



**CPS ENERGY  
SOURCES OF REVENUE  
FY2012 - FY2024**

<b>SALES</b>													
<i>Fiscal Year</i>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
<b>Retail Electric (MWh)</b>													
Residential	9,770,589	9,215,167	9,261,181	9,543,648	9,469,946	9,442,880	9,634,693	9,913,513	10,038,081	10,394,484	10,336,282	10,528,072	10,608,480
Commercial and industrial	8,917,799	8,912,486	8,957,746	8,992,774	9,126,056	9,389,924	9,416,836	9,584,259	9,714,043	9,228,300	10,009,488	10,473,579	10,809,404
Public authorities	2,772,423	2,695,445	2,700,156	2,709,140	2,710,034	2,832,861	2,813,559	2,792,584	2,781,803	2,571,431	2,502,372	2,618,395	2,702,351
Sales for resale	452,782	444,698	457,551	472,834	464,790	462,027	460,061	441,601	370,396	341,753	0	0	0
Street lighting and ANSL	109,094	112,445	108,020	97,044	95,927	95,806	93,208	90,460	87,470	84,615	87,623	86,890	86,753
Unbilled	(5,970)	73,443	147,318	(84,247)	(16,867)	(62,124)	101,360	(37,910)	(75,000)	87,911	0	0	0
<b>Total Retail Electric</b>	<b>22,016,718</b>	<b>21,453,684</b>	<b>21,631,972</b>	<b>21,731,193</b>	<b>21,849,886</b>	<b>22,161,374</b>	<b>22,519,717</b>	<b>22,784,507</b>	<b>22,916,793</b>	<b>22,708,494</b>	<b>22,935,764</b>	<b>23,706,936</b>	<b>24,206,989</b>
<b>Gas (thousands of MCF)</b>													
Residential	9,730	8,584	10,798	11,672	10,308	8,533	9,126	10,488	10,533	10,038	10,542	10,727	10,773
Commercial and industrial	10,650	10,244	11,164	11,535	11,024	11,119	11,315	12,218	13,033	12,385	12,748	13,160	13,375
Public authorities	2,421	2,244	2,635	2,755	2,553	2,390	3,049	2,885	3,306	2,943	3,187	3,290	3,344
Unbilled	(636)	290	819	(309)	30	(540)	286	145	(421)	280	0	0	0
<b>Total Gas</b>	<b>22,165</b>	<b>21,362</b>	<b>25,416</b>	<b>25,653</b>	<b>23,915</b>	<b>21,502</b>	<b>23,776</b>	<b>25,736</b>	<b>26,451</b>	<b>25,646</b>	<b>26,477</b>	<b>27,177</b>	<b>27,492</b>
<b>Wholesale Electric (MWh)</b>	<b>6,426,177.2</b>	<b>7,277,785.7</b>	<b>7,685,346.5</b>	<b>10,163,267.0</b>	<b>5,978,458.0</b>	<b>4,942,094.0</b>	<b>5,497,113.0</b>	<b>8,556,100.0</b>	<b>5,688,461.0</b>	<b>4,817,862.0</b>	<b>4,051,000.0</b>	<b>4,714,000.0</b>	<b>5,697,000.0</b>

<b>NUMBER OF CUSTOMERS (at year-end, not avg)</b>													
<i>Fiscal Year</i>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>
Electric	728,307	741,467	756,545	771,603	786,455	804,675	821,675	840,750	860,934	884,811	898,087	928,979	949,749
Gas	328,300	331,192	334,023	336,645	338,951	343,754	347,408	352,585	358,495	366,709	371,857	383,691	391,430
											13,276		



