

SDN Cost Study Worksheet Flow

2019 MOU and
Projections-monthly

- 2019 MOU by month by traffic type and jurisdiction.
- Projected MOU for rate development

Non Reg
Operations 19

- "TPUC Summary" - categorize TPUC into respective accounts
- "Intang - 2690.00 10.00 -2017" - account detail & allocation
- "Wages" - summary of regulated and non-reg wages
- "Reg-Nonreg Alloc 2019-Historica" - Part 64 for the historical year
- "Reg-Nonreg Alloc 2019-Prospecti" - Part 64 for the prospective year, excpet K&M
- "Depreciation" - allocation by investment account
- "AD Summary" - allocation of accumulated depreciation and depreciation expense by investment account
- Interstate K&M - Known & Measurable changes

Acct Adj Worksheet-
2020b (Historical &
Prospective)

- Begins with Part 32 Trial Balance
- Develops Regulated Trial Balance for input to Part 36/69 Cost Model
- Includes:
 - Reclass enteries
 - Non-reg removal (Part 64)
 - Other Account Adjustments - i.e. investment retirement
 - Known & Measurable changes - from "Interstate K&M"

Consortia Sep Cost
Model-v2020a
(Hiistorical & Prospective
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- Allocation of regulated balances to interstate jurisdiction and rate category