#1 Maint Boiler Plant Equip	\$ -	Production
33	4021	61423	SCSP-Unit#3 Maint Boiler Plant Equip	\$ -	Production
34	4021	61424	SCSP-Unit#4 Maint Boiler Plant Equip	\$ -	Production
35	4021	61425	SCSP-Unit#5 Maint Boiler Plant Equip	\$ -	Production
36	4021	61426	SCSP-Unit#6 Maint Boiler Plant Equip	\$ -	Production
37	4021	61428	Aguirre Stm Plt Unit#1Maint Boiler Pla	\$ 1,618,481	Production
38	4021	61429	Aguirre Stm Plt Unit#2Maint Boiler Pla	\$ 1,472,037	Production
39	4021	61430	Aguirre Stm Plt Unit Air Pollution Con	\$ 3,320	Production
40	4021	61433	Aguirre Comb Cycle-Unit 1-1 Heat Regen	\$ 364,256	Production
41	4021	61434	Aguirre Comb Cycle-Unit 1-2 Heat Regen	\$ 73,896	Production
42	4021	61435	Aguirre Comb Cycle-Unit 1-3 Heat Regen	\$ 337,290	Production
43	4021	61436	Aguirre Comb Cycle-Unit 1-4 Heat Regen	\$ 20,367	Production
44	4021	61437	Aguirre Comb Cycle-Unit 2-1 Heat Regen	\$ 14,611	Production
45	4021	61438	Aguirre Comb Cycle-Unit 2-2 Heat Regen	\$ 20,367	Production
46	4021	61439	Aguirre Comb Cycle-Unit 2-3 Heat Regen	\$ 14,611	Production
47	4021	61440	Aguirre Comb Cycle-Unit 2-4 Heat Regen	\$ 20,367	Production
48	4021	61443	SJSP Unit #7-Maint Of Elect Plant	\$ -	Production
49	4021	61444	SJSP Unit #8-Maint Of Elect Plant	\$ -	Production
50	4021	61445	SJSP Unit #9-Maint Of Elect Plant	\$ -	Production
51	4021	61446	SJSP Unit #10-Maint Of Elect Plant	\$ -	Production
52	4021	61457	Aguirre Stm Plt Unit #1-Maint of Elect	\$ 894,539	Production
53	4021	61458	Aguirre Stm Plt Unit #2-Maint of Elect	\$ 592,148	Production
54	4021	61460	Turbogenerator Stalag No.2	\$ 106,653	Production
55	4021	61461	Aguirre-Combine Cycle-Vapor Unit 1-1	\$ 284,993	Production
56	4021	61462	Aguirre-Combine Cycle-Vapor Unit 1-2	\$ 157,133	Production
57	4021	61464	Aguirre-Combine Cycle-Vapor Unit 1-4	\$ 161,026	Production
58	4021	61465	Aguirre-Combine Cycle-Vapor Unit 2-1	\$ 159,039	Production
59	4021	61469	Misc. Steam Power Plant - Maint	\$ -	Production
60	4021	61470	Steam Waste Sampling & Analysis Expenses	\$ -	Production
61			Sub-Total: Steam Power Generation - Maintenance	\$ 60,098,176	
62					
63			Hydraulic Power Generation - Operation		
64	4012	53500	Hydrau Sup & Eng	\$ 218,534	Production
65	4012	53700	Hydraulic Expenses	\$ 787,886	Production
66	4012	53900	Misc Hydrau Pwr Gen Exp	\$ 241,551	Production
67			Sub-Total: Hydraulic Power Generation - Operation	\$ 1,247,970	
68					
69			Hydraulic Power Generation - Maintenance		

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70	4022	64100	Hydrau Sup & Eng	\$ 446,202	Production
71	4022	64101	Misc Power Plt Yauco-Unit 1-1 Maint Of	\$ -	Production
72	4022	64102	Misc Power Plt Yauco-Unit 2-1 Maint Of	\$ -	Production
73	4022	64103	Misc Power Plt Yauco-Unit 2-2 Maint Of	\$ -	Production
74	4022	64104	Misc Power Plt Garzas-Unit 1-1 Maint O	\$ -	Production
75	4022	64105	Misc Power Plt Garzas-Unit 1-2 Maint O	\$ -	Production