**CPS ENERGY  
SOURCES OF REVENUE  
FY2012 - FY2024**

**With no Potential Rate Increase**

\$ in Thousands

Sources of Revenue											0% Base Support		
Fiscal Year	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Retail Electric</b>													
Residential	\$903.5	\$851.7	\$912.2	\$970.4	\$1,012.4	\$1,015.0	\$1,058.2	\$1,096.9	\$1,068.7	\$1,105.4	\$1,211.8	\$1,294.0	\$1,342.3
Commercial and industrial	696.7	684.8	739.9	765.0	805.6	831.7	867.0	884.0	854.6	834.7	821.2	874.3	905.5
Public authorities	189.8	183.3	197.6	204.2	213.0	220.9	229.6	229.5	219.3	209.0	205.3	218.6	226.4
Sales for resale	28.6	28.5	30.7	31.8	32.6	32.4	28.0	27.2	21.5	20.6	0.0	0.0	0.0
Street lighting and ANSL	16.9	19.6	19.5	20.3	20.8	21.1	21.9	22.2	22.1	22.5	23.7	23.8	23.8
Other	10.8	9.5	14.8	11.7	13.7	17.8	16.8	17.2	22.3	23.8	24.3	58.1	82.2
<b>Total Retail Electric</b>	<b>\$1,846.4</b>	<b>\$1,777.3</b>	<b>\$1,914.7</b>	<b>\$2,003.5</b>	<b>\$2,098.1</b>	<b>\$2,138.8</b>	<b>\$2,221.6</b>	<b>\$2,276.9</b>	<b>\$2,208.6</b>	<b>\$2,216.0</b>	<b>\$2,286.3</b>	<b>\$2,468.8</b>	<b>\$2,580.2</b>
<b>Distribution Gas</b>													
Residential	\$107.4	\$90.8	\$109.1	\$125.8	\$96.0	\$87.9	\$92.9	\$93.4	\$82.6	\$82.9	\$86.5	\$85.1	\$82.9
Commercial and industrial	81.0	66.1	76.4	87.3	68.7	65.8	63.5	61.3	47.4	55.7	\$104.6	\$104.4	\$103.0
Public authorities	17.5	14.0	17.0	19.8	13.3	13.0	16.7	14.5	10.5	12.1	\$26.1	\$26.1	\$25.7
Other	1.5	1.3	1.5	1.6	-3.5	1.8	6.7	1.5	2.4	2.9	2.7	2.7	3.1
<b>Distribution Gas</b>	<b>\$207.3</b>	<b>\$172.2</b>	<b>\$204.0</b>	<b>\$234.5</b>	<b>\$174.4</b>	<b>\$168.5</b>	<b>\$179.8</b>	<b>\$170.7</b>	<b>\$142.9</b>	<b>\$153.6</b>	<b>\$219.9</b>	<b>\$218.2</b>	<b>\$214.7</b>
<b>Wholesale Electric</b>	<b>\$219.8</b>	<b>\$236.6</b>	<b>\$295.3</b>	<b>\$410.0</b>	<b>\$223.4</b>	<b>\$166.9</b>	<b>\$198.9</b>	<b>\$325.7</b>	<b>\$216.3</b>	<b>\$132.9</b>	<b>\$168.8</b>	<b>\$155.9</b>	<b>\$158.8</b>
<b>Non-Operating</b>	22.6	21.7	21.0	18.4	18.7	19.9	24.1	34.9	34.4	8.7	9.3	10.4	13.0
<b>Total Sources</b>	<b>\$2,296.1</b>	<b>\$2,207.9</b>	<b>\$2,435.0</b>	<b>\$2,666.4</b>	<b>\$2,514.7</b>	<b>\$2,494.1</b>	<b>\$2,624.4</b>	<b>\$2,808.3</b>	<b>\$2,602.2</b>	<b>\$2,511.2</b>	<b>\$2,684.4</b>	<b>\$2,853.2</b>	<b>\$2,966.7</b>



