

The Empire District Electric Company
 Summary of Functional Factors,
 Classifiers, and Allocators

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 Case No. ER-2021-0312
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Summary of Functional Factors			
Functional Factor	Functionalization of:	Factor Derivation	Rationale
EXTERNAL FACTORS			
Production Only (PRODUCTION)	Rate Base: All Production Plant, and Accumulated Depreciation Cost of Service: All Production O&M and Depreciation Expenses	100.0 percent assigned to production Function	Costs and plant accounts only related to procurement and supply of electricity
Transmission Only (TRANSMISSION)	Rate Base: All Transmission Plant, and Accumulated Depreciation Cost of Service: All Transmission O&M and Depreciation Expenses	100.0 percent assigned to high voltage Transmission Function	Costs and plant accounts only related to transmission facilities
Primary Distribution Only (PRIMARY)	Rate Base: Account 360: Land and Land Rights Account 361: Structures and Improvements Account 362: Station Equipment Primary Plant Accumulated Depreciation Cost of Service: Account 582: Station Expenses Account 591: Maintenance of Structures Account 592: Maintenance of Station Equipment Primary Plant Depreciation Expense	100.0 percent assigned to Primary Distribution Function	Costs and plant accounts only related to primary distribution plant
Secondary Distribution Only (SECONDARY)	Rate Base: Account 368: Line Transformers Account 369: Services Account 370: Meters Account 371: Installations on Customers' Premises Account 373: Street Lighting and Signal Systems Account 375: Charging Stations Secondary Plant Accumulated Depreciation Customer Deposits Customer Advances Interest on Customer Deposits Cost of Service: Account 585: Street lighting and signal system expenses Account 586: Meter expenses Account 587: Customer installations expenses Account 595: Maintenance of line transformers Account 596: Maintenance of street lighting and signal systems Account 597: Maintenance of meters Secondary Plant Depreciation Expenses	100.0 percent assigned to Secondary Distribution Function	Costs and plant accounts only related to secondary distribution plant

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Functional Factor	Functionalization of:	Factor Derivation	Rationale
Customer Service Only (CUSTSERVICE)	Rate Base: N/A Cost of Service: Customer Account Expenses Customer Service Expenses Sales Expenses	100.0 percent assigned to Customer Service Function	Costs and plant accounts only related to providing customer service e.g., customer account expenses
Poles and Fixtures (POLES)	Rate Base: Account 364: Poles, Towers & Fixtures	Company's estimated cost of poles related to primary vs. secondary distribution plant	Cost generally related to Primary and Secondary Plant.
Overhead Conductors & Devices (OHCOND&DEV)	Rate Base: Account 365: Overhead Conductors & Devices Cost of Service: Account 583: Overhead line expenses Account 593: Maintenance of Overhead Lines	Company's estimated cost of overhead lines related to primary vs. secondary distribution plant	Cost generally related to Primary and Secondary Plant.
Underground Conduits and Devices (UGCOND&DEV)	Rate Base: Account 366: Underground Conduit Account 367: Underground Conduit & Device Cost of Service: Account 584: Underground line expenses Account 594: Maintenance of underground lines	Company's estimated cost of underground lines related to primary vs. secondary distribution plant	Cost generally related to Primary and Secondary Plant.
Plant Labor Functional Factor (LABOR)	Rate Base: All General Plant Accounts Cost of Service: Labor Related A&G Expenses (Accounts 920 through Account 926) Payroll Taxes Federal Unemployment Tax	Composite factor based on the functionalization of Labor-related O&M expenses	Costs generally related to labor costs
INTERNAL FACTORS			
Total Distribution Plant Factor (DISTPT)	Cost of Service: Account 588: Miscellaneous distribution expenses Account 589: Rents Account 598: Maintenance of miscellaneous distribution plant	Composite factor based on functionalization of total distribution plant	Costs generally related to all distribution plant accounts
Total General Plant Factor (GENPT)	Rate Base: All General Plant Accumulated Depreciation Cost of Service: All General Plant Depreciation Expenses	Composite factor based on functionalization of total general plant	Costs related to all general plant accounts

