Effective 1-1-2015

Allocation of Common Facility Operating & Maintenance Expenses

These are the percentages to use when distributing common facility operating & maintenance expenses between the four Utilities. Also listed are the percentages to use when distributing common facility expenses between the Electric, Gas, & Water Utilities' alone (w/o Comm).

NOTE: When using the Communications Utility in these distributions, two separate communications account numbers must be used.

Administrative & General Allocation:		**w/o Comm**	**all four**	
(EGW FERC # 907-93503)	**Electric**	76%	**63%**	E
	Gas	15%	**12%**	G
	Water	9%	**8%**	W
	Communications-Cable		**9%**	C
	Communications-Data		**8%**	D

Customer Accounting Allocation:				
(EGW FERC # 901-905)	**Electric**	58%	**45%**	E
	Gas	25%	**18%**	G
	Water	17%	**12%**	W
	Communications-Cable		**13%**	C
	Communications-Data		**12%**	D

Stores Expense Allocation:				
(EGW FERC # 163)	**Electric**	73%	**48%**	E
(C FCC # 712252)	**Gas**	19%	**15%**	G
	Water	8%	**6%**	W
	Communications		**31%**	C

Other Expense Allocations:	E	G	W	C	D
If Electric & Gas only, use	77%	23%			
If Gas & Water only, use		66%	34%		
If Cable & Data only, use				52%	48%
If Electric, Cable & Data only, use	70%			15%	15%

(E = Electric, G = Gas, W = Water, C = Communications Cable, D = Communications Data)