**CPS Energy**  
**Historical & Plan O&M by Major Category - Total Company**  
**FY2015 - FY2027**

\$/Thousands

Line Item #	Cost Element Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN	PLAN
		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027
<b>Labor Expenses</b>														
1	Base Labor	83,587	60,309	69,877	73,026	77,219	80,374	83,629	86,573	105,197	108,961	112,388	114,707	117,889
2	Budget Labor Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Labor Overtime	629	727	902	1,114	678	761	640	744	762	788	813	837	863
4	Employee Expenses	722	726	1,031	1,465	1,396	1,482	1,402	1,051	1,039	1,059	1,086	1,114	1,114
5	Labor Incentives	2,645	3,547	4,119	3,086	5,889	7,278	9,287	0	0	0	0	0	0
6	Labor Overheads	26,671	23,643	35,390	-4,591	15,046	32,484	23,073	22,508	27,717	28,063	30,197	32,385	32,642
7	Employee Benefits	-2,771	0	2	-8	-2	17	0	0	10,000	10,000	10,000	10,000	10,000
8	Additional Benefits Cost	0	0	16,002	5,550	459	3,962	3,788	0	5,071	11,739	3,375	3,372	3,373
9	Labor Settlements & Allocations	66,601	63,654	63,925	73,364	71,021	77,299	75,500	66,956	72,837	74,247	76,611	79,342	81,021
10	Assessments	87,947	92,113	94,685	109,949	107,384	115,341	118,115	108,898	132,041	150,992	137,701	142,117	145,121
11	<b>Total Labor Expenses</b>	<b>266,030</b>	<b>244,719</b>	<b>285,931</b>	<b>262,956</b>	<b>279,091</b>	<b>318,998</b>	<b>315,436</b>	<b>286,729</b>	<b>354,664</b>	<b>385,850</b>	<b>372,169</b>	<b>383,875</b>	<b>392,023</b>
	<b>Percentage Change Year to Year</b>		<b>-8%</b>	<b>17%</b>	<b>-8%</b>	<b>6%</b>	<b>14%</b>	<b>-1%</b>	<b>-9%</b>	<b>24%</b>	<b>9%</b>	<b>-4%</b>	<b>3%</b>	<b>2%</b>
<b>Motor Vehicles &amp; Construction Equipment</b>														
13	Motor Vehicles - Directs	-1	100	116	92	54	-6	-26	0	0	0	0	0	0
14	Motor Vehicles - Assessment	6	25	12	11	9	2	4	0	0	0	0	0	0
15	Motor Vehicle - Actv Alloc & Settlement	-3,822	-3,309	-3,241	-2,749	-2,941	-2,995	-2,587	-3,330	-3,291	-3,338	-3,404	-3,450	-3,491
16	Construction Equipment - Directs	-1	-1	-3	10	-88	409	-347	0	0	0	0	0	0
17	Construction Equipment - Assessment	0	5	2	9	1	0	4	0	0	0	0	0	0
18	Construction Equipment-Actv Alloc & Setl	-3,042	-3,475	-4,404	-4,568	-4,384	-4,580	-3,285	-4,931	-5,361	-5,427	-5,521	-4,846	-4,905
19	<b>Total Motor Vehicles &amp; Construction Equipment</b>	<b>-6,859</b>	<b>-6,656</b>	<b>-7,517</b>	<b>-7,195</b>	<b>-7,348</b>	<b>-7,170</b>	<b>-6,237</b>	<b>-8,262</b>	<b>-8,652</b>	<b>-8,766</b>	<b>-8,924</b>	<b>-8,297</b>	<b>-8,396</b>
	<b>Percentage Change Year to Year</b>		<b>-3%</b>	<b>13%</b>	<b>-4%</b>	<b>2%</b>	<b>-2%</b>	<b>-13%</b>	<b>32%</b>	<b>5%</b>	<b>1%</b>	<b>2%</b>	<b>-7%</b>	<b>1%</b>
<b>Stores Matls &amp; Stores Loading</b>														
21	Direct Stores Materials	12,783	12,422	10,923	10,760	11,249	11,125	11,774	9,987	10,613	10,671	10,070	10,351	10,412
22	Stores Materials OH	809	957	814	1,051	1,005	1,057	1,109	728	844	845	800	927	942
23	Stores Materials Assessments	1,768	1,270	1,517	5,440	1,103	1,066	1,355	696	804	808	812	817	822
