

# Jackson Energy Authority

03-00438



## Cost Allocation Manual FY 2024

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## INTRODUCTION

Jackson Energy Authority (“JEA”) (previously Jackson Utility Division), a governmental utility authority created by private act of the Tennessee General Assembly, provides utility services to customers located in the City of Jackson, Tennessee, and environs. JEA receives its authority to provide these services from Chapter 55 of the Private Acts of 2001. Chapter 55 of the Private Acts of 2001 also authorizes JEA to provide cable television, Internet, telephone and other similar services.

JEA provides electric, natural gas, propane gas, water, and wastewater utility services to its customers. These services, with the exception of propane gas, are regulated monopoly or non-competitive type services. JEA provides these services through four divisions: Electric, Gas, Water, and Wastewater.

JEA provides retail cable, Internet and telephone services directly to customers and provides wholesale transport service to a non-affiliated Internet Service Provider/Competitive Local Exchange Carrier who, in turn, provides Internet and telephone services to end-use customers. JEA provides these services through its Telecommunications Division. The Telecommunications Division was formed to achieve organizational and accounting separation from JEA’s monopoly services. JEA has established separate operating business units within the Telecommunications Division for cable television/Internet services and telephone-related services.

Cable, Internet and telephone services are competitive services. JEA provides these services under its private act. The Tennessee Regulatory Authority (“TRA”) regulates telephone service in the same manner as it regulates the service for other certificated providers of the service.

## **PURPOSE**

JEA has allocated costs among its divisions since its formation. JEA developed this Cost Allocation Manual ("CAM") due to its expansion into the competitive service market. The CAM describes the cost allocation concepts adopted by JEA as well as the methodology used to allocate costs. The CAM provides JEA management with an equitable process to reduce the potential for cross-subsidization of services and to present a reasonable financial record of each utility service. JEA will review the methodology employed in this manual on at least an annual basis.

The goals of the allocation methodology included in this manual are to:

1. Ensure just and reasonable rates for the ratepayers of the monopoly services.
2. Prevent or limit, to the extent possible, any cross-subsidization between the monopoly services and the Telecommunications Division.
3. Minimize the time and expense necessary to record and audit transactions.

JEA maintains a separate system of accounts for each of the services it provides. This allows JEA to identify and record transactions related to each service. Using this information, JEA can prepare financial statements showing the financial position and results of operations for each division.

Costs assigned to and allocated to each division shall be at fully allocated costs. In the case of an annual charge for facilities or assets, the fully allocated costs should include in lieu of taxes, depreciation expense, maintenance expense, insurance expense, and a return on the investment in the asset. In the case of personnel, the fully allocated cost should include salaries/wages, all employee benefits, payroll taxes, insurance, pension, and post-retirement benefits other than pension.

# ALLOCATION OF COSTS

The general concepts followed in this manual are discussed below.

- JEA will directly assign costs to a specific division and/or business unit whenever possible.
- Costs that cannot be directly assigned to a specific division and/or business unit will be described as common costs. JEA will group common costs into cost centers designed to facilitate the proper allocation of costs among divisions and/or business units in accordance with the following hierarchy:
  - JEA will allocate, whenever possible, common cost categories based on direct analysis of the origin of the costs themselves.
  - When direct analysis is not possible, JEA will allocate common cost categories based on an indirect, cost-causative linkage to another category (or group of cost categories) for which a direct assignment or allocation is available.
  - When neither direct nor indirect measures of cost causation can be identified, JEA will allocate the cost category using a general allocator as defined in Appendix A.
- For loans made by one division and/or business unit to another, JEA will charge the higher of the highest rate of interest earned on invested funds on the date the loan is made or the highest rate of interest paid on outstanding long-term debt on the date the loan is made.
- The Telephone Business Unit of the Telecommunications Division will make in lieu of tax payments and will record state, local, and federal taxes in accordance with TCA Section 7-52-404.

## DEFINITIONS

**Affiliate** – a branch, division, or subsidiary of the Authority. A company effectively controlled by the Authority.

**Audit Engagement** – an attestation engagement in which a certified public accountant engaged in the practice of public accounting is contracted to issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party.

**Cost Allocation Manual (“CAM”)** – an indexed compilation and documentation of a company’s cost allocation policies and related procedures.

**Cost Allocations** – the methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).

**Common Costs** – costs associated with services or products that are of joint benefit between regulated and non-regulated business units.

**Cost Driver** – a measurable event or quantity that influences the level of costs incurred and that can be directly traced to the origin of the costs themselves.

**Direct Costs** – costs that can be specifically identified with a particular service or product.

**Division** – as used in this manual means the Electric Division, the Gas Division, the Water Division, the Wastewater Division, or the Telecommunications Division.

**Fully Allocated Costs** – the sum of the direct costs plus an appropriate share of indirect costs.

**Indirect Costs** – costs that cannot be identified with a particular service or product. This includes, but is not limited to, overhead costs and administrative and general costs.

**Non-Regulated** – that which is not subject to regulation by regulatory authorities. A good or service may be non-regulated because it has never been regulated or a good or service may cease to be regulated for different causes. Examples include the following:

- Deregulation
- A change in the regulator's approach to setting rates from cost-based ratemaking to another form of regulation.
- Increasing competition that limits the enterprise's ability to sell utility services or products at rates that will recover costs.
- Regulatory actions resulting from resistance to rate increases that limit the enterprise's ability to sell utility services or products at rates that will recover costs if the enterprise is unable to obtain (or chooses not to seek) relief from prior regulatory actions through appeals to the regulator or the courts.

The Telecommunications Division and the business units under it are considered non-regulated (unregulated) in this manual.

**Prevailing Market Price** – a generally accepted market value that can be substantiated by auction, appraisal, or clearly comparable transactions.

**Regulated** – operations of an enterprise are regulated if all of the following conditions are met:

- Enterprise rates for regulated services or products provided to its customers are established by or are subject to approval by an independent, third-party regulator or by its own governing board empowered by statute or contract to establish rates that bind customers.
- Regulated rates are designed to recover the specific enterprise's costs of providing the regulated services or products.