76	4022	64106	Misc Power Plt Garzas-Unit 2-1 Maint O	\$ -	Production
77	4022	64107	Misc Power Plt Toro Negro-Unit 1-1 Mai	\$ -	Production
78	4022	64108	Misc Power Plt Toro Negro-Unit 1-2 Mai	\$ -	Production
79	4022	64109	Misc Power Plt Toro Negro-Unit 1-3 Mai	\$ -	Production
80	4022	64110	Misc Power Plt Toro Negro-Unit 1-4 Mai	\$ -	Production
81	4022	64111	Misc Power Plt Toro Negro-Unit 2-1 Mai	\$ -	Production
82	4022	64120	Misc Power Plt Caonillas-Unit 1-1 Main	\$ 56,059	Production
83	4022	64121	Misc Power Plt Caonillas-Unit 1-2 Main	\$ 6,165	Production
84	4022	64122	Misc Power Plt Caonillas-Unit 2-1 Main	\$ 39,858	Production
85	4022	64123	Misc Power Plt Dos Bocas-Unit 1-1 Main	\$ 25,604	Production
86	4022	64124	Misc Power Plt Dos Bocas-Unit 1-2 Main	\$ 39,857	Production
87	4022	64125	Misc Power Plt Dos Bocas-Unit 1-3 Main	\$ 6,286	Production
88	4022	64200	Hydrau Structures	\$ 184,546	Production
89	4022	64300	Hydrau Rvoirs Dams & Waterways	\$ 219,794	Production
90	4022	64400	Hydrau Prime Movers & Generators	\$ 82,231	Production
91	4022	64401	Hydrau Accessory Electric	\$ 39,317	Production
92	4022	64402	Hydrau Miscellaneous Power Plt. Eq.	\$ 471,890	Production
93	4022	64403	Hydrau Elect Pt.	\$ -	Production
94	4022	64500	Misc. Hydrau Pt.	\$ 236,369	Production
95			Sub-Total: Hydraulic Power Generation - Maintenance	\$ 1,854,179	
96					
97			Other Power Generation- Operation		
98	4013	54600	Gas Sup & Eng	\$ 2,181,877	Production
99	4013	54800	Gas Generation Expenses	\$ 1,778,130	Production
100	4013	54900	Misc Gas Expenses	\$ 1,356,671	Production
101	4013	55000	Gas Rents	\$ -	Production
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
106	4042	54710	Solar Power	\$ -	Production
107	4042	54711	Wind Power	\$ -	Production
108	4042	54714	Certificated Of Renewal Energy (CER)	\$ -	Production
109	4042	54715	Net Metering (Customer 75%)	\$ -	Production
110			Sub-Total: Other Power Supply Expenses	\$ -	Production
111					
112			Other Power Generation- Maintenance		
113	4023	65100	Gas Sup & Eng	\$ 1,840,733	Production
114	4023	65103	Jobs Gas Unit 1-1 Elect Plt Equip Mai	\$ 66,219	Production
115	4023	65104	Jobs Gas Unit 1-2 Elect Plt Equip Mai	\$ 66,219	Production
116	4023	65105	Aguirre Gas Unit 2-1 Elect Plt Equip M	\$ 66,219	Production
117	4023	65106	Aguirre Gas Unit 2-2 Elect Plt Equip M	\$ 66,220	Production
118	4023	65111	Palo Seco Gas Unit 1-1 Elect Plt Equip	\$ (557)	Production
119	4023	65112	Palo Seco Gas Unit 1-2 Elect Plt Equip	\$ (557)	Production
120	4023	65113	Palo Seco Gas Unit 2-1 Elect Plt Equip	\$ (557)	Production
121	4023	65114	Palo Seco Gas Unit 2-2 Elect Plt Equip	\$ (557)	Production
122	4023	65115	Palo Seco Gas Unit 3-1 Elect Plt Equip	\$ (557)	Production
123	4023	65116	Palo Seco Gas Unit 3-2 Elect Plt Equip	\$ (557)	Production
124	4023	65117	Vega Baja Gas Unit 1-1Elect Plt Equip	\$ (557)	Production
125	4023	65118	Vega Baja Gas Unit 1-2Elect Plt Equip	\$ (557)	Production