24	Stores Materials-Incremental Settlements	843	285	184	0	0	0	110	0	0	0	0	0	0
25	<b>Total Store Materials &amp; Store Loading</b>	<b>16,204</b>	<b>14,935</b>	<b>13,437</b>	<b>17,251</b>	<b>13,358</b>	<b>13,248</b>	<b>14,348</b>	<b>11,412</b>	<b>12,261</b>	<b>12,323</b>	<b>11,682</b>	<b>12,095</b>	<b>12,176</b>
	<b>Percentage Change Year to Year</b>		<b>-8%</b>	<b>-10%</b>	<b>28%</b>	<b>-23%</b>	<b>-1%</b>	<b>8%</b>	<b>-20%</b>	<b>7%</b>	<b>1%</b>	<b>-5%</b>	<b>4%</b>	<b>1%</b>
<b>Purchased Materials (PO&amp;NonPO)</b>														
27	Construction & Replacement	14	13	17	26	15	15	22	3	3	3	3	3	3
28	Equipment	0	1	5	0	1	1	0	0	0	0	0	0	0
29	Supplies	914	1,234	1,629	1,637	1,473	939	886	728	943	985	980	982	982
30	Tools & Parts	97	127	92	82	87	73	121	163	156	141	141	141	141
31	Gain/Loss	-8	-3	-84	-4	-1	-11	-99	0	0	0	0	0	0
32	Easements & Water Rights	0	500	0	0	0	1	0	0	0	0	0	0	0
33	Misc Other	23,236	17,597	13,289	13,297	12,849	10,926	9,192	13,759	14,714	14,049	15,498	14,213	14,254
34	Purchased Materials OH (PO only)	300	167	251	272	342	402	429	312	412	409	442	412	416
35	Purch Materials Assessments (PO&NonPO)	1,000	1,270	1,069	1,047	1,220	982	552	1,273	1,402	1,333	1,356	1,368	1,376
36	Purch Materials -Incremental Settlements	95	30	0	0	19	0	295	0	0	0	0	0	0
37	<b>Total Purchased Materials (PO&amp;NonPO)</b>	<b>25,650</b>	<b>20,933</b>	<b>16,268</b>	<b>16,357</b>	<b>16,005</b>	<b>13,328</b>	<b>11,399</b>	<b>16,238</b>	<b>17,630</b>	<b>16,920</b>	<b>18,419</b>	<b>17,118</b>	<b>17,172</b>
	<b>Percentage Change Year to Year</b>		<b>-18%</b>	<b>-22%</b>	<b>1%</b>	<b>-2%</b>	<b>-17%</b>	<b>-14%</b>	<b>42%</b>	<b>9%</b>	<b>-4%</b>	<b>9%</b>	<b>-7%</b>	<b>0%</b>
<b>Outside Services (PO&amp;NonPO)</b>														
39	Initiative	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,015	1,015	1,015	1,015	1,015	1,015
40	Construction & Maintenance	4,483	4,304	4,531	4,814	5,844	3,384	3,929	2,739	2,851	2,648	2,648	2,648	2,648
41	Consultants & Professional	26,604	36,096	40,244	39,945	39,329	42,648	48,247	52,066	58,326	54,383	54,064	54,076	54,123
42	Personnel Expenses	2,750	3,202	3,066	3,941	3,342	4,278	3,250	3,218	3,459	3,478	3,514	3,465	3,489
43	Postage	3,279	3,268	3,034	3,209	2,781	2,855	2,777	3,284	3,284	3,299	3,299	3,299	3,299
44	Printing & Advertising	1,263	1,397	1,011	1,516	835	1,135	3,725	1,991	2,008	1,994	1,994	1,994	1,994
45	Travel & Training	1,240	1,575	1,596	1,812	1,513	1,333	216	1,381	2,489	2,590	2,603	2,618	2,627
46	Company Fees	8,905	9,151	9,292	9,692	9,971	9,613	9,814	10,262	10,261	10,261	10,261	10,261	10,261
47	Freight & Transportation	4	5	4	3	25	-0	0	1	0	0	0	0	0
48	Real Estate	1,638	1,650	1,864	2,328	2,074	2,011	2,005	2,145	2,093	2,103	2,113	2,113	2,116
49	Company Utilities	1,255	1,122	1,415	296	409	363	449	395	389	388	388	388	388
50	General Misc	73,267	89,214	85,952	92,081	89,354	108,050	107,884	147,845	167,890	173,936	186,289	171,690	191,706



