**Section 285.1025 Schedule A-5: Jurisdictional Allocation Summary**

Provide a jurisdictional allocation cost summary based on costs for the test year. The jurisdictional allocation summary shall allocate the test year costs of the total company to each of the utility’s applicable services. Each applicable service and utility service for each service area where separate rates are maintained would be a separate jurisdictional service classification. In addition, utility services under each jurisdiction other than the Commission (e.g., FERC, FCC, another public utility commission) would be a separate jurisdictional service classification.

a) Information provided on Schedule A-5 shall be in accordance with the following instructions:

1) Costs shall be functionalized by account or group of similar accounts that are allocated on the same basis (Accounts shall be as defined by the Commission’s Uniform System of Accounts, 83 Ill. Adm. Code 415 for the electric utilities; 83 Ill. Adm. Code 505 for the gas utilities; 83 Ill. Adm. Code 710 for the telecommunications carriers; 83 Ill. Adm. Code 605 for the water utilities; or 83 Ill. Adm. Code 650 for the sewer utilities).

2) The total company costs allocated to each jurisdiction shall be consistent with the unadjusted total company balance at present rates reflected on Schedule C-1.

3) All allocation factors used in the allocation of total company costs shall be listed, including factors for the Illinois jurisdiction and applicable service for which a requested increase in rates is being proposed and for each of the other jurisdictions.

b) Supporting work papers shall include:

1) Work papers supporting all allocations included in subsection (a); and

2) A description of the allocation methodology that includes the following:

A) The derivation of all allocation factors; and

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

c) Telecommunications carriers may satisfy the requirement for Schedule A-5 by providing a separations study that would allocate expenses and investment between its intrastate and interstate jurisdictions. Supporting work papers shall include the separations study.