126	4023	65119	Mayaguez Gas Unit 3-1Elect Plt Equip M	\$ -	Production
127	4023	65123	Aguirre Comb Cycle Unit 1-1Elect Plt E	\$ 300,494	Production
128	4023	65124	Aguirre Comb Cycle Unit 1-2Elect Plt E	\$ 10,428	Production
129	4023	65125	Aguirre Comb Cycle Unit 1-3Elect Plt E	\$ 14,637	Production
130	4023	65126	Aguirre Comb Cycle Unit 1-4Elect Plt E	\$ 10,428	Production
131	4023	65127	Aguirre Comb Cycle Unit 2-1Elect Plt E	\$ 16,184	Production
132	4023	65128	Aguirre Comb Cycle Unit 2-1Elect Plt E	\$ 10,428	Production
133	4023	65129	Aguirre Comb Cycle Unit 2-3Elect Plt E	\$ 10,428	Production
134	4023	65130	Aguirre Comb Cycle Unit 2-4Elect Plt E	\$ 16,184	Production
135	4023	65131	Cambalache Gas Plant Unit 1	\$ 386,046	Production
136	4023	65132	Cambalache Gas Plant Unit 2	\$ 28,108	Production
137	4023	65133	Cambalache Gas Plant Unit 3	\$ 385,426	Production
138	4023	65200	Gas Structures	\$ 854,925	Production

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Line	Account	SubAccount	Description	Labor	Function
139	4023	65300	Gas Prime Movers & Generators	\$ 980,900	Production
140	4023	65302	Gas Miscellaneous Power Pt Eq	\$ 2,400,132	Production
141	4023	65304	Gas Gen & Elect Eq.	\$ 553,456	Production
142	4023	65400	Miscellaneous Gas Pt	\$ 1,646,989	Production
143	4023	65401	Gas Non-Toxic Mat Rem & Disp Exp	\$ -	Production
144	4023	65402	Gas Toxic Mat Rem & Disp Exp	\$ -	Production
145	4023	65404	Gas Waste Sampling & Analysis Exp	\$ -	Production
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
150	4015	56100	Transm Load Dispatching	\$ 259,967	Transmission
151	4015	56200	Transm Station Exp	\$ 59,629	Transmission
152	4015	56300	Transm Overhead Lines	\$ 1,090,663	Transmission
153	4015	56400	Transm Underground Ln Exp	\$ 32,517	Transmission
154	4015	56600	Misc Transmission Exp	\$ 6,014,564	Transmission
155	4015	56700	Transmission Rents	\$ -	Transmission
156			Sub-Total: Transmission Operations Expenses	\$ 16,459,998	
157					
158			Transmission Maintenance Expenses		
159	4024	66800	Transm. Sup & Eng	\$ 7,406,570	Transmission
160	4024	66900	Transm. Structures	\$ 595,015	Transmission
161	4024	67000	Transm. Station Equipment	\$ 4,481,656	Transmission
162	4024	67100	Transm. Overh Tree Trimming	\$ 6,252,006	Transmission
163	4024	67101	Transm. Overh Other Exp	\$ 1,722,784	Transmission
164	4024	67200	Transm. Underground Lines	\$ 104,612	Transmission
165	4024	67300	Misc. Transmission Pt	\$ 594,049	Transmission
166	4024	67302	Fiber Optic Infrastructure Maintenance	\$ -	Transmission
167			Sub-Total: Transmission Maintenance Expenses	\$ 21,156,692	
168					
169			Distribution Operations Expenses		
170	4016	58000	Dist Sup & Eng	\$ 21,129,620	Distribution
171	4016	58100	Dist Load Dispatching	\$ 2,976,504	Distribution
172	4016	58200	Dist Station Expenses	\$ 18,974	Distribution
173	4016	58300	Dist Overhead Lines	\$ 22,255,214	Distribution
174	4016	58400	Dist Underground Lines	\$ 2,378,962	Distribution