- In view of demand for the regulated services or products and the level of competition, direct and indirect, it is reasonable to assume that rates set at levels adequate to recover the enterprise's costs can be charged to and collected from customers.

The Electric Division, the Gas Division, the Water Division, and the Wastewater Division are considered regulated in this manual.

**Subsidization** – the recovery of costs from one class of customers or business unit that are attributable to another class of customers or business unit.



## **TRANSACTIONS WITH AFFILIATES**

JEA will record goods or services provided pursuant to a tariff among affiliates in the appropriate revenue and expense accounts at the tariffed rate. JEA will record the transfer or sale of non-tariffed goods or services that are provided among affiliates and provided to unaffiliated outside parties, at the market rate. JEA will record the transfer or sale of non-tariffed goods or services that are not provided to unaffiliated outside parties, among affiliates at fully distributed cost.

JEA will record assets sold or transferred pursuant to a tariff among affiliates in the appropriate accounts at the tariffed rate. JEA will record charges for assets purchased or transferred among affiliates in the appropriate accounts at the invoice price if that price is determined by a prevailing price held out to the general public in the normal course of business. If a tariff or a prevailing price is not available, JEA will record assets sold or transferred among regulated divisions at net book cost. If a tariff or prevailing price is not available, JEA will record assets sold or transferred from a nonregulated affiliate to a regulated affiliate at the lower of net book value or estimated fair market value; unless the total annual aggregate net book value of an asset transferred is less than \$500,000, in which case the asset will be recorded at net book cost. If a tariff or prevailing price is not available, JEA will record assets sold or transferred from a regulated affiliate to a nonregulated affiliate at the higher of net book value or estimated fair market value of the asset; unless the total annual aggregate net book value of an asset transferred is less than \$500,000, in which case the asset will be recorded at net book cost.

## **BALANCE SHEET ACCOUNTING**

### **Cash**

JEA will maintain a cash account in its general ledger for each division and business unit. JEA will record all monies collected by a division or business unit to the appropriate general ledger account. JEA will record all payments applicable to a division or business unit in the appropriate general ledger account.

### **Accounts Receivable**

Each division and business unit will maintain its own accounts receivable. JEA will record both billings and receipts in the appropriate receivable account.

### **Payables**

Each division and business unit will maintain its own accounts payable. JEA will record both invoices received and payments made in the appropriate payable account.

### **Materials**

Each division and business unit will maintain its own inventory accounts. JEA will record assets subject to inventory in the appropriate accounts as received.

### **Plant Assets**

Each division and business unit will maintain its own plant accounting system. JEA will record utility plant in the appropriate plant account when it places plant in service.

### **Plant Leased to Telecommunications Division**

JEA will lease poles for pole attachments to the Telecommunications Division at the highest rate paid by an outside party for comparable pole attachments. JEA will lease any other items currently leased to other entities to the Telecommunications Division at the highest rate paid by an outside party for the comparable leased item. JEA will develop a rate for other leased plant that fully recovers the depreciation, maintenance, and other loaded costs of the asset used. JEA will lease floor space in general office buildings on a per-square-foot basis.

### **Construction Work in Progress**

JEA uses a comprehensive work order system that captures the cost of materials, labor, vehicles, heavy equipment, benefits, and other items related to construction activities. JEA will identify construction activity by division and business unit and will record the activity to the appropriate account.

### **Depreciation**

JEA will record depreciation by division and business unit. Depreciation rates will reflect industry normal life spans.

### **Amortization**

JEA will amortize non-tangible assets and assets such as capitalized software over industry normal life spans.

# **Accounting for Revenues and Expenses**

## **Revenues**

JEA will record revenues for each division and business unit to the appropriate revenue accounts using the accrual basis of accounting.

## **Cost Centers**

JEA utilizes cost centers to assign employee work activities and other costs. The cost centers are:

- Administration
- Human Resources
- Engineering
- Distribution
- Telecom Operations
- Information Technology
- Finance, Accounting and Billing
- Operations
- Business Development
- Customer Service and Community Relations

JEA employs approximately 400 people. Around 25% of its employee's record time as worked to a division and/or business unit on a daily basis. Also, approximately 25% of its employees are assigned directly to a division or business unit. The remaining 50% routinely work with more than one division and/or business unit. Recording time as worked to a division and/or business unit for these employees is impracticable. JEA will develop percentages to allocate the time of these employees. It will develop these percentages by time studies or other appropriate indicators. JEA

will update the percentages no less frequently than annually. It will revise the labor allocations whenever there are material changes in work assignments or other pertinent circumstances.

JEA will allocate time spent away from work due to sick leave, holidays, vacations, weather-related unassigned time, etc., to the divisions and/or business units using the same percentages as the labor dollars of each cost center.

JEA will directly assign other expenses to the appropriate division or business unit wherever possible. When this is not possible, JEA will allocate other expenses to each division or business unit using the same percentages as the labor dollars for that department.

JEA will allocate payroll tax expense using the same percentages as total labor dollars. JEA will allocate employee insurance expense based on straight-time payroll dollars of eligible employees.

JEA will allocate property and liability insurance expense on the same basis as the insured item. For example, JEA will allocate property insurance based on ownership of the assets insured. JEA will allocate insurance on vehicles based on vehicle ownership. Some insurance premiums will have no directly assignable basis. JEA will use the General Allocator for these items.

#### Administration Cost Center

JEA will allocate common costs in Department 10 using a composite weighted average of Departments 100, 200, 500, 600, 610, 700, 810, 820, 910, 930 and each Division.

#### Human Resources Cost Center

JEA will allocate common costs in Department 100 using the Straight-Time Payroll Hours Allocator.

#### Engineering Cost Center

JEA will allocate common costs in Department 200 based on a composite weighted average of Departments 200 and 270.

JEA will allocate common costs in Department 270 using a composite weighted average of time as worked by project coordinators.

#### Distribution Cost Center

JEA will allocate common costs in Department 320 using the Miles of Underground Services Allocator.

JEA will allocate common costs in Department 350 using a composite of the straight-time payroll hours in Department 350.

