



ELECTRIC COST OF SERVICE TEMPLATE  
ECOST

Instructions

**Tab A - Company's RR:** Company's Revenue requirement calculation as presented.

**Tab B - RR Cross-reference:** Presents the Company's revenue requirement calculation per FERC account, including each adjustment.

**Tab C - Cost of service results:** Presents total amount of costs by rate schedule on FERC account level.

**Tab D - Cost of service allocation factors:** Presents the ratios used to allocate cost by rate schedule on FERC account level.

**Tab E - Cost of service parity ratios tab:** Presents the ratios that indicate how much of the costs is borne by rate schedule on FERC account level.



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	Land and land rights	310
	Structures and improvements	311
	Boiler plant equipment	312
	Engines and engine-driven generators	313
	Turbogenerator units	314
	Accessory electric equipment	315
	Miscellaneous power plant equipment	316
	Asset retirement costs for steam production plant	317
	<b>Steam production plant</b>	
	Land and land rights	330
	Structures and improvements	331
	Reservoirs, dams, and waterways	332
	Water wheels, turbines and generators	333
	Accessory electric equipment	334
		335
	Roads, railroads and bridges	336
	Asset retirement costs for hydraulic production plant	337
	<b>Hydraulic production plant</b>	
	Land and land rights	340
	Structures and improvements	341
	Fuel holders, producers, and accessories	342
	Prime movers	343
	Generators	344
	Accessory electric equipment	345
	Miscellaneous power plant equipment	346
	Asset retirement costs for other production plant	347
	Energy storage equipment - production	348
	<b>Other production plant</b>	
	Land and land rights	350
	Structures and improvements	352
	Station equipment	353
	Towers and fixtures	354
	Poles and fixtures	355
	Overhead conductors and devices	356
	Underground conduit	357
	Underground conductors and devices	358
	Roads and trails	359
	Asset retirement costs for transmission plant	359.1
	<b>Transmission plant</b>	
	Land and land rights	360
	Structures and improvements	361
	Station equipment	362
	Storage battery equipment	363
	Poles, towers and fixtures	364
	Overhead conductors and devices	365
	Underground conduit	366
	Underground conductors and devices	367
	Line transformers	368
	Services	369
	Meters	370
	Installations on customers' premises	371
	Leased property on customers' premises	372
	Street lighting and signal systems	373
	Asset retirement costs for distribution plant	374
	<b>Distribution plant</b>	
	Land and land rights	389
	Structures and improvements	390
	Office furniture and equipment	391
	Transportation equipment	392
	Stores equipment	393
	Tools, shop and garage equipment	394
	Laboratory equipment	395
	Power operated equipment	396
	Communication equipment	397
	Miscellaneous equipment	398
	Other tangible property	399
	Asset retirement costs for general plant	399.1
	<b>General plant</b>	
	<b>Total electric plant in service</b>	
	Intangible plant	101.1
	Steam production plant	101.1
	Hydraulic production plant	101.1
	Other production plant	101.1
	Transmission plant	101.1
	Distribution plant	101.1
	General plant	101.1
	<b>Total property under capital leases</b>	
	Electric plant purchased or sold	102
	<b>Total electric plant purchased or sold</b>	
	Intangible plant	104
	Steam production plant	104
	Hydraulic production plant	104
	Other production plant	104
	Transmission plant	104
	Distribution plant	104
	General plant	104
	<b>Total electric plant leased to others</b>	
	Steam production plant	105
	Hydraulic production plant	105
	Other production plant	105
	Transmission plant	105
	Distribution plant	105
	General plant	105
	<b>Total electric plant for future use</b>	
	<b>Completed construction not classified</b>	
	Completed construction not classified	106
	<b>Total completed construction not classified</b>	
	Steam production plant	107
	Hydraulic production plant	107
	Other production plant	107
	Transmission plant	107
	Distribution plant	107
	General plant	107
	<b>Total construction work in progress</b>	
	Steam production plant	108
	Hydraulic production plant	108
	Other production plant	108
	Transmission plant	108
	Distribution plant	108
	General plant	108
	<b>Total accumulated provision for depreciation of electric utility plant</b>	
	Intangible plant	111
	Steam production plant	111
	Hydraulic production plant	111
	Other production plant	111
	Transmission plant	111
	Distribution plant	111
	General plant	111
	<b>Total accumulated provision for amortization of electric utility plant</b>	
	Electric plant acquisition adjustments	114
	<b>Total electric plant acquisition adjustments</b>	
	Accumulated provision for asset acquisition adjustments	115
	<b>Total accumulated provision for asset acquisition adjustments</b>	
	<b>Total net plant</b>	
	Fuel stock	151,253
	<b>Total Fuel Stock</b>	
	Plant materials and operating supplies	153
	<b>Total plant materials and operating supplies</b>	
	Prepayments	165
	<b>Total Prepayments</b>	
	<b>Total current and accrued assets</b>	
	Other regulatory assets	182.3
	Miscellaneous deferred debits	186

