

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

Functional Allocators

Line	Account	Description	Allocator
(a)	(b)	(c)	(d)
		Manufactures Gas Plant	
1	304	Land and Land Rights	Peaking Facilities
2	305	Structures and Improvements	Peaking Facilities
3	306	Boilers	Peaking Facilities
4	307	Other Power Equipment	Peaking Facilities
5	311	Hydro Plant	Peaking Facilities
6	320	Other Plant	Peaking Facilities
		Other Storage Plant	
7	360	Land and Land Rights	Peaking Facilities
8	361	Structures and Improvements	Peaking Facilities
9	362	Gas Holders	Peaking Facilities
10	363	Purification Equipment	Peaking Facilities
11	363.1	Liquification Equipment	Peaking Facilities
12	363.2	Vaporizing Equipment	Peaking Facilities
13	363.3	Compressor Equipment	Peaking Facilities
14	363.4	Measuring and Regulating Equipment	Peaking Facilities
15	363.5	Other Equipment	Peaking Facilities
		Distribution Plant	
16	374	Land and Land Rights	Mains
17	375	Structures and Station Equipment	Mains
18	376	Mains	Mains
19	377	Compressor Station Equipment	Mains
20	378	Meas & Reg Station Equipment - Gen.	Mains
21	379	Meas & Reg Station Equipment - CG	Mains
22	380	Services	Services
23	381	Meters	Meters
24	382	Meter Installations	Meters
25	383	House Regulators	Regulators
26	384	House Regulator Installations	Regulators
27	385	Industrial Meas. & Reg Station Equipment	Industrial Meters

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(a)	(b)	(c)	(d)
		General Plant	
28	389-398	General Plant	Supervised O&M
		Intangible Plant	
29	301-303	Intangible Plant	Supervised O&M
		Additions to Rate Base	
30		Fuel Stocks	Peaking Facilities
31		Total Materials and Supplies	Gross Plant less Intangible
32		Prepayments	Total Allocated Gross Plant
33		Cash Working Capital	Total O&M Plus Other Taxes
34		Other Working Capital	Supervised O&M Plus Other Taxes
		Deductions from Rate Base	
		Accumulated Provision for Deprec and Amort	
35	108-111	Production	Peaking Facilities
36	108-111	Other Storage Plant	Peaking Facilities
37	108-111	Distribution	Gross Distribution Plant
38	108-111	Intangible	Supervised O&M
39	108-111	General	Supervised O&M
40	252	Customer Advances	Gross Mains + Services Plant
50	282	Accum Deferred Income Taxes	Net Plant
51	255	Customer Deposits	Customer Accounts
52	228	Budget Plan Balances	Customer Accounts
53	255101	Accum Deferred Invest Tax Credit	Net Plant
54	144003	Reserve for Inj & Damages/Misc/Pension	Total Payroll
		Production Expense	
		MGP Plant	

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(a)	(b)	(c)	(d)
		Operation	
55	710	Supervision and Engineering	Peaking Facilities
56	712	Other Power Expenses	Peaking Facilities
57	714	Manufactured Gas Site Cleanup	Peaking Facilities
58	717	LPG Expense	Peaking Facilities
59	728	Liquified Petroleum Gas	Cost of Gas / Gas Supply Non-PGA
60	735	Miscellaneous	Peaking Facilities
		Maintenance	
61	740	Supervision and Engineering	Peaking Facilities
62	741	Structures & Improvements	Peaking Facilities
63	742	Production Equipment	Peaking Facilities
		Other Power Supply Expense	
64	800-807	Purchased Gas	Cost of Gas / Gas Supply Non-PGA
65	808	Net Storage	Cost of Gas / Gas Supply Non-PGA
66	812	Gas Used for Other Utility Oper	Cost of Gas / Gas Supply Non-PGA
67	813	Other Expenses	Cost of Gas / Gas Supply Non-PGA
		Other Storage Expense	
		Operation	
68	840	Supervision and Engineering	Peaking Facilities
69	841	Labor and Expenses	Peaking Facilities
70	842	Rents	Peaking Facilities
		Maintenance	
71	843.1	Supervision and Engineering	Peaking Facilities
72	843.2	Structures and Improvements	Peaking Facilities
73	843.3	Gas Holders	Peaking Facilities
74	843.4	Purification Equipment	Peaking Facilities
75	843.5	Liquification Equipment	Peaking Facilities
76	843.6	Vaporizing Equipment	Peaking Facilities
77	843.7	Compressor Equipment	Peaking Facilities
78	843.8	Measuring and Regulating Equip	Peaking Facilities
79	843.9	Other Equipment	Peaking Facilities