JEA will allocate common costs in Department 360 using a composite of the straight-time payroll hours in Department 360.

JEA will allocate common costs of Purchasing and Stores activities in Department 390 using the Materials and Supplies Inventory Transactions Allocator.

JEA will allocate common costs in Department 398 using a composite of the straight-time payroll hours in Department 398.

#### Telecom Operations Cost Center

JEA will allocate common costs in Department 446 using the Telecom Truck Rolls Allocator.

JEA will allocate common costs in Department 447 using a composite of the straight-time payroll hours in Department 447.

JEA will allocate common costs in Department 480 using the Telecom Truck Rolls Allocator.

JEA will allocate common costs of Department 482 using the Telecom Number of Customers Allocator.

#### Information Technology Cost Center

JEA will allocate common costs in Department 500 using an estimate of time spent per division or business unit.

#### Finance, Accounting and Billing Cost Center

JEA will allocate common costs in Department 600 using a blend of the General Ledger Transactions Allocator, number of customers, and an estimate of assets and liabilities.

JEA will allocate common costs in Department 610 using the Utility Services Allocator weighted by a factor for Electric and Telecom complexity.

#### Operations Cost Center

JEA will allocate common costs in Department 700 using a composite weighted average of Departments 320, 390, 740, 945, and 960.

JEA will allocate common costs in Department 710 using management's estimate of dispatcher time spent per division and/or business unit.

JEA will allocate common costs in Department 730 using a composite of the straight-time payroll hours in Department 730.

#### Business Development Cost Center

JEA will allocate common costs in Department 810 using the Commercial/Industrial Customer Number Allocator weighted by level-of-effort factors estimated for each division and/or business unit.

Customer Service and Community Relations Cost Center

JEA will allocate common costs in Department 820 using the General Marketing Need Allocator.

JEA will allocate common costs in Department 910 using a composite weighted average of Departments 912 and 916.

JEA will allocate common costs in Department 912 using the Utility Services Allocator.

JEA will allocate common costs in Department 916 using the Call Types and Duration Allocator.

JEA will allocate common costs in Department 945 using the Service Order Manhours Allocator.

JEA will allocate common costs in Department 960 using the Number of Meters Allocator.



## JACKSON ENERGY AUTHORITY

### Definition of Allocators

Where possible, allocation statistics for the Electric, Gas, Water, Wastewater and Telecommunications Divisions are derived from prior calendar year data. Averages from two-year lookback periods are used in the development of most allocators. Where measurable prior year data is not available, management's estimates are used.

**General Allocator** – percentage derived from the weighting of the Chief Customer Officer, Chief Financial Officer, Chief Operating Officer, Chief Technology Officer and each divisional officer of JEA.

**Telecom General Allocator** – percentage derived from a fraction the numerator of which is all operation and maintenance expense directly assigned, indirectly assigned, or attributed to each business unit of the Telecommunications Division, excluding the cost of programming, and the denominator of which is the total operation and maintenance expense of the Telecommunications Division, excluding the cost of programming.

**Sales Revenue** – percentage derived from a fraction the numerator of which is the sales revenue of each division and/or business unit and the denominator of which is the total sales revenue of JEA.

**Sales Revenue-EI, Gs, Wt, Ww** – percentage derived from a fraction the numerator of which is the sales revenue of each regulated division and the denominator of which is the total sales revenue of the regulated divisions of JEA.

**Straight-Time Payroll Hours** – percentage derived from a fraction the numerator of which is the straight-time payroll hours directly assigned, indirectly assigned, or attributed to each division and/or business unit and the denominator of which is the total straight-time payroll hours of JEA.

## Appendix A

**Engineering Allocator** – percentage derived from a fraction the numerator of which is the straight-time payroll hours directly assigned, indirectly assigned, or attributed to each division and/or business unit and the denominator of which is the total straight-time payroll hours of that division and/or business unit.

**Materials and Supplies Inventory Transactions** – percentage derived from a fraction the numerator of which is the number of materials and supplies inventory transactions, excluding office supplies, recorded for each division and/or business unit and the denominator of which is the total number of materials and supplies inventory transactions, excluding office supplies, of JEA.

**General Ledger Transactions** – percentage derived from the weighting of fixed assets, number of customers, and general ledger transactions. Fixed assets is derived from a fraction the numerator of which is the number of closed projects for each division and the denominator of which is the total number of closed projects for JEA. Number of customers is derived from a fraction the numerator of which is the number of customers for each division and/or business unit and the denominator of which is the total number of customers for JEA. General ledger transactions is derived from a fraction the numerator of which is the number of general ledger entries for each division and/or business unit, not including fixed assets, and the denominator of which is the total number of general ledger entries, not including fixed assets, for JEA.

**Utility Services** – percentage derived from a fraction the numerator of which is the number of services billed by each division and/or business unit and the denominator of which is the total number of services billed by JEA. This allocator approximates lines of billing.

**Number of Customers** - percentage derived from a fraction the numerator of which is the number of customers of each division and/or business unit and the denominator of which is the total number of JEA customers.

## Appendix A

**Telecom Number of Customers** – percentage derived from a fraction the numerator of which is the number of customers of each business unit of the Telecommunications Division and the denominator of which is the total number of Telecommunications Division customers.

**Commercial, Industrial Customer Number** – percentage derived from a fraction the numerator of which is the number of commercial and industrial customers of each division and/or business unit and the denominator of which is the total commercial and industrial customers of JEA. A weighting of 0.5 is applied to the number of Water and Wastewater Division customers, and a weighting of .15 is applied to the number of Cable/Internet and Telephone business unit customers.

**Telecom Truck Rolls** – percentage derived from a fraction the numerator of which is the number of truck rolls for each business unit of the Telecommunications Division and the denominator of which is the total number of truck rolls by Telecommunications field servicemen.

**IT Functions** – percentage derived from management's estimation of time spent on projects of each division and/or business unit and the denominator of which is the total hours spent.

**System Operations** – percentage derived from management's estimation of time spent on each utility system and the denominator of which is the total hours spent by the business unit.

