

# ***SDN Cost Study Worksheet Flow***

## ***For 8YY / non-8YY allocation***

2019 MOU and  
Projections-monthly -  
8YY breakout

- 2019 MOU by month by traffic type and jurisdiction.
- Projected MOU for rate development
- Allocation of 8YY/non-8YY utilized to develop the Regulated Trial Balance input to Part 36/69 Cost Model

### ***No updates required for 2021 filing***

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, except 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 (Prospective)

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

Consortia Sep Cost  
Model-v2020a  
(Prospective non-8YY and  
Prospective 8YY)

- Allocation of regulated balances to interstate jurisdiction and rate category