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Functional Factor	Functionalization of:	Factor Derivation	Rationale
Total Plant excluding Intangible (TPIS)	Rate Base: All Intangible Plant and Accumulated Depreciation Other Rate Base Items (CWIP, Materials and Supplies, Prepayments, ADIT, Regulatory Assets, Regulatory Liabilities, Cash Working Capital, Deferred Income Tax) Cost of Service: Intangible Plant Depreciation Expenses Amortization Plant-related A&G expenses (Accounts 924, 925, and 935) Property Taxes Franchise Tax City Tax	Composite factor based on functionalization of all plant accounts excluding intangible plant	Costs generally related to all plant accounts
Distribution Labor Factor (D-LABOR)	Cost of Service: Account 580: Operation Supervision & Engineering Account 590: Maintenance Supervision and Engineering	Composite factor based on functionalization of Labor-related distribution expenses	Costs generally related to labor-related distribution expenses
A&G Labor (PTLABOR)	Cost of Service: Other A&G Expenses (Accounts 928 through Account 933)	Composite factor based on functionalization of Labor and Plant related A&G Expenses	Costs generally related to labor-related and plant-related A&G expenses

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Summary of Classification Factors

Classifier	Classification of:	Classifier Derivation	Rationale
EXTERNAL FACTORS			
Customer Factor (CUS)	Rate Base: Distribution Plant (Secondary Distribution and Customer Service related only) Customer Deposits Customer Advances Cost of Service: Distribution O&M Expenses – Accounts 585-587 (Primary) – Accounts 583-587, 593, 594, 596 (Secondary) – All Accounts (Customer Service) All Customer Account Expenses All Customer Service Expenses All Sales Expenses	Customer-related costs.	Costs related to providing customer-related services.
Demand Factor (DEM)	Rate Base: All Production and Transmission Plant Account 360: Land and Land Rights Account 361: Structures and Improvements Account 362: Station Equipment Cost of Service: All Production Expense – except fuel and purchased power expenses All Transmission Expenses Account 582: Station Expenses Account 592: Maintenance of Station Equipment	Demand-related costs.	Costs related to providing demand-related services.
Commodity Factor (COM)	Cost of Service: Accounts 501, 547: Fuel Expenses Account 555: On-System Purchase Power Account 556: System Control and Load Dispatching	Commodity-related costs.	Costs related to providing supply-related services.
Poles and Fixtures (Poles)	Rate Base: Account 364: Poles, Towers & Fixtures – Primary Distribution only	Poles and Fixtures Classifier based on Minimum-System Study.	Investment in poles and fixtures related to providing customer-related and demand-related
Overhead Lines (P-LINES)	Rate Base: Account 365: Overhead Conductors & Devices Cost of Service: Account 583: Overhead line expenses Account 593: Maintenance of Overhead Lines	Overhead Lines Classifier based on Minimum-System Study.	Investment in overhead lines related to providing customer-related and demand-related services. Methodology to develop classifier consistent with Company's approach in prior
Underground Conduit (U-LINES)	Rate Base: Account 366: Underground Conduit	Underground Lines Classifier based on Minimum-System	Investment in underground conduits related to providing
Underground Conductors and Devices (UD-LINES)	Rate Base: Account 367: Underground Conductors & Device Cost of Service: Account 584: Underground line expenses Account 594: Maintenance of underground lines	Underground Conductors and Devices Classifier based on Minimum-System Study.	Investment in underground conductors and devices related to providing customer-related and demand-related services. Methodology to develop classifier consistent with

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Classifier	Classification of:	Classifier Derivation	Rationale
Line Transformers (L-Transformers)	Rate Base: Account 368: Line Transformers Cost of Service: Account 595: Maintenance of line transformers – Secondary Distribution only	Transformers Classifier based on Minimum-System Study.	Investment in transformers related to providing customer-related and demand-related services. Methodology to develop classifier consistent with Company's approach in prior
INTERNAL FACTORS			
[CALCULATED FOR EACH FUNCTION]			
Total Plant Factor (TOTPLT)	Rate Base: All Intangible Plant All Additions to Utility Plant All Other Rate Base Items – except Cash Working Capital, Customer Deposits, Customer Advances, & Interest on Customer Deposits Cost of Service: Plant-related A&G expenses (Accounts 924, 925, & 935) Amortization Property Taxes Franchise Tax City Tax Interest Expenses	Composite classifier based on total gross plant excluding intangible plant.	Items generally consistent with total plant accounts.
Intangible Plant Factor (INTPLT)	Rate Base: Intangible Plant Accumulated Depreciation Cost of Service: Intangible Plant Depreciation Expense	Composite classifier based on total intangible plant.	Items generally consistent with intangible accounts.
Transmission Plant Factor (TRANSPLT)	Rate Base: Transmission Plant Accumulated Depreciation Cost of Service: Transmission Plant Depreciation Expense	Composite classifier based on total transmission plant.	Items generally consistent with transmission plant accounts.
Production Plant Factor (PRODPLT)	Rate Base: Production Plant Accumulated Depreciation Cost of Service: Production Plant Depreciation Expense	Composite classifier based on total production plant.	Items generally consistent with production plant accounts.
Distribution Plant Factor (DISTPLT)	Rate Base: Primary, Secondary, & Customer Service-related Distribution Plant Accumulated Depreciation Cost of Service: Primary, Secondary, & Customer Service-related Distribution Plant Depreciation Expense	Composite classifier based on total distribution plant.	Items generally consistent with distribution plant accounts.
General Plant Factor (GENPLT)	Rate Base: General Plant Accumulated Depreciation Cost of Service: General Plant Depreciation Expense	Composite classifier based on total general plant.	Items generally consistent with general plant accounts.
Plant Accounts 362-375 Factor (ACCT362-375)	Rate Base: Account 360: Land and Land Rights Account 361: Structures and Improvements	Composite classifier based on major distribution plant accounts.	Items generally consistent with major distribution plant accounts.
O&M Classifier (O&M)	Rate Base: Cash Working Capital	Composite classifier based on total O&M expenses.	Items generally consistent with total O&M expenses.