**General Marketing Need** – directly assigned percentages of 28 percent for the Electric Division, 28 percent for the Gas Division, 14 percent each for the Water and Wastewater Divisions and 16 percent for the Telecommunications Division. The percentage directly assigned to the Cable/Internet business unit is 14%. 2% is directly assigned to the Telephone business unit of the Telecommunications Division.

**Number of Meters** – percentage derived from a fraction the numerator of which is the number of meters read manually for each division and the denominator of which is the total number of JEA customer meters read manually. A degree of difficulty factor is applied to propane and water meters.

## Appendix A

**Call Types and Duration** – percentage derived from a fraction the numerator of which is the number of selected call types for each division and/or business unit multiplied by management's estimate of the time spent on each call type and the denominator of which is the total time spent on the selected call types.

**Service Order Manhours** – percentage derived from a fraction the numerator of which is the number of field service orders for each division and/or business unit multiplied by management's estimate of the time spent on each order and the denominator of which is the total time spent on field service orders.

**Miles of Underground Services** - percentage derived from a fraction the numerator of which is the number of miles of underground services for each division and/or business unit and the denominator of which is the total number of miles of underground services.

**Joint Plant Owned** – directly assigned percentages of 33 percent for the Electric Division, 29 percent for the Gas Division, 22 percent for the Water Division and 16 percent for the Wastewater Division.

## Personnel Cost Allocation Factors Summary

Fiscal Year 2024

| Dept #                  | Job Title                               | Allocation Method   | Electric | Gas   | Water | Wastewater | Cable & Internet | Telephone |
|-------------------------|---|---|----------|-------|-------|------------|------------------|-----------|
| <b>Administration:</b>  |   |   |          |       |       |            |                  |           |
| 10                      | Administrative Clerk                    | General Allocator   | 24.9%    | 20.4% | 19.1% | 17.2%      | 16.3%            | 2.1%      |
| 10                      | Board of Directors                      | General Allocator   | 24.9%    | 20.4% | 19.1% | 17.2%      | 16.3%            | 2.1%      |
| 10                      | Corporate Secretary                     | General Allocator   | 24.9%    | 20.4% | 19.1% | 17.2%      | 16.3%            | 2.1%      |
| 10                      | President & CEO                         | General Allocator   | 24.9%    | 20.4% | 19.1% | 17.2%      | 16.3%            | 2.1%      |
| 10                      | Sr. VP & Chief Customer Officer         | Comp Weighted Avg. (820, 910, 930)                                | 27.9%    | 17.2% | 14.8% | 11.6%      | 25.9%            | 2.6%      |
| 10                      | Sr. VP & CFO                            | Comp Weighted Avg (600, 610)                                      | 34.6%    | 16.5% | 17.8% | 15.8%      | 10.9%            | 4.4%      |
| 10                      | Sr. VP & Chief Operating Officer        | Comp Weighted Avg (100, 200, 700, 810)                            | 31.4%    | 29.2% | 22.1% | 14.3%      | 2.8%             | 0.2%      |
| 10                      | Sr. VP & Chief Technology Officer       | Estimate of IT time spent per division and/or business unit       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 10                      | Sr. VP-Telecommunications Division      | Number of Telecom Customers                                       | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 90.4%            | 9.6%      |
| <b>Human Resources:</b> |   |   |          |       |       |            |                  |           |
| 100                     | Benefits/Employee Relations Coordinator | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 100                     | HR Coordinator                          | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 100                     | HR Generalist                           | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 100                     | HR Supervisor                           | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 100                     | Interns-PT                              | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 100                     | Safety Coordinator                      | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 100                     | Senior HR Generalist                    | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 100                     | Training / Development Coordinator      | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 100                     | VP-Human Resources                      | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| <b>Engineering:</b>     |   |   |          |       |       |            |                  |           |
| 200                     | Engineering Coordinator                 | Comp Weighted Avg. (200, 270)                                     | 33.1%    | 30.8% | 18.6% | 17.5%      | 0.0%             | 0.0%      |
| 200                     | VP Engineering                          | Comp Weighted Avg. (200, 270)                                     | 33.1%    | 30.8% | 18.6% | 17.5%      | 0.0%             | 0.0%      |
| 270                     | New Accounts Coordinator                | Straight-Time Payroll Hours                                       | 50.2%    | 40.0% | 7.0%  | 2.8%       | 0.0%             | 0.0%      |
| <b>Distribution:</b>    |   |   |          |       |       |            |                  |           |
| 320                     | Utility Locator                         | Miles of underground services                                     | 11.9%    | 32.4% | 25.1% | 18.1%      | 12.5%            | 0.0%      |
| 320                     | Utility Locator Foreman                 | Miles of underground services                                     | 11.9%    | 32.4% | 25.1% | 18.1%      | 12.5%            | 0.0%      |
| 330                     | Distribution Coordinator                | Electric and Gas 50/50  | 50.0%    | 50.0% | 0.0%  | 0.0%       | 0.0%             | 0.0%      |
| 350                     | Distribution Coordinator                | Comp Weighted Avg. (350 and 360)                                  | 0.0%     | 0.0%  | 59.9% | 40.1%      | 0.0%             | 0.0%      |
| 350                     | Supt-Water Distribution                 | Comp Weighted Avg. (350 and 360)                                  | 0.0%     | 0.0%  | 59.9% | 40.1%      | 0.0%             | 0.0%      |
| 390                     | Buyer                                   | M&S Inventory Transactions  | 42.5%    | 18.0% | 22.3% | 17.2%      | 0.0%             | 0.0%      |
| 390                     | Courier-part time                       | Straight-Time Payroll Hours                                       | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%            | 1.5%      |
| 390                     | Custodian                               | Joint Plant Owned   | 33.0%    | 29.0% | 22.0% | 16.0%      | 0.0%             | 0.0%      |
| 390                     | Lead Custodian                          | Joint Plant Owned   | 33.0%    | 29.0% | 22.0% | 16.0%      | 0.0%             | 0.0%      |
| 390                     | Sr. Mgr-Purchasing/Facilities-50%       | Blend of M&S Inventory Transactions and Straight-Time Payroll hrs | 44.0%    | 17.1% | 21.7% | 15.9%      | 1.2%             | 0.1%      |
| 390                     | Sr. Mgr-Purchasing/Facilities-50%       | Blend of ST PR hrs in Dept 398 and Joint Plant Split              | 33.6%    | 25.1% | 21.5% | 16.0%      | 3.8%             | 0.0%      |
| 390                     | Storekeeper                             | M&S Inventory Transactions  | 42.5%    | 18.0% | 22.3% | 17.2%      | 0.0%             | 0.0%      |
| 390                     | Stores Helper                           | M&S Inventory Transactions  | 42.5%    | 18.0% | 22.3% | 17.2%      | 0.0%             | 0.0%      |
| 390                     | Warehouse Supervisor                    | M&S Inventory Transactions  | 42.5%    | 18.0% | 22.3% | 17.2%      | 0.0%             | 0.0%      |
| 398                     | Supervisor-Fleet Maintenance            | Composite of ST PR hrs in Dept 398                                | 34.4%    | 19.7% | 20.9% | 15.9%      | 9.1%             | 0.0%      |