175	4016	58500	Dist Street Ligh & Sign Syst	\$ 5,891,088	Distribution
176	4016	58600	Dist Meter - Removing & Ressetting	\$ 7,580,426	Distribution
177	4016	58601	Dist Meter Insp Testing & Other Exp	\$ 3,025,517	Distribution
178	4016	58700	Dist Customer Installations	\$ 9,647,830	Distribution
179	4016	58800	Misc Dist Expenses	\$ 49,690,433	Distribution
180	4016	58801	Misc. Dist Mapping System	\$ 482,745	Distribution
181	4016	58802	Misc. Dist Sec/Valuables Transp.	\$ -	Distribution
182	4016	58900	Distribution Rents	\$ -	Distribution
183			Sub-Total: Distribution Operations Expenses	\$ 125,077,312	
184					
185			Distribution Maintenance Expenses		
186	4025	69000	Dist. Sup & Eng	\$ 11,034,537	Distribution
187	4025	69100	Dist. Structures	\$ 895,718	Distribution
188	4025	69200	Dist. Station Equipm	\$ 3,342,882	Distribution
189	4025	69300	Dist. Overh Ln. Tree Trimming	\$ 23,050,542	Distribution
190	4025	69301	Dist. Overh Ln. Services	\$ 544,135	Distribution
191	4025	69302	Dist. Overh Ln. Others	\$ 9,778,091	Distribution
192	4025	69400	Dist. Underground Lines	\$ 2,714,403	Distribution
193	4025	69500	Dist. Line Transformers	\$ 188,088	Distribution
194	4025	69600	Dist. Street Light & Sign Syst	\$ 990,892	Distribution
195	4025	69700	Dist. Meters	\$ 486,169	Distribution
196	4025	69800	Misc. Distribution	\$ 3,938,941	Distribution
197	4025	69801	Misc. Distribution Spill Anal & Disp C	\$ 24,524	Distribution
198	4025	69802	Misc. Distribution Non Toxic Mat Remov	\$ -	Distribution
199			Sub-Total: Distribution Maintenance Expenses	\$ 56,988,922	
200					
201			Customer Accounts Operations Expenses		
202	4017	90100	Cust. Accts Supervision	\$ 17,481,130	Distribution
203	4017	90200	Meter Reading Urban Zone	\$ 3,766,165	Distribution
204	4017	90201	Meter Reading Rural Zone	\$ 2,735,073	Distribution
205	4017	90300	Cust. Rec & Coll-Cust Records	\$ 15,390,308	Distribution
206	4017	90301	Cust. Rec & Coll- Off. Collection	\$ 4,287,477	Distribution
207	4017	90302	Cust. Rec & Coll- Outside Urban zone	\$ 2,889,783	Distribution

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Line	Account	SubAccount	Description	Labor	Function
208	4017	90303	Cust. Rec & Coll-Outside Rural zone	\$ 1,927,706	Distribution
209	4017	90304	Cust. Rec & Coll-Coll Outside Arrears	\$ 3,186,492	Distribution
210	4017	90305	Cust. Rec & Coll Pay Station Exp.	\$ 77,080	Distribution
211	4017	90307	Cust. Rec & Coll- Custom Billing And	\$ 4,352,548	Distribution
212	4017	90400	Uncollectible Accounts	\$ 1,919,151	Distribution
213	4017	90500	Misc. Cust Accounts	\$ 33,956,445	Distribution
214	4017	90501	Misc. Cust Acct Sec/Valuables Transp	\$ -	Distribution
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	\$ -	Distribution
219	4018	54600	Gas Sup & Eng	\$ -	Distribution
220	4018	58800	Misc Dist Expenses	\$ -	Distribution
221	4018	61201	Stm. Boiler Plant Fuel Storage and Measurin	\$ -	Distribution