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**Historical & Plan O&M by Major Category - Total Company**  
**FY2015 - FY2027**

\$/Thousands

Line Item #	Cost Element Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PLAN	PLAN	PLAN	PLAN	PLAN	PLAN
		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Budget FY2022	Budget FY2023	Budget FY2024	Budget FY2025	Budget FY2026	Budget FY2027
51	Outside Services Assessments	15,099	18,305	19,366	21,626	20,992	18,972	18,168	21,655	22,285	22,623	23,251	23,066	23,278
52	Outside Services-Incremental Settlements	2,355	652	596	627	661	725	6,955	546	561	564	564	564	564
53	<b>Total Outside Services (PO&amp;NonPO)</b>	<b>143,142</b>	<b>170,941</b>	<b>172,971</b>	<b>182,892</b>	<b>178,132</b>	<b>196,365</b>	<b>208,420</b>	<b>248,543</b>	<b>276,913</b>	<b>279,283</b>	<b>292,006</b>	<b>277,198</b>	<b>297,509</b>
	Percentage Change Year to Year		19%	1%	6%	-3%	10%	6%	19%	11%	1%	5%	-5%	7%
54	<b>Direct Charging</b>													
55	Direct Charges	1,651	3,029	6,329	-3,890	4,822	5,135	6,148	5,324	5,288	5,353	5,402	5,451	5,477
56	Direct Charging Assessments	359	526	655	761	310	307	107	250	310	323	329	335	336
57	<b>Total Direct Charging</b>	<b>2,011</b>	<b>3,555</b>	<b>6,984</b>	<b>-3,130</b>	<b>5,132</b>	<b>5,442</b>	<b>6,255</b>	<b>5,574</b>	<b>5,598</b>	<b>5,676</b>	<b>5,732</b>	<b>5,786</b>	<b>5,814</b>
58	<b>Intercompany Expense</b>	<b>-3,363</b>	<b>-3,424</b>	<b>-3,359</b>	<b>-3,377</b>	<b>-3,369</b>	<b>-3,376</b>	<b>-3,751</b>	<b>-3,213</b>	<b>-3,213</b>	<b>-3,213</b>	<b>-3,213</b>	<b>-3,213</b>	<b>-3,213</b>
59	<b>Other Expenses</b>													
60	Liability and Insurance	5,227	9,433	12,845	8,742	9,752	9,544	4,344	16,265	17,241	17,723	18,338	18,998	18,998
61	General Overheads	1,956	2,403	2,528	2,855	3,044	2,961	3,639	2,536	2,451	2,489	2,624	2,795	2,947
62	BU Residuals	24	525	832	600	2,054	1,656	9,540	594	883	900	946	969	1,039
63	Other	6,009	5,395	6,251	8,098	6,250	6,501	6,367	6,959	6,882	7,048	7,267	7,419	7,541
64	Other - Incremental Settlements & Adj	182	3	11	0	0	0	138	0	0	0	0	0	0
65	Prior Year Adjustments	473	174	41	577	1,381	749	1,339	0	0	0	0	0	0
66	<b>Total Other Expenses</b>	<b>13,870</b>	<b>17,932</b>	<b>22,508</b>	<b>20,874</b>	<b>22,479</b>	<b>21,411</b>	<b>25,368</b>	<b>26,354</b>	<b>27,456</b>	<b>28,160</b>	<b>29,176</b>	<b>30,180</b>	<b>30,526</b>
	Percentage Change Year to Year		29%	26%	-7%	8%	-5%	18%	4%	4%	3%	4%	3%	1%
67	<b>Operating Co. Assessments</b>	<b>0</b>	<b>0</b>	<b>-133</b>	<b>-193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
68	<b>Non-Operating Expense</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
69	<b>Transfers to Capital, Fuel and Non-op</b>	<b>-34,147</b>	<b>-34,706</b>	<b>-39,711</b>	<b>-41,871</b>	<b>-48,832</b>	<b>-52,426</b>	<b>-52,633</b>	<b>-50,310</b>	<b>-56,768</b>	<b>-57,611</b>	<b>-60,552</b>	<b>-61,400</b>	<b>-62,708</b>
70	<b>Total CPS Non Fuel O&amp;M</b>	<b>422,548</b>	<b>428,229</b>	<b>467,381</b>	<b>444,564</b>	<b>454,647</b>	<b>505,821</b>	<b>518,604</b>	<b>533,065</b>	<b>625,889</b>	<b>658,622</b>	<b>656,494</b>	<b>653,343</b>	<b>680,903</b>
71	Percentage Change Year to Year		1%	9%	-5%	2%	11%	3%	3%	17%	5%	0%	0%	4%
72	<b>STP</b>	<b>141,538</b>	<b>142,471</b>	<b>131,364</b>	<b>136,411</b>	<b>152,244</b>	<b>141,370</b>	<b>136,279</b>	<b>154,440</b>	<b>136,080</b>	<b>137,040</b>	<b>159,240</b>	<b>143,136</b>	<b>155,384</b>
73	Percentage Change Year to Year		1%	-8%	4%	12%	-7%	-4%	13%	-12%	1%	16%	-10%	9%
74	<b>Total CPS Non Fuel O&amp;M with STP</b>	<b>564,086</b>	<b>570,700</b>	<b>598,744</b>	<b>580,975</b>	<b>606,891</b>	<b>647,191</b>	<b>654,883</b>	<b>687,505</b>	<b>761,969</b>	<b>795,662</b>	<b>815,734</b>	<b>796,479</b>	<b>836,287</b>
75	Percentage Change Year to Year		1%	5%	-3%	4%	7%	1%	5%	11%	4%	3%	-2%	5%

