



Information Services (IS) Clearing

Chugach Electric Association, Inc.

Finance Committee

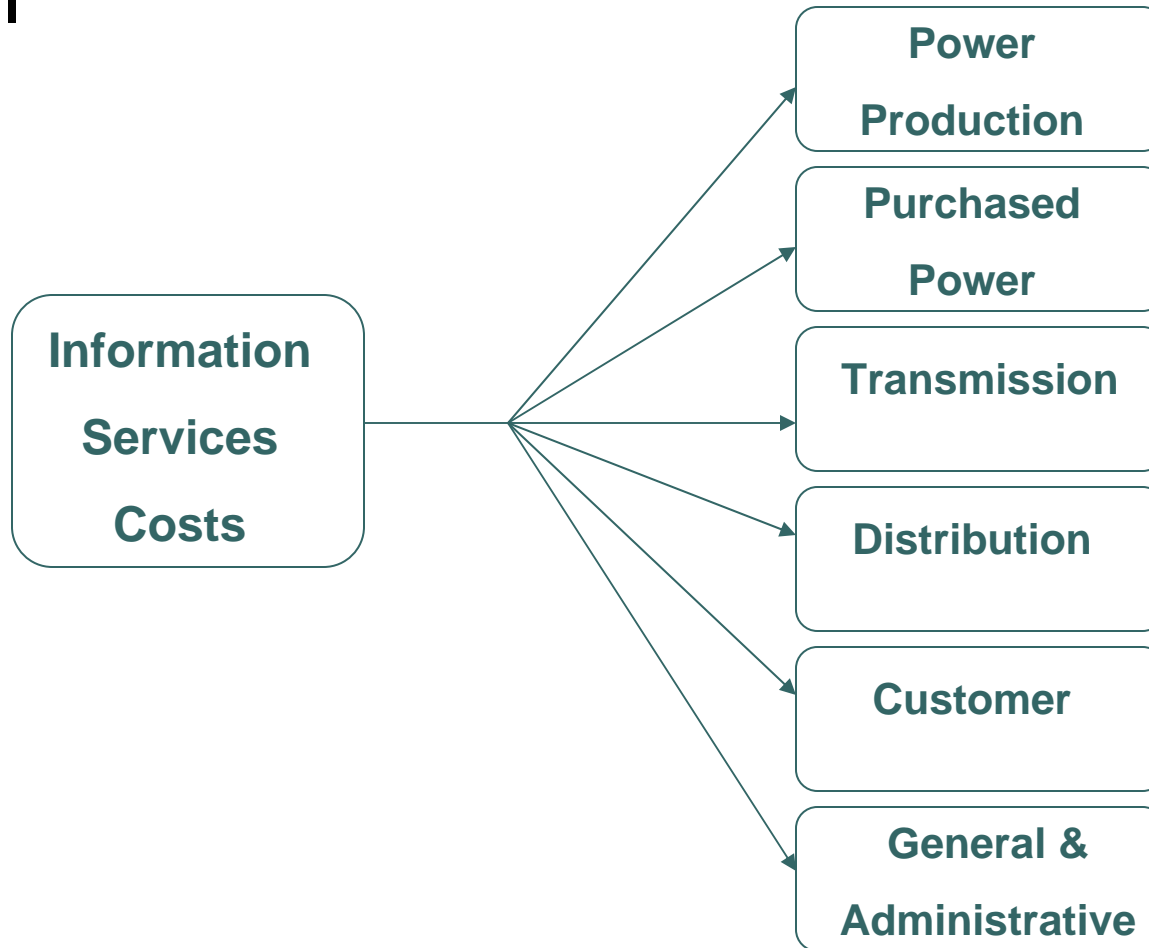
November 11, 2009



Information Services (IS) Clearing

- The process of moving costs incurred by Information Services to the areas that actually receive the benefit.
- A means of presenting a more true picture of the financial dynamics for each business segment.
- Costs are allocated both directly and indirectly.