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Classifier	Classification of:	Classifier Derivation	Rationale
Labor Classifier (LABOR)	Rate Base: All General Plant Cost of Service: Administration & General Expense (Accounts 920 through 926) Payroll Taxes Federal Unemployment Tax	Composite classifier based on total labor-related O&M expenses.	Items generally consistent with labor-related expenses.
A&G Labor Classifier (A&GLAB)	Cost of Service: Administrative & General Expense (Accounts 929 & 930 through 933)	Composite classifier based on labor-related A&G expenses.	Items generally consistent with labor-related A&G expenses.
O&M Accounts 582-587 (OPEX582-587)	Cost of Service: Account 580: Operation Supervision & Engineering – except Customer Service Account 588: Miscellaneous distribution expenses – except Customer Service Account 589: Rents – except Customer Service	Composite classifier based on major distribution operations expenses.	Items generally consistent with major distribution operations expenses.
O&M Accounts 591-597 (OPEX592-597)	Cost of Service: Account 590: Maintenance Supervision and Engineering – except Customer Service Account 591: Maintenance of Structures – except Customer Service Account 598: Maintenance of miscellaneous distribution plant – except Customer Service	Composite classifier based on major distribution maintenance expenses.	Items generally consistent with major distribution maintenance expenses.
O&M Expenses Less A&G (NonAG)	Cost of Service: Account 928: Regulatory commission expenses	Composite classifier based on non-A&G O&M expenses.	Items generally consistent with non-A&G O&M expenses.

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Summary of Allocation Factors			
Allocator	Allocation of:	Allocator Derivation	Rationale
EXTERNAL FACTORS			
Number of Customers (CUSTOMERS)	Rate Base: Distribution Plant (Customer-related portion of Primary Distribution only) Cost of Service: Major Distribution O&M Expenses (Customer-related portion of Primary Distribution only) Account 902: Meter reading Customer Service Expenses (Accounts 909 & 910)	Allocator is based on the percentage of bills within each rate class.	Costs are generally related to the number of customers. This is consistent with the approach taken in the most recent cost of service study.
Number of Customers (Secondary Voltage) (CUSTOMERS-SEC)	Rate Base: Distribution Plant Accounts 364 through 367 (Secondary Distribution-related only) Account 375: Charging Stations (Customer-related only) Cost of Service: Major Distribution O&M Expenses (Customer-related portion of Secondary Distribution only)	Allocator is based on the percentage of bills within each rate class served through secondary distribution system.	Costs are generally related to the number of customers. This is consistent with the approach taken in the most recent cost of service study.
Annual Sales (KWH)	Cost of Service: Accounts 501, 547: Fuel Expenses Account 555: On-System Purchase Power (Energy & Demand) Account 556: System Control and Load Dispatching Expenses	Allocator is based on annual kWh usage of each rate class.	Costs generally related to kWh sales.
Current Normalized Revenues (REV)	Rate Base: Regulatory Asset - SB-EDR Cost of Service: SB-EDR Expenses	Allocator is based on annual kWh usage of each rate class.	Costs generally related to kWh sales.
Average & Excess - 12 Month Non-Coincident Peak @ Generation (A&E 12NCP)	Rate Base: All Production Plant Cost of Service: All Production-related O&M Expenses – except fuel and purchased power expenses	Allocator is based on the Average and Excess 12-month Coincident Peak Allocator.	Production investments and costs are generally driven by customer demands which are represented by two components: 1) average customer demands, and 2) customer demands in excess of average demand. The method varies slightly from the method filed in the Company's most recent rate case.
12 Month Coincident Peak @ Transmission (12 CP Trans)	Rate Base: All Transmission Plant Cost of Service: All Transmission Expenses	Allocator is based on each customer class' 12-month Coincident Peaks.	Transmission investments and costs are generally related to addressing customers' peak demands through the year. This is consistent with the approach taken in the Company's most recent cost of service study.

