

Functional Cost of Service Allocators
Test Year Ending December 31, 2013

Functional Allocators

Line	Account	Description	Allocator
(a)	(b)	(c)	(d)
		Production Plant	
1	310-316	Steam Plant	Generation
2	320-327	Nuclear Plant	Generation
3	330-336	Hydro Plant	Generation
4	340-346	Other Plant	Generation
5	350-359	Transmission Plant	Transmission
		Distribution Plant	
6	360	Land and Land Rights	Substations + Wires Plant
7	361-362	Structures and Station Equipment	Substations
		Poles Towers and Fixtures	
8	364	Poles Towers and Fixtures	Wires
9	365	Overhead Conductors and Devices	Wires
10	366-367	Underground Conduit and Devices	Wires
11	368	Line Transformers	Transformers
12	369	Services	Services
13	370	Meters	Meters
14	371	Installation on Customer Premises	Lighting
15	373	Street Light and Signal Sys	Lighting
16	389-398	General Plant	Gross General Plant
17	301-303	Intangible Plant	Gross Intangible Plant
		Additions to Rate Base	
18	120200-120500	Nuclear Fuel in Stock	Generation
		Requirements for Working Capital	
19	151000-151130	Fuel Stocks	Generation
20	154, 163	Total Materials and Supplies	Gross Plant less Intangible
21	158102	Emissions Allowances	Generation
22		Cash Working Capital	Gross Production, Transmission, Distribution Plant
23	165	Prepayments	Gross Production, Transmission, Distribution Plant
		Deductions from Rate Base	
		Accumulated Provision for Deprec and Amort	
24	108-111	Accum Amort Intangible Plant	Gross Intangible Plant - Accum Depr
25	108-111	Accum Depr Production Plant (Steam)	Generation
26	108-111	Accum Depr Production Plant (Nuclear)	Generation

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27	108-111	Accum Depr Production Plant (Hydro)	Generation
28	108-111	Accum Depr Production Plant (Other)	Generation
29	108-111	Accum Depr Transmission Plant	Transmission
30	108-111	Accum Depr Distribution Plant	Gross Distribution Plant
31	108-111	Accum Depr General Plant	Gross General Plant - Accum Depr
32	252100	Customer Advances	Substations + Wires Plant
33	282	282-Accum Deferred Income Taxes	Gross Production, Transmission, Distribution Plant
34	235	Customer Deposits	Gross Production, Transmission, Distribution Plant
35	144002-144040	Reserve for Uncollectible Accounts	Gross Production, Transmission, Distribution Plant
36	254151	Reserve for QCNS	Generation
37	228151	Accum Deferred Invest Tax Credit	Gross Production, Transmission, Distribution Plant
38	228202-228411	Reserve for Injuries, Damages, and Pensions	Gross Production, Transmission, Distribution Plant
Production Expense			
Steam Power Generation			
Operation			
39	500	Supervision and Engineering	Generation
40	501	Fuel	Generation
41	502	Steam Expenses	Generation
42	505	Electric Expenses	Generation
43	506	Miscellaneous Steam Expense	Generation
44	507	Rents	Generation
45	509	Emission Allowances	Generation
Maintenance			
46	510	Supervision and Engineering	Generation
47	511	Structures	Generation
48	512	Boiler Plant	Generation
49	513	Electric Plant	Generation
50	514	Miscellaneous Steam Plant	Generation
Nuclear Power Generation			
Operation			
51	517	Supervision and Engineering	Generation
52	518	Fuel	Generation
53	519	Coolants & Water	Generation
54	520	Steam Expenses	Generation
55	523	Electric Expenses	Generation
56	524	Miscellaneous	Generation
Maintenance			

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57	528	Supervision and Engineering	Generation
58	529	Structures	Generation
59	530	Reactor Plant	Generation
60	531	Electric Plant	Generation
61	532	Nuclear Plant	Generation
		Hydraulic Power Generation	
		Operation	
62	535	Supervision and Engineering	Generation
63	538	Electric Expenses	Generation
64	539	Miscellaneous	Generation
		Maintenance	
65	541	Supervision and Engineering	Generation
66	543	Waterway	Generation
67	544	Electric Plant	Generation
68	545	Hydraulic	Generation
		Other Power Generation	
		Operation	
69	546	Supervision and Engineering	Generation
70	547	Fuel	Generation
71	548	Generation Expense	Generation
72	549	Miscellaneous	Generation
73	550	Rents	Generation
		Maintenance	
74	551	Supervision and Engineering	Generation
75	552	Structures	Generation
76	553	Gen / Electric Plant	Generation
77	554	Miscellaneous	Generation
		Other Power Supply Expense	
78	555301-555306	Purchased Power - Demand	Generation
79	555	Purchased Power - Energy	Generation
80	556	System Control and Load Dispatch	Generation
81	557	Other Expenses	Generation
		Transmission Expense	
		Operation	
82	560	Supervision and Engineering	Transmission
83	561	Load Dispatching	Transmission
84	562	Station Expenses	Transmission
85	563	Overhead Lines	Transmission