## Personnel Cost Allocation Factors Summary

Fiscal Year 2024

| Dept #                                    | Job Title                             | Allocation Method  | Electric | Gas   | Water | Wastewater | Cable & Internet | Telephone |
|---|---------------------------------------|--|----------|-------|-------|------------|------------------|-----------|
| <b>Telecom Operations:</b>                |                                       |  |          |       |       |            |                  |           |
| 446                                       | Supt-Telecom Field Service            | Comp Weighted Avg. (446, 447)  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 89.7%            | 10.3%     |
| 446                                       | Telecom Field Network Tech            | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 446                                       | Telecom Foreman                       | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 446                                       | Telecom Lead OSP Tech                 | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 446                                       | Telecom Network Technician            | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 446                                       | Telecom OSP Foreman                   | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 446                                       | Telecom OSP Tech I                    | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 446                                       | Telecom Serviceman I                  | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 446                                       | Telecom Serviceman II                 | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 446                                       | Telecom Serviceman III                | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 447                                       | Telecom Storekeeper                   | Straight-Time Payroll Hours  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 99.4%            | 0.6%      |
| 447                                       | Telecom Stores Helper                 | Straight-Time Payroll Hours  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 99.4%            | 0.6%      |
| 480                                       | Headend Manager                       | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 480                                       | Telecom Network Specialist            | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 480                                       | Telecom Network Specialist III        | Telecom Truck Rolls  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%            | 11.2%     |
| 482                                       | Telecom Commercial Sales Manager      | Comp Weighted Avg. (446, 482, 821)   | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 91.3%            | 8.7%      |
| 482                                       | Telecom Creative Services Coordinator | Number of Telecom Customers  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 90.4%            | 9.6%      |
| 482                                       | Telecom Customer Support Specialist   | Number of Telecom Customers  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 90.4%            | 9.6%      |
| 482                                       | Telecom Sales Associate               | Number of Telecom Customers  | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 90.4%            | 9.6%      |
| <b>Information Technology:</b>            |                                       |  |          |       |       |            |                  |           |
| 500                                       | Business System Analyst II            | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | Help Desk Analyst                     | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | Manager-IT Applications               | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | Manager-IT Projects                   | Estimated time spent per division and/or business unit, 35% Telecom Projects | 12.4%    | 8.7%  | 7.2%  | 5.5%       | 58.8%            | 7.4%      |
| 500                                       | Manager-IT Security                   | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | Network Administrator                 | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | PC/Networking Technician              | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | Programmer Analyst I                  | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | Programmer Analyst II                 | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | Sr Programmer Analyst                 | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | Sr Business Systems Analyst           | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| 500                                       | System Administrator                  | Estimated time spent per division and/or business unit                       | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%            | 2.3%      |
| <b>Finance, Accounting &amp; Billing:</b> |                                       |  |          |       |       |            |                  |           |
| 600                                       | Acct. Assoc I                         | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Acct. Assoc II                        | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Acct. Assoc III                       | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Financial Analyst                     | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Insurance Risk Manager                | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Manager-Accounting                    | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Manager-Business Operations           | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Manager-Finance                       | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Manager-Internal Control & Audit      | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Senior Financial Analyst              | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 600                                       | Staff Accountant                      | General Ledger Transactions  | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%             | 5.4%      |
| 610                                       | Billing Supervisor                    | Comp Weighted Avg Weighted Utility Services & Number of Meters               | 25.3%    | 18.7% | 20.8% | 16.8%      | 16.6%            | 1.8%      |
| 610                                       | Lead Billing Coordinator              | Comp Weighted Avg Weighted Utility Services & Number of Meters               | 25.3%    | 18.7% | 20.8% | 16.8%      | 16.6%            | 1.8%      |
| 610                                       | Senior Billing Coordinator            | Comp Weighted Avg Weighted Utility Services & Number of Meters               | 25.3%    | 18.7% | 20.8% | 16.8%      | 16.6%            | 1.8%      |