Monthly Clearing Process





Information Services

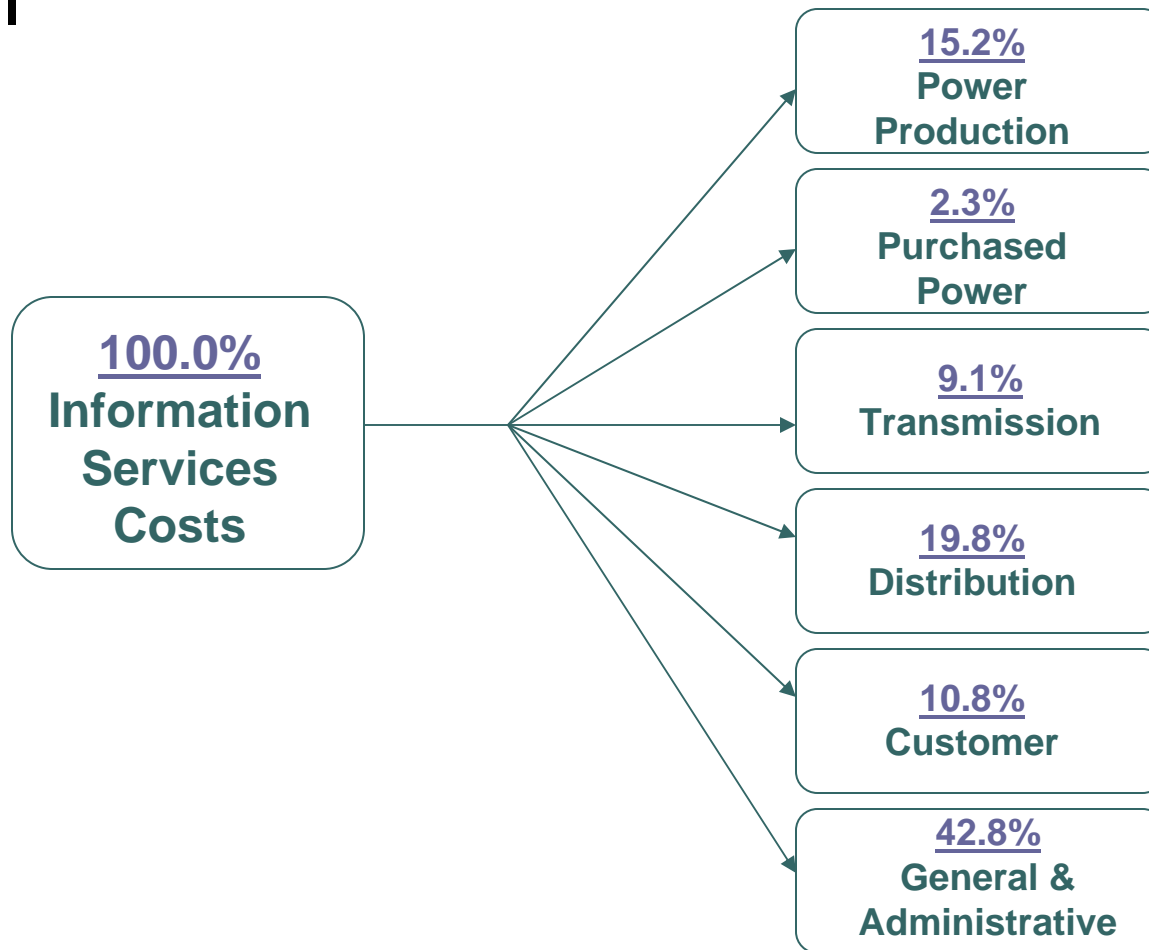
- Administration/Management
- Help Desk and PC Support
- Network Administration
- Applications Programming
- Database Administration

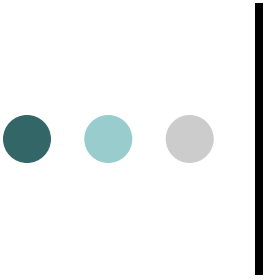


Allocation of IS Costs

- Direct Assign
- Direct Labor Allocator
- Desktop Allocator

IS Costs as Allocated in 2008





Questions?