222	4018	61301	Stm. Electric Pt Expenses	\$ -	Distribution
223	4018	66800	Transm. Sup & Eng	\$ -	Distribution
224	4018	67000	Transm. Station Equipment	\$ -	Distribution
225	4018	67101	Transm. Overh Other Exp	\$ -	Distribution
226	4018	90307	Cust. Rec & Coll- Custom Billing And Accou	\$ -	Distribution
227	4018	90500	Misc. Cust Accounts	\$ -	Distribution
228	4018	92311	Servicios Legales-Consultor Juridico	\$ -	Distribution
229			Sub-Total: Customer Service Sales Operation Exp	\$ -	
230					
231			Administrative & General Expenses		
232	4019	00000	Unspecified	\$ -	A&G
233	4019	56010	Transmission - FSE Employees	\$ 469,860	A&G
234	4019	58800	Misc Dist Expenses	\$ -	A&G
235	4019	90100	Cust. Accts Supervision	\$ -	A&G
236	4019	90201	Meter Reading Rural Zone	\$ -	A&G
237	4019	92000	Adm. & Gen Sal Officers & Executive	\$ 20,427,592	A&G
238	4019	92001	Adm. & Gen Sal Regular & Tempor	\$ 70,706,016	A&G
239	4019	92100	Off Supp General	\$ -	A&G
240	4019	92101	Off Supp General Officers	\$ 49,328	A&G
241	4019	92102	Off Supp General Officers Employees	\$ -	A&G
242	4019	92104	Off Supp Entertainment - Others	\$ -	A&G
243	4019	92106	Bank Service Charges Expenses	\$ -	A&G
244	4019	92107	Bank Service Charges - BPPR	\$ -	A&G
245	4019	92108	Bank Service Charges - Oriental	\$ -	A&G
246	4019	92109	Bank Service Charges - Citibank	\$ -	A&G
247	4019	92110	Bank Service Charges - Scotiabank	\$ -	A&G
248	4019	92111	Bank Service Charges - First Bank	\$ -	A&G
249	4019	92112	Bank Service Charges - Santander	\$ -	A&G
250	4019	92300	Outside Svces. Employed Consulting En	\$ -	A&G
251	4019	92302	Outside Svces. Employed Environmental	\$ -	A&G
252	4019	92303	Outside Svces. Employed Auditing	\$ -	A&G
253	4019	92305	Outside Services Employed Fiscal Agent	\$ -	A&G
254	4019	92306	Outside Svces. Employed Prof P.R.	\$ -	A&G
255	4019	92307	Outside Svces. Employed Prof Abroad	\$ -	A&G
256	4019	92308	Outside Svces. Employed Medical	\$ -	A&G
257	4019	92311	Servicios Legales-Consultor JurÁ-dico	\$ -	A&G
258	4019	92312	Servicios Legales-Asuntos Legales	\$ -	A&G
259	4019	92313	Servicios Legales-Div.ICEE	\$ -	A&G
260	4019	92316	Multas ambientales, federales y estata	\$ -	A&G

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261	4019	92318	Sevicios Legales-Comisiones por Recobr	\$ -	A&G
262	4019	92319	Financing Expenses	\$ -	A&G
263	4019	92320	Legal Services	\$ -	A&G
264	4019	92400	Property Insurance	\$ -	A&G
265	4019	92500	Injuries & Damages Salaries & Wages Cl	\$ 8,239,373	A&G
266	4019	92600	Employee Pension And Benefits Health Plan Ret	\$ -	A&G
267	4019	92602	Employee Pension And Benefits Health P	\$ -	A&G
268	4019	92603	Employee Pension And Benefits Other to	\$ -	A&G
269	4019	92610	Medicare Late Subscription Penalty-Ret	\$ -	A&G
270	4019	93000	Miscellaneous General Div. Expenses	\$ -	A&G
271	4019	93001	Miscellaneous General Publicity & Advert	\$ -	A&G
272	4019	93002	Miscellaneous General Membership Due	\$ -	A&G
