**Section 285.5110 Schedule E-6: Embedded Class Cost-of-Service Studies – Electric and Gas Utilities**

Each electric and gas utility with $5 million or more in total jurisdictional annual revenues shall submit, at a minimum, an embedded cost-of-service study for each rate increase application based on costs for the proposed test year. This submission shall consist of two parts:

a) Schedule E-6: A full set of cost-of-service results that presents the functionalization, classification and allocation to the utility's rate classes of all Illinois jurisdiction costs on the utility system as follows:

1) All costs broken down by ICC Account or group of similar ICC Accounts that are allocated on the same basis;

2) Test year costs shall be consistent with the costs presented in Section 285.3005.

3) A list of all externally generated allocation factors in the study;

4) Rates-of-return by customer classes under both present and proposed rates; and

5) A full narrative description of the allocation methodology used in the cost-of-service study that explains in detail:

A) The derivation of all externally generated allocators; and

B) The basis for all direct assignments of costs in the study.

b) Schedule E-6 work papers: the utility shall provide all materials relied on in developing the cost-of-service study. This shall include:

1) All work papers relied on to develop the cost-of-service study;

2) The following data on demand and/or energy loss factors used in the cost-of-service study:

A) A list of all demand and/or energy loss factors by customer class used in the study; and

B) All studies or analyses relied on to develop these loss factors;

3) All other studies and analyses relied on by the utility to develop cost-of-service study results; and

4) A working model of the utility's cost-of-service study. If the utility is prevented from fulfilling this requirement by an agreement with an outside vendor, provide the following:

A) The contract provisions that prevent the utility from distributing a working "unprotected" version of the study; and

B) Either allow intervenors access to a computer that contains a working "protected" version of the model, i.e., formulas may be hidden to prevent viewing, where they can generate alternative cost-of-service study results; or have the utility's vendor and individual intervenors enter into an agreement to provide the intervenors with a working "unprotected" version of the model to use for a fixed and limited time period at the end of which that right to use the program would expire.

(Source: Amended at 38 Ill. Reg. 7598, effective March 20, 2014)