## Personnel Cost Allocation Factors Summary

Fiscal Year 2024

| Dept #                           | Job Title                            | Allocation Method                               | Electric | Gas   | Water | Wastewater | Cable & Internet | Telephone |
|----------------------------------|--------------------------------------|---|----------|-------|-------|------------|------------------|-----------|
| <b>Field Service Operations:</b> |                                      |   |          |       |       |            |                  |           |
| 700                              | VP-Operations                        | Comp Weighted Avg. (320, 390, 740, 945, 960)    | 31.1%    | 30.0% | 23.8% | 13.3%      | 1.80%            | 0.0%      |
| 710                              | Sr. Manager-Operations               | Comp Weighted Avg. (710 & 740)                  | 55.0%    | 13.8% | 25.2% | 6.0%       | 0.0%             | 0.0%      |
| 710                              | System Operator                      | Management estimates                            | 35.7%    | 19.7% | 36.0% | 8.6%       | 0.0%             | 0.0%      |
| 730                              | Administrative Clerk                 | Composite of ST PR hrs in Dept 730              | 0.0%     | 0.0%  | 33.3% | 66.7%      | 0.0%             | 0.0%      |
| 730                              | Administrative Coordinator           | Composite of ST PR hrs in Dept 730              | 0.0%     | 0.0%  | 33.3% | 66.7%      | 0.0%             | 0.0%      |
| 730                              | Water/Ww Operations Manager          | Composite of ST PR hrs in Dept 730              | 0.0%     | 0.0%  | 33.3% | 66.7%      | 0.0%             | 0.0%      |
| 740                              | AMI Communications Coordinator       | Number of AMI Meters                            | 66.9%    | 17.5% | 8.3%  | 7.3%       | 0.0%             | 0.0%      |
| 790                              | Facilities Manager                   | Joint Plant Owned                               | 33.0%    | 29.0% | 22.0% | 16.0%      | 0.0%             | 0.0%      |
| 790                              | Project Coordinator-PT               | Joint Plant Owned                               | 33.0%    | 29.0% | 22.0% | 16.0%      | 0.0%             | 0.0%      |
| <b>Business Development:</b>     |                                      |   |          |       |       |            |                  |           |
| 810                              | Manager-Commercial, Industrial Svcs  | Weighted Commercial, Industrial Customer Number | 43.6%    | 26.3% | 14.2% | 11.3%      | 2.8%             | 1.8%      |
| 810                              | Manager-Commercial Relations         | Weighted Commercial, Industrial Customer Number | 43.6%    | 26.3% | 14.2% | 11.3%      | 2.8%             | 1.8%      |
| 810                              | VP-Economic & Industrial Development | Weighted Commercial, Industrial Customer Number | 43.6%    | 26.3% | 14.2% | 11.3%      | 2.8%             | 1.8%      |
| 820                              | Creative Services Coordinator - 90%  | General Marketing Need                          | 28.0%    | 28.0% | 14.0% | 14.0%      | 14.0%            | 2.0%      |
| 820                              | Manager-Communications - 90%         | General Marketing Need                          | 28.0%    | 28.0% | 14.0% | 14.0%      | 14.0%            | 2.0%      |
| 820                              | Public Relations Coordinator - 90%   | General Marketing Need                          | 28.0%    | 28.0% | 14.0% | 14.0%      | 14.0%            | 2.0%      |
| <b>Customer Service:</b>         |                                      |   |          |       |       |            |                  |           |
| 910                              | Manager-Customer Care                | Comp Weighted Avg. (912, 916)                   | 26.9%    | 16.2% | 15.1% | 11.5%      | 27.6%            | 2.7%      |
| 912                              | Cashier-FT, PT                       | Utility Services                                | 21.7%    | 20.0% | 22.3% | 18.0%      | 16.2%            | 1.8%      |
| 916                              | Credit Representative                | Call Types and Duration                         | 28.9%    | 14.8% | 12.4% | 9.0%       | 31.8%            | 3.1%      |
| 916                              | Customer Service Rep-FT, PT          | Call Types and Duration                         | 28.9%    | 14.8% | 12.4% | 9.0%       | 31.8%            | 3.1%      |
| 916                              | Lead Customer Service Rep            | Call Types and Duration                         | 28.9%    | 14.8% | 12.4% | 9.0%       | 31.8%            | 3.1%      |
| 916                              | Supervisor-Customer Service Rep      | Call Types and Duration                         | 28.9%    | 14.8% | 12.4% | 9.0%       | 31.8%            | 3.1%      |
| 945                              | Field Operations Coordinator         | Service Order Manhours                          | 20.1%    | 51.3% | 19.1% | 9.5%       | 0.0%             | 0.0%      |
| 945                              | Manager-Field Operations             | Comp Field Service (945) & Meter Readers (960)  | 13.6%    | 46.6% | 24.0% | 15.8%      | 0.0%             | 0.0%      |
| 945                              | Serviceman I, II, III                | Service Order Manhours                          | 20.1%    | 51.3% | 19.1% | 9.5%       | 0.0%             | 0.0%      |
| 960                              | Meter Reading Foreman                | Weighted Number of Meters excluding AMI         | 4.7%     | 40.3% | 30.6% | 24.4%      | 0.0%             | 0.0%      |
| 960                              | Meter Reader                         | Weighted Number of Meters excluding AMI         | 4.7%     | 40.3% | 30.6% | 24.4%      | 0.0%             | 0.0%      |
| 960                              | Meter Reader Lead                    | Weighted Number of Meters excluding AMI         | 4.7%     | 40.3% | 30.6% | 24.4%      | 0.0%             | 0.0%      |