- (1) **Base Labor** - Base labor represents the labor costs before overtime and benefits for the Corporate and Shared Services Areas Only.
- (2) **Overtime** - Overtime represents the various overtimes paid for the Corporate and Shared Services Areas Only.
- (3) **Employee Expenses** - Represent various reimbursements to employees (tuition, auto expenses) as well as other incentives paid to employees (shift differential, relieving upgrade pay) in the Corporate and Shared Services Areas Only.
- (4) **Labor Incentives** - Represent the Employee Incentive Program (EIP) payments based on corporate performances for the Corporate and Shared Services Areas Only.
- (5) **Labor Overheads** - Include pension, group insurance, payroll taxes and worker's compensation insurance paid for the Corporate and Shared Services Areas Only.
- (6) **Settlements** - Various expenses (labor, stores materials, purchased services) being "settled" to O&M expenses from maintenance and repair orders. These costs are fully loaded with overheads.
- (7) **Assessments** - Various expenses (labor, stores materials, purchased services) being "assessed" from originating cost centers to resulting cost centers. These costs are fully loaded with overheads.
- (8) **Outside Services** - Include all services from other vendors. These include such things as franchise fees, engineering services, advertising, training, legal and telecommunication services. Initiative line item reflects REAP cost.
- (9) **Contingency Dollars** are budgeted at the Corporate level for future items that occur but where not planned.
- (10) **Vehicle and Equipment Charges** - Vehicle and Equipment charges represent the system allocation of the expenses required to maintain our fleet and equipment to O&M and Capital field work. The net effect of these allocations result in a credit on the O&M report, with the allocation offset being to capital.
- (11) **Direct Charging** - Represents the charges for services that can be directly charged back to a business unit/area. These charges include publishing, printing, employee relocates and other charges.
- (12) **Intercompany Expenses** - Represent the charges for the internal electricity and gas used by CPS Energy as well as the gas transportation fee.
- (13) **General Overheads** - Represent charges for Engineering & Planning, Administrative, and other general support charges.
- (14) **Business Unit Residuals** - Remaining charges from Fleet and other overhead pools.
- (15) **Other Expenses** - Other expenses include internal settlements of all other charges.