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Summary of Allocation Factors			
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Non-Coincident Primary (1 NCP Primary)	<p>Rate Base: Distribution Plant (Accounts 362 through 368 – Demand-related portion of ‘Primary Distribution’)</p> <p>Cost of Service: Distribution Expenses (Demand & Primary Distribution-related)</p>	<p>Allocator is based on each customer class’ maximum non-coincident peak demand during the test year at primary voltage level.</p>	<p>Distribution investments and costs are generally related to addressing customers’ peak demands in the year. The approach varies with the approach taken in the most recent cost of service study, where customer classes’ 3-months’ winter and 3-months summer non-coincident peaks were the basis of distribution cost allocation.</p>
Non-Coincident Secondary (1 NCP Secondary)	<p>Rate Base: Distribution Plant (Accounts 368 & 375 – Demand & Secondary Distribution-related)</p> <p>Cost of Service: Distribution Expenses (Demand & Secondary Distribution-related)</p>	<p>Allocator is based on each customer class’ maximum non-coincident peak demand during the test year at secondary voltage level.</p>	<p>Distribution investments and costs are generally related to addressing customers’ peak demands in the year. The approach varies with the approach taken in the most recent cost of service study, where customer classes’ 3-months’ winter and 3-months summer non-coincident peaks were the basis of distribution cost allocation.</p>
Transformers Allocation (Line-Transformers)	<p>Rate Base: Account 368: Line Transformers – Customer & Secondary Distribution-related only</p> <p>Cost of Service: Account 595: Maintenance of line transformers – Customer-related only</p>	<p>Allocator based on number of customers, weighted by a factor representing the number of customers in each customer class served by a single transformer. Weighted factor based on Company’s mapping data.</p>	<p>Transformers are installed in proportion to the number of customers that need to be served in the area. This is consistent with the approach taken in the Company’s prior cost of service study.</p>
Account 369 Services Allocator (SERVICES)	<p>Rate Base: Account 369: Services</p> <p>Cost of Service: Account 587: Customer installations expenses</p>	<p>Allocator is based on Company-provided average service costs (including labor, material, and overheads) for each customer class.</p>	<p>Service costs can be reasonably allocated based on average service line installation costs for different types of customers. The services cost data has been updated compared to the Company’s prior cost of service study.</p>
Customer Deposits (CustDeposits)	<p>Rate Base: Customer Deposits</p>	<p>Allocator is based on percentage of actual customer deposits by each rate class during the test year period.</p>	<p>Costs are directly assigned based on Company data.</p>

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Account 370 Meters Allocator (METERCOST)	<p>Rate Base: Account 370: Meters</p> <p>Cost of Service: Account 586: Meter expenses Account 597: Maintenance of meters</p>	Allocator is based on Company-provided average meter costs (including labor, material, and overheads) for each customer class.	Meter costs can be reasonably allocated based on average meter installation costs for different types of customers. The meters' cost data has been updated compared to the Company's prior cost of service study.
Account 903 Collections (ACCT-903)	<p>Cost of Service: Customer Account Expense – except Accounts 902 & 904</p>	Allocator is based on a combination of allocators applied on individual GL accounts. Allocators include number of customers, revenues, and uncollectible expenses.	Individual GL accounts can be reasonably allocated based on a combination of allocators. This is consistent with the approach taken in the Company's prior cost of service study.
Account 904 (Uncollectibles)	<p>Cost of Service: Account 904: Uncollectible accounts</p>	Allocator is based on the Company's bad debt data for each customer class.	Costs are directly assigned using Company provided actual data. This is generally consistent with the approach taken in the Company's prior cost of service study.
Account 908 Customer Assistance (ACCT-908)	<p>Cost of Service: Account 907: Customer Service Supervision Account 908: Customer Assistance</p>	Allocator is based on individual GL account allocations to residential, commercial, and industrial customers.	Individual GL accounts can be reasonably allocated to different customer categories. This is consistent with the approach taken in the Company's prior cost of service study.
Account 912 Allocator (ACCT-912)	<p>Cost of Service: Account 912: Demonstration and Selling Expenses</p>	Allocator is based on individual GL account allocations to residential, commercial, and industrial customers.	Individual GL accounts can be reasonably allocated to different customer categories. This is generally consistent with the approach taken in the Company's prior cost of service study.
Installations on Customer Premises (ACCT-371)	<p>Rate Base: Account 371: Installation on Customers' Premises</p>	Allocation mostly to Private Lighting customer class.	Costs are generally related private lighting. The allocation methodology has been updated compared to the Company's prior cost of service study.
Street Lighting Plant Allocation (ACCT-373)	<p>Rate Base: Account 373: Street Lighting & Signal Systems</p>	Allocation 100.0 percent to municipal street lighting customer class	Costs are generally related municipal street lighting. The allocation methodology has been updated compared to the Company's prior cost of service study.