## Jackson Energy Authority

## Fiscal Year 2024 Allocators

## All Divisions

| Reference<br>Page |  | Electric | Gas   | Water | Wastewater | Cable &<br>Internet | Telephone | Telecom | Total  |
|-------------------|--|----------|-------|-------|------------|---------------------|-----------|---------|--------|
| c-2               | <b>General Allocator</b>                               | 24.9%    | 20.4% | 19.1% | 17.2%      | 16.3%               | 2.1%      | 100.0%  | 100.0% |
| c-3               | <b>Sales Revenue</b>                                   | 57.2%    | 15.2% | 7.0%  | 7.8%       | 12.0%               | 0.7%      | 12.8%   | 100.0% |
| c-3               | <b>Sales Revenue-El, Gs, Wt, Ww</b>                    | 66.1%    | 15.9% | 8.5%  | 9.5%       |                     |           | 0.0%    | 100.0% |
| c-4               | <b>Straight-Time Payroll Hours</b>                     | 26.8%    | 21.2% | 18.5% | 16.5%      | 15.5%               | 1.4%      | 17.0%   | 100.0% |
| c-5               | <b>Engineering</b>                                     | 33.1%    | 30.8% | 18.6% | 17.5%      | 0.0%                | 0.0%      | 0.0%    | 100.0% |
| c-6               | <b>Materials &amp; Supplies Inventory Transactions</b> | 42.5%    | 18.0% | 22.3% | 17.2%      | 0.0%                | 0.0%      | 0.0%    | 100.0% |
| c-7               | <b>General Ledger Transactions</b>                     | 37.6%    | 15.6% | 16.6% | 15.3%      | 9.5%                | 5.4%      | 14.9%   | 100.0% |
| c-8               | <b>Utility Services</b>                                | 21.7%    | 20.0% | 22.3% | 18.0%      | 16.2%               | 1.8%      | 18.0%   | 100.0% |
| c-9               | <b>Number of Customers</b>                             | 21.7%    | 20.0% | 22.4% | 18.1%      | 16.1%               | 1.7%      | 17.8%   | 100.0% |
| c-10              | <b>Commercial, Industrial Customer Number</b>          | 43.6%    | 26.3% | 14.2% | 11.3%      | 2.8%                | 1.8%      | 4.6%    | 100.0% |
| c-11              | <b>Telecom Truck Rolls</b>                             | 0.0%     | 0.0%  | 0.0%  | 0.0%       | 88.8%               | 11.2%     | 100.0%  | 100.0% |
| c-12              | <b>IT Functions</b>                                    | 29.7%    | 20.9% | 17.3% | 13.1%      | 16.7%               | 2.3%      | 19.0%   | 100.0% |
| c-13              | <b>System Operations</b>                               | 35.7%    | 19.7% | 36.0% | 8.6%       | 0.0%                | 0.0%      | 0.0%    | 100.0% |
| c-14              | <b>General Marketing Need</b>                          | 28.0%    | 28.0% | 14.0% | 14.0%      | 14.0%               | 2.0%      | 16.0%   | 100.0% |
| c-15              | <b>Number of Meters</b>                                | 4.7%     | 40.3% | 30.6% | 24.4%      | 0.0%                | 0.0%      | 0.0%    | 100.0% |
| c-16              | <b>Call Types and Duration</b>                         | 28.9%    | 14.8% | 12.4% | 9.0%       | 31.8%               | 3.1%      | 34.9%   | 100.0% |
| c-17              | <b>Service Order Manhours</b>                          | 20.1%    | 51.3% | 19.1% | 9.5%       | 0.0%                | 0.0%      | 0.0%    | 100.0% |
| c-18              | <b>Miles of Underground Services</b>                   | 11.9%    | 32.4% | 25.1% | 18.1%      | 12.5%               | 0.0%      | 12.5%   | 100.0% |
|                   | <b>Joint Plant Owned</b>                               | 33.0%    | 29.0% | 22.0% | 16.0%      | 0.0%                | 0.0%      | 0.0%    | 100.0% |



## General Allocator

Fiscal Year 2024

All Divisions

| Dept#                          | Name                     | EL           | Gas          | Water        | WW           | Cable        | Telephone   | Total         |
|--------------------------------|--------------------------|--------------|--------------|--------------|--------------|--------------|-------------|---------------|
|                                | Chief Financial Officer  | 34.6%        | 16.5%        | 17.8%        | 15.8%        | 10.9%        | 4.4%        | 100.0%        |
|                                | Chief Operations Officer | 31.4%        | 29.2%        | 22.1%        | 14.3%        | 2.8%         | 0.2%        | 100.0%        |
|                                | Chief Customer Officer   | 27.9%        | 17.2%        | 14.8%        | 11.6%        | 25.9%        | 2.6%        | 100.0%        |
|                                | Chief Technology Officer | 29.7%        | 20.9%        | 17.3%        | 13.1%        | 16.7%        | 2.3%        | 100.0%        |
|                                | SVP Electric             | 100.0%       |              |              |              |              |             | 100.0%        |
|                                | SVP Gas                  |              | 100.0%       |              |              |              |             | 100.0%        |
|                                | SVP Water                |              |              | 100.0%       |              |              |             | 100.0%        |
|                                | SVP Wastewater           |              |              |              | 100.0%       |              |             | 100.0%        |
|                                | SVP Telecom              |              |              |              |              | 90.4%        | 9.6%        | 100.0%        |
| <b>Allocation per Division</b> |                          | <b>24.9%</b> | <b>20.4%</b> | <b>19.1%</b> | <b>17.2%</b> | <b>16.3%</b> | <b>2.1%</b> | <b>100.0%</b> |

Values based on 12 months ending 10/31/21 and 10/31/22

## Sales Revenue Allocator

Fiscal Year 2024

All Divisions

|                                     | Electric       | Gas           | Water         | Wastewater    | Telecom       | Total          |
|-------------------------------------|----------------|---------------|---------------|---------------|---------------|----------------|
| Sales Revenue - 2021                | \$ 142,669,122 | \$ 36,660,479 | \$ 18,622,456 | \$ 20,812,692 | \$ 33,409,740 | \$ 252,174,489 |
| Sales Revenue - 2022                | \$ 165,763,554 | \$ 45,088,738 | \$ 19,260,365 | \$ 21,399,995 | \$ 35,335,580 | \$ 286,848,233 |
| 2-year average                      | \$ 154,216,338 | \$ 40,874,609 | \$ 18,941,411 | \$ 21,106,344 | \$ 34,372,660 | \$ 269,511,361 |
| <b>Allocation per Division</b>      | <b>57.2%</b>   | <b>15.2%</b>  | <b>7.0%</b>   | <b>7.8%</b>   | <b>12.8%</b>  | <b>100.0%</b>  |
| <b>Allocation per Regulated Div</b> | <b>66.1%</b>   | <b>15.9%</b>  | <b>8.5%</b>   | <b>9.5%</b>   |               | <b>100.0%</b>  |

Values based on 12 months ending 10/31/21 and 10/31/22

## Straight-Time Payroll Hours Allocator

Fiscal Year 2024

All Divisions

|                                | Electric     | Gas          | Water        | Wastewater   | Telecom      | Total         |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Manhours by Division - 2021    | 180,558      | 145,041      | 123,917      | 113,644      | 115,236      | 678,396       |
| Manhours by Division - 2022    | 184,939      | 144,063      | 127,296      | 110,918      | 115,962      | 683,178       |
| 2-year average                 | 182,749      | 144,552      | 125,607      | 112,281      | 115,599      | 680,787       |
| <b>Allocation per Division</b> | <b>26.8%</b> | <b>21.2%</b> | <b>18.5%</b> | <b>16.5%</b> | <b>17.0%</b> | <b>100.0%</b> |