	Accumulated deferred income taxes	190
<b>Total Deferred debits</b>		
<b>Other non current liabilities</b>	Accumulated provision for property insurance	228.1
	Accumulated provision for injuries and damages	228.2
	Accumulated provision for pensions and benefits	228.3
	Accumulated miscellaneous operating provisions	228.4
	Asset retirement obligations	230
<b>Other non current liabilities</b>		
<b>Customer deposits</b>	Customer deposits	235
<b>Current and accrued liabilities</b>		
<b>Deferred credits</b>	Deferred credits	253
	Accumulated deferred income taxes - accelerated amortization property	281
	Accumulated deferred income taxes - other property	282
	Accumulated deferred income taxes - other	283
	Accumulated deferred investment tax credits	255
	Customer advances for construction	252
	Other regulatory liabilities	254
	<b>Total deferred credits</b>	
<b>Working capital allowance</b>	Working capital allowance	N/A
		<b>Total working capital allowance</b>
<b>Total rate base</b>		

Revenue Requirement Impact  
Change in rate base  
ROR

	FERC Acct #	Schedule X	Schedule X	Schedule X	Schedule X
<b>Total power production expenses</b>	Steam power generation operation	500, 501, 502, 503, 504, 505, 506, 507, 508			
	Steam power generation maintenance	510, 511, 512, 513, 514, 515			
	<b>Total steam power generation production expenses</b>				
	Hydraulic power generation operation	535, 536, 537, 538, 539, 540, 540.1			
	Hydraulic power generation maintenance	541, 542, 543, 544, 545, 545.1			
	<b>Total hydraulic power generation production expenses</b>				
	Other power generation operation	546, 547, 548, 549, 550			
	Other power generation maintenance	551, 552, 553, 554			
	<b>Total other power generation production expenses</b>				
	Other power supply expenses	555, 556, 557			
	<b>Total other power supply production expenses</b>				
	<b>Total power production expenses</b>				
<b>Total transmission expenses</b>	Transmission operating expenses	560, 561.1, 561.2, 561.3, 561.4, 561.5, 561.6, 561.7, 561.8, 562, 563, 564, 565, 566, 567			
	<b>Total transmission operating expenses</b>				
	Transmission maintenance expenses	568, 569, 569.1, 569.2, 569.3, 569.4, 570, 571, 572, 573			
	<b>Total transmission maintenance expenses</b>				
	<b>Total transmission expenses</b>				
	Distribution operation expenses	580, 581, 582, 583, 584, 585, 586, 587, 588, 589			
	<b>Total distribution operation expenses</b>				
Distribution maintenance expenses	590, 591, 592, 593, 594, 595, 596, 597, 598				
<b>Total distribution maintenance expenses</b>					
<b>Total distribution expenses</b>					
<b>Total customer account expenses</b>	Customer account expenses	901, 902, 903, 904, 905			
<b>Total customer service and informational expenses</b>	Customer service and informational expenses	907, 908, 909, 910			
<b>Total administrative and general expenses</b>	Administrative and general operation expenses	920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930.1, 930.2, 931			
	Administrative and general maintenance expenses	935			
<b>Total depreciation</b>	<b>Total electric operating and maintenance expenses</b>				
	Depreciation expense steam production plant	403, 403.1			
	Depreciation expense hydraulic production plant	403, 403.1			
	Depreciation expense other power generation production plant	403, 403.1			
	Depreciation expense transmission	403, 403.1			
	Depreciation expense distribution	403, 403.1			
	Depreciation expense general plant	403, 403.1			
	Depreciation expense common	403, 403.1			
<b>Total amortization</b>	<b>Total depreciation expenses</b>				
	Intangible plant	404, 405			
	Amortization expense steam production plant	404, 405			
	Amortization expense hydraulic production plant	404, 405			
	Amortization expense other power generation production plant	404, 405			
	Amortization expense transmission	404, 405			
	Amortization expense distribution	404, 405			
	Amortization expense general plant	404, 405			
	Amortization expense common plant	404, 405			
	Amortization of electric plant acquisition adjustments	406			
	Amortization of property losses, unrecovered plant and regulatory costs	407			
<b>Regulatory debits and credits</b>	<b>Total amortization expenses</b>				
	Regulatory debits and credits	407.3, 407.4			
<b>Taxes</b>	<b>Total regulatory debits and credits</b>				
	Taxes other than income	408.1			
	Income taxes - Federal taxes utility operating income	409.1			
	Income Taxes - other taxes utility operating income	409.1			
	Provision for deferred income taxes	410.1 - 411.1			
	Investment tax credit adjustment	411.4			
<b>Various utility operating income accounts</b>	<b>Total taxes</b>				
	Various utility operating income accounts	411.6, 411.7, 411.8, 411.9, 412, 413, 414			
<b>Interest charges</b>	<b>Total various utility operating income items</b>				
	Other interest expense	431			
	<b>Total interest charges</b>				
	<b>Electric operating expenses</b>				
	<b>Net operating income = electric operating revenues - electric operating expenses</b>				

Organization	301
Franchises and consents	302
Miscellaneous intangible plant	303
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	<b>Total working capital allowance</b>	
	<b>Total rate base</b>	

Revenue Requirement Impact  
Change in rate base  
ROR



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<b>Parity Ratios</b>	<b>Schedule X</b>	<b>Schedule X2</b>	<b>Schedule X3</b>	<b>Schedule X4</b>
At current rates	0.6	1.5	0.8	1.2

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