

SDN Cost Study Worksheet Flow

2023 MOU and Projections-
monthly

- 2023 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

Non Reg
Operations 23

- "TPUC Summary" - categorize TPUC into respective accounts
- "Intang - 2690.00 10.00 -2021" - account detail & allocation
- "Wages" - summary of regulated and non-reg wages
- "Reg-Nonreg Alloc 2023-Historica" - Part 64 for the historical year
- "Reg-Nonreg Alloc 2023-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-2024c
(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-
2024b (Historical & Prospective
non-8YY and Historical &
Prospective 8YY)

- Allocation of regulated balances to interstate jurisdiction and rate category