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Street Lighting Expenses Allocation (ACCT-595-596)	Cost of Service: Account 585: Street lighting and signal system expenses Account 596: Maintenance of street lighting and signal systems	Allocator is based on Company's estimates of street lighting expense allocation to municipal street and private lighting customer classes.	Costs are generally related to serving municipal street and private lighting classes. The allocation methodology has been updated compared to the Company's prior cost of service study.
INTERNAL FACTORS [CALCULATED FOR EACH FUNCTION]			
Total Plant (TOTPLT)	Rate Base: All Intangible Plant All Additions to Utility Plant All Other Rate Base Items – except Cash Working Capital, Customer Deposits, and Interest on Customer Deposits Cost of Service: Plant-related A&G expenses (Accounts 924, 925, & 935) Amortization Property Taxes Franchise Tax City Tax Interest Synchronization	Allocator is based on total plant allocation.	Costs are generally related to total plant.
Intangible Plant (INTPLT)	Rate Base: Intangible Plant Accumulated Depreciation Cost of Service: Intangible Plant Depreciation Expense	Allocator is based on intangible plant allocation.	Costs are generally related to intangible plant.
Transmission Plant (TRANSPLT)	Rate Base: Transmission Plant Accumulated Depreciation Cost of Service: Transmission Plant Depreciation Expense	Allocator is based on transmission plant allocation.	Costs are generally related to transmission plant.
Production Plant (PRODPLT)	Rate Base: Production Plant Accumulated Depreciation Cost of Service: Production Plant Depreciation Expense	Allocator is based on production plant allocation.	Costs are generally related to production plant.
Distribution Plant (DISTPLT)	Rate Base: Distribution Plant Accumulated Depreciation Cost of Service: Distribution Plant Depreciation Expense	Allocator is based on distribution plant allocation.	Costs are generally related to distribution plant.
General Plant (GENPLT)	Rate Base: General Plant Accumulated Depreciation Cost of Service: General Plant Depreciation Expense	Allocator is based on general plant allocation.	Costs are generally related to general plant.
Distribution Plant Accounts 362-375 (ACCT362-375)	Rate Base: Account 360: Land and Land Rights Account 361: Structures and Improvements	Allocator is based on composite allocation of major distribution plant accounts (Account 362	Costs generally follow major distribution plant accounts.

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Allocator	Allocation of:	Allocator Derivation	Rationale
Labor Allocator (LABOR)	Rate Base: All General Plant Cost of Service: A&G Expenses (Accounts 920 through 923 & 926) Payroll Taxes, Federal Unemployment Tax	Allocator is based on composite allocation of labor-related production, transmission, distribution, customer service, customer accounts, and sales expenses.	Costs generally follow labor-related O&M expenses.
A&G Labor (A&GLAB)	Cost of Service: A&G Expenses (Accounts 929 through 933)	Allocator is based on composite allocation of labor-related A&G	Costs generally follow labor-related O&M expenses.
Total O&M (O&M)	Rate Base: Cash Working Capital Cost of Service: Account 580: Operation Supervision & Engineering Account 588: Miscellaneous distribution expenses Account 589: Rents	Allocator is based on composite allocation of total O&M	Costs generally follow total O&M expenses.
O&M Accounts 582-587 (OPEX582-587)	Cost of Service: Account 580: Operation Supervision & Engineering Account 588: Miscellaneous distribution expenses Account 589: Rents	Allocator is based on composite allocation of major distribution operations expenses (Account 582 through Account 587)	Costs generally follow major distribution operations expenses.
O&M Accounts 591-597 (OPEX592-597)	Cost of Service: Account 590: Maintenance Supervision and Engineering Account 591: Maintenance of Structures Account 598: Maintenance of miscellaneous distribution plant	Allocator is based on composite allocation of major distribution maintenance expenses (Account 592 through Account 597)	Costs generally follow major distribution maintenance expenses.
O&M Expenses Less A&G (NonAG_O&M)	Cost of Service: Account 928: Regulatory commission expenses	Allocator based on total O&M expenses other than A&G expenses.	Costs generally related to all O&M expenses other than A&G expenses.