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86	564	Underground Lines	Transmission
87	565	Transmission of Elec. by Others	Transmission
88	566	Miscellaneous Expense	Transmission
89	567	Rents	Transmission
		Maintenance	
90	568	Supervision and Engineering	Transmission
91	569	Structures	Transmission
92	570	Station Equipment	Transmission
93	571	Overhead Lines	Transmission
94	571	Underground Lines	Transmission
95	575701	RTO Market Administration	Transmission
		Distribution Expense	
		Operation	
96	580	Supervision and Engineering	Distribution Expense less Supervision
97	581	Load Dispatching	Substations
98	582	Station Expenses	Substations
99	583	Overhead Lines	Wires
100	584	Underground Lines	Wires
101	585	Street Lighting and Signals	Lighting
102	586	Meter Expense	Meters
103	587	Customer Installation Expense	Services + Meters + Cust Installation Plant
104	588	Miscellaneous Expense	Gross Distribution Plant
105	589	Rents	Gross Distribution Plant
		Maintenance	
106	590	Supervision and Engineering	Distribution Expense less Supervision
107	591	Structures	Wires
108	592	Station Equipment	Substations
109	593	Overhead Lines	Wires
110	594	Underground Lines	Wires
111	595	Line Transformers	Transformers
112	596	Street Lighting and Signals	Lighting
113	597	Meters	Meters
114	598	Miscellaneous Plant	Gross Distribution Plant
		Customer Accounting Expense	
115	901	Supervision	Customer Accounts less Supervision
116	902	Meter Reading	Meters
117	903	Records and Collection (Cust Serv)	Customer Service

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(a)	(b)	(c)	(d)
118	904	Uncollectible Accounts	Customer Service
119	905	Miscellaneous Expense	Customer Service
		Customer Service and Information Expense	
120	908	Customer Assistance Expense	Customer Service
121	909	Information / Inst Advertising	Customer Service
122	910	Miscellaneous Expense	Customer Service
		Sales Expense	
123	912	Demo/Selling Expense	Customer Service
124	916	Miscellaneous Expense	Customer Service
		Administration and General Expense	
		Operation	
125	920	Admin and General Salaries	O&M Expense Excluding A&G, Fuel, Rents
126	921	Office Supplies and Expense	O&M Expense Excluding A&G, Fuel, Rents
127	922	Admin Exp Transfer	O&M Expense Excluding A&G, Fuel, Rents
128	923	Outside Services	O&M Expense Excluding A&G, Fuel, Rents
129	924	Property Insurance	Total Allocated Gross Plant
130	925	Injuries and Damages	O&M Expense Excluding A&G, Fuel, Rents
131	926	Pensions and Benefits	Total Payroll
132	928	Regulatory Commission Expense	Total Allocated Gross Plant
133	929	Duplicate Charges Credit	O&M Expense Excluding A&G, Fuel, Rents
134	930.2	Miscellaneous General Expense	O&M Expense Excluding A&G, Fuel, Rents
135	931	Rents	Gross General Plant
		Maintenance	
136	935	Total A&G Maintenance	Gross General Plant
		Depreciation and Amortization Expense	
137	403-404	Intangible	Gross Intangible Plant - Depreciation
138	403-404	Production - Steam	Generation
139	403-404	Production - Nuclear	Generation
140	403-404	Production - Hydro	Generation
141	403-404	Production - Other	Generation
142	403-404	Transmission	Transmission
143	403-404	Distribution	Gross Distribution Plant
144	403-404	General	Gross General Plant - Depreciation
145	403101	Depr Expense ARO	Generation
146	406332	Amort Acq Adj	Transmission

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147	407301-306	Regulatory Debits	Transmission
148	407301-407304	Regulatory Credits	Transmission
149	411100	Asset Retirement Obligations	Transmission
Taxes Other Than Income Taxes			
150	408101	Payroll Taxes - PCOR Fees	Total Payroll
151	408111	Payroll Taxes - FICA	Total Payroll
152	408121	Payroll Taxes - FUTA	Total Payroll
153	408131	Payroll Taxes - SUTA	Total Payroll
154	408141	R&P Property Taxes	Property Taxes (408141)
155	408143	Illinois Real Estate Tax	Property Taxes (408143)
156	408143	South Dakota Property Tax	Gross Distribution Plant
157	408146	Missouri Property Taxes	Transmission
158	408451	Other	Total Allocated Gross Plant
Other Operating Revenues			
159		Off System Sales	Generation
160		Interdepartmental Sales	Rate Base
161		Forfeited Discounts	Customer Service
162		Miscellaneous Service Revenue	Customer Service
163		Rent from Electric Property-Generation	Generation
164		Rent from Electric Property-Transmission	Transmission
165		Rent from Electric Property-Distribution	Gross Distribution Plant
166		Steam Sales	Generation
167		Other Transmission Revenues	Transmission
168		Other Electric Revenues	Total Allocated Gross Plant
169		Provision for Rate Reductions	Generation
Adjustments to Taxable Income			
170	427	Interest on LTD - Acct 427	Net Plant
Income Taxes			
171	409115	Production Tax Credits	Generation
172	411401	Amortization of Invest Tax Credit	Net Plant