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(a)	(b)	(c)	(d)
		Distribution Expense	
		Operation	
80	870	Supervision and Engineering	Distribution Expense less Supervision
81	871	Load Dispatching	Gross Distribution Plant
82	874	Mains and Services	Gross Mains + Services Plant
83	875	Meas & Reg Sta Equipment - Gen.	Mains
84	876	Meas & Reg Sta Equipment - Ind	Industrial Meters
85	877	Meas & Reg Sta Equipment - CG	Mains
86	878	Meters and House Regulators	Gross Meters + Regulators Plant
87	879	Customer Installation Expenses	Gross Meters + Services Plant
88	880	Other Expenses	Gross Distribution Plant
89	881	Rents	Gross Distribution Plant
		Maintenance	
90	885	Supervision and Engineering	Distribution Expense less Supervision
91	886	Structures & Improvements	Gross Structures + Station Equipment Plant
92	887	Mains	Mains
93	889	Meas & Reg Sta Equipment - Gen.	Mains
94	890	Meas & Reg Sta Equipment - Ind	Industrial Meters
95	891	Meas & Reg Sta Equipment - CG	Mains
96	892	Services	Services
97	893	Meters and House Regulators	Gross Meters + Regulators Plant
98	894	Other Equipment	Gross Distribution Plant
		Customer Accounting Expense	
99	901	Supervision	Customer Accounts less Supervision
100	902	Meter Reading	Meters
101	903	Records and Collection (Cust Serv)	Customer Accounts
102	904	Uncollectible Accounts	Customer Accounts
103	905	Miscellaneous Expense	Customer Accounts
104	---	Transportation Administration	Transportation Administration
		Customer Service and Information Expense	
105	908	Customer Assistance Expense	Customer Accounts

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(a)	(b)	(c)	(d)
106	909	Information / Inst Advertising	Customer Accounts
107	910	Miscellaneous Expense	Customer Accounts
		Sales Expense	
108	912	Demo/Selling Expense	Customer Accounts
109	916	Miscellaneous Expense	Customer Accounts
		Administration and General Expense	
		Operation	
110	920	Admin and General Salaries	Supervised O&M
111	921	Office Supplies and Expense	Supervised O&M
112	922	Admin Exp Transfer	Supervised O&M
113	923	Outside Services	Supervised O&M
114	924	Property Insurance	Net Plant
115	925	Injuries and Damages	Supervised O&M
116	926	Pensions and Benefits	Total Payroll
117	928	Regulatory Commission Expense	Net Plant
118	929	Duplicate Charges Credit	Supervised O&M
119	930.2	Miscellaneous General Expense	Supervised O&M
120	931	Rents	Supervised O&M
		Maintenance	
121	935	Total A&G Maintenance	Supervised O&M
		Depreciation and Amortization Expense	
122	403-404	Intangible	Supervised O&M
123	403-404	Production and Manufactured Gas	Peaking Facilities
124	403-404	Other Storage Plant	Peaking Facilities
125	403-404	Distribution	Gross Distribution Plant
126	403-404	General	Supervised O&M
127	403-404	Other	Net Plant
128	407	Acquisition Adjustment	Net Plant
		Taxes Other Than Income Taxes	

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(a)	(b)	(c)	(d)
129	408111-408131	Payroll Taxes	Total Payroll
130	408141-408143	Total Property Taxes	Gross Plant less Intangible
131	408162-408163	Illinois Public Utility Taxes	Total Allocated Gross Plant
132	408181	Occupation Tax & Other	Total Allocated Gross Plant
Other Operating Revenues			
133	481	Negative Balancing Cashout	Cost of Gas / Gas Supply Non-PGA
134	483	Wholesale Sales	Cost of Gas / Gas Supply Non-PGA
135	484	Interdepartmental Sales	Cost of Gas / Gas Supply Non-PGA
136	487011	Forfeited Discounts	Customer Accounts
137	488	Miscellaneous Service Revenue	Customer Accounts
138	489	Transportation Revenue	Transportation Administration
139	493001	Rental Income-Gas Prop	Net Plant
140	495051	Illinois Public Utility Tax	Total Allocated Gross Plant
141	495061	Other Gas Revenues	Total Allocated Gross Plant
Adjustments to Taxable Income			
142	427	Interest on LTD - Acct 427	Net Plant
143		Other Adjustments	Net Plant
Income Taxes			
Current Federal Income Tax			
144	409111	Current Tax Expense	
145	409118	Interest Synchronization	Net Plant
146	409119	Miscellaneous	
147	410s less 411s	Deferred Income Tax - Net	Net Plant
148	411401	Amortization of Invest Tax Credit	