273	4019	93003	Miscellaneous General Loss Control Program	\$ -	A&G
274	4019	93004	Miscellaneous Transp. General Sec/Valu	\$ -	A&G
275	4019	93005	Miscellaneous General Exhibitions & Parades	\$ -	A&G
276	4019	93006	Miscellaneous General PREPA Activities Cele	\$ -	A&G
277	4019	93007	Miscellaneous General Corporate Activi	\$ -	A&G
278	4019	93008	Miscellaneous General Chauff Bonus/Pro	\$ -	A&G
279	4019	93010	Miscellaneous Gen. Rel Col Barg Agreem	\$ -	A&G
280	4019	93011	Miscellaneous General Training & Motiv	\$ -	A&G
281	4019	93013	Miscellaneous General Other	\$ 1,028	A&G
282	4019	93016	INTEREST EXPENSE DUE TO DELAYED PAYMEN	\$ -	A&G
283	4019	93023	Mantenimientos Licencias Corporativas-	\$ -	A&G
284	4019	93026	Adiestramiento e Incentivos - ODEM	\$ -	A&G
285	4019	93027	Adiestramiento e Incentivos-Div Person	\$ -	A&G
286	4019	93028	Adiestramiento e Incentivos-Dir. Recur	\$ -	A&G
287	4019	93029	Adiestramiento e Incentivos-Planificac	\$ -	A&G
288	4019	93030	Mantenimiento y Servicios Corporativos-Plan	\$ -	A&G
289	4019	93031	Mantenimiento y Servicios Corporativos-Recu	\$ -	A&G
290	4019	93032	Mantenimiento y Servicios Corporativos-Fina	\$ -	A&G
291	4019	93033	General Rel. Col. Barg. Agreement UITI	\$ -	A&G
292	4019	93034	Mantenimiento y Servicios Corporativos-Ser	\$ -	A&G
293	4019	93036	General Rel. Col. Barg. Agreement UPAE	\$ -	A&G
294	4019	93100	Rental of Copier Machines	\$ -	A&G
295	4019	93103	Rents Other	\$ -	A&G
296	4019	93105	Renta -Servicios Administrativos	\$ -	A&G
297	4019	93107	Cash Over and Short-CC&B	\$ -	A&G
298	4019	93501	General Plant Office Furniture & Equip	\$ -	A&G
299	4026	93500	General Plant Structures & Impr	\$ -	A&G
300	4026	93501	General Plant Office Furniture & Equip	\$ -	A&G
301	4026	93502	General Plant Communication Eq.	\$ 4,812,136	A&G
302	4026	93503	General Plant Miscellaneous Equipment	\$ -	A&G
303	4026	93504	Exp. Related to year 2000 Compliance	\$ -	A&G
304	4026	93505	Misc. Adm. & Gen. Plant - Maint	\$ -	A&G
305	4027	92200	Adm. Exp Transferred Cr	\$ -	A&G
306	4028	92201	Adm. South Coast ID	\$ -	A&G
307	4028	92202	Adm. Isabela ID	\$ -	A&G
308	4028	92203	Adm. Lajas Valley ID	\$ -	A&G
309	4029	92900	Duplicate Charges - Cr	\$ -	A&G
310	4265	72000	Previous Yr Operating Adj	\$ -	A&G
311	4265	72001	Miscellaneous Current Year Adj	\$ -	A&G
312	4265	72006	Misc. Power Renewal Development Fee	\$ -	A&G
313	4265	72007	Loss Due to Non Located Funds	\$ -	A&G
314	4265	72008	Cash Over and Under	\$ -	A&G
315	4265	72009	Loss from Counterfeit and Theft	\$ -	A&G
316	4265	72010	Loss from Law 272	\$ -	A&G
317	4265	72011	Other Losses-CC&B	\$ -	A&G
318			Sub-Total: Administrative & General Expenses	\$ 104,705,333	
319					
320			Total	\$ 530,797,399	
321					
322			Functionalization Labor Ratio	Total \$	Labor Ratio
323			Production	\$ 114,439,784	26.9%
324			Transmission	\$ 37,616,690	8.8%
325			Distribution	\$ 274,035,592	64.3%
326			SubTotal of Prod/Trans/Dist	\$ 426,092,066	100%