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/21 and 10/31/22*  
*All employees (FT, PT & temps)*

**Engineering Allocator****Fiscal Year 2024****All Divisions**

|                                      | <b>Electric</b> | <b>Gas</b>   | <b>Water</b> | <b>Wastewater</b> | <b>Total</b>  | <b># Reports</b> |
|--------------------------------------|-----------------|--------------|--------------|-------------------|---------------|------------------|
| Dept 200 Manhours by Division - 2021 | 7,489           | 7,489        | 5,418        | 6,694             | 27,090        |                  |
| Dept 200 Manhours by Division - 2022 | 8,289           | 8,230        | 6,784        | 5,407             | 28,710        |                  |
| 2-year average                       | 28.3%           | 28.2%        | 21.9%        | 21.7%             | 100.0%        | 14               |
| Dept 270 Manhours by Division - 2021 | 3,432           | 2,652        | 557          | 222               | 6,862         |                  |
| Dept 270 Manhours by Division - 2022 | 3,494           | 2,872        | 406          | 169               | 6,941         |                  |
| 2-year average                       | 50.2%           | 40.0%        | 7.0%         | 2.8%              | 100.0%        | 4                |
| <b>Allocation per Division</b>       | <b>33.1%</b>    | <b>30.8%</b> | <b>18.6%</b> | <b>17.5%</b>      | <b>100.0%</b> | <b>18</b>        |

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/21 and 10/31/22*  
*All Department 200, 270 employees (FT, PT & temps)*

## Materials &amp; Supplies Inventory Transactions Allocator

Fiscal Year 2024

All Divisions

|                                     | Electric     | Gas          | Water        | Wastewater   | Telecom     | Total         |
|-------------------------------------|--------------|--------------|--------------|--------------|-------------|---------------|
| Purchases                           | 9,645        | 5,531        | 6,939        | 6,686        | -           | 28,801        |
| Receipts                            | 442          | 236          | 376          | 105          | -           | 1,159         |
| Issues, returns, physical inventory | 782          | 410          | 544          | 116          | -           | 1,852         |
| Transfers/Returns                   | 16           | 36           | -            | -            | -           | 52            |
| Physical Inventory Adjustments      | 2,718        | 1,264        | 1,214        | 1,070        | -           | 6,266         |
| 2022 Division totals                | 13,603       | 7,477        | 9,073        | 7,977        | -           | 38,130        |
| 2021 Division totals                | 12,581       | 7,365        | 7,839        | 7,162        | -           | 34,947        |
| 2020 Division totals                | 29,591       | 8,834        | 12,378       | 7,518        | -           | 58,321        |
| 3-year average                      | 18,592       | 7,892        | 9,763        | 7,552        | -           | 43,799        |
| <b>Allocation per Division</b>      | <b>42.5%</b> | <b>18.0%</b> | <b>22.3%</b> | <b>17.2%</b> | <b>0.0%</b> | <b>100.0%</b> |

*Inventory Transactions based on 12 months ending 10/31/21 and 10/31/22 (no office supplies )*

*Telecom Transactions handled through Telecom Field Service Stores*

*Changed from 2-year to 3-year average due to migrating to a different system in 2021. 3-year average smooths out differences*

## General Ledger Transactions Allocator

Fiscal Year 2024

All Divisions

|                                 | Electric | Gas     | Water   | Wastewater | Telecom | Total     |
|---------------------------------|----------|---------|---------|------------|---------|-----------|
| 2022 G/L Transactions-12 months | 362,328  | 187,349 | 200,888 | 199,914    | 193,019 | 1,143,498 |
| 2021 G/L Transactions-12 months | 551,001  | 200,472 | 237,445 | 214,782    | 209,438 | 1,413,138 |
| 2-year average                  | 456,665  | 193,911 | 219,167 | 207,348    | 201,229 | 1,278,318 |
|                                 | 35.7%    | 15.2%   | 17.1%   | 16.2%      | 15.7%   | 100.0%    |

|                                |      | Electric     | Gas          | Water        | Wastewater   | Telecom      | Total         |
|--------------------------------|------|--------------|--------------|--------------|--------------|--------------|---------------|
| Fixed Assets                   | 0.12 | 57.4%        | 16.9%        | 10.6%        | 8.1%         | 7.1%         | 100.0%        |
| Number of customers            | 0.05 | 21.7%        | 20.0%        | 22.4%        | 18.1%        | 17.8%        | 100.0%        |
| G/L Transactions-2 yr avg      | 0.83 | 35.7%        | 15.2%        | 17.1%        | 16.2%        | 15.7%        | 100.0%        |
| <b>Allocation per Division</b> |      | <b>37.6%</b> | <b>15.6%</b> | <b>16.6%</b> | <b>15.3%</b> | <b>14.9%</b> | <b>100.0%</b> |

General Ledger Transactions based on 12 months ending 10/31/21 and 10/31/22

## Utility Services Allocator

Fiscal Year 2024

All Divisions

| Service Month                                      | Electric     | Gas          | Water        | Wastewater   | Cable        | Telephone   | Telecom      | Total         |
|--|--------------|--------------|--------------|--------------|--------------|-------------|--------------|---------------|
| Nov-21   | 36,588       | 33,879       | 37,769       | 30,486       | 27,565       | 3,067       | 30,632       | 169,354       |
| Dec-21   | 36,651       | 33,939       | 37,836       | 30,536       | 27,519       | 3,038       | 30,557       | 169,519       |
| Jan-22   | 36,672       | 33,988       | 37,902       | 30,583       | 27,492       | 3,014       | 30,506       | 169,651       |
| Feb-22   | 36,714       | 34,173       | 37,938       | 30,640       | 27,490       | 2,993       | 30,483       | 169,948       |
| Mar-22   | 36,721       | 33,986       | 37,988       | 30,678       | 27,406       | 2,982       | 30,388       | 169,761       |
| Apr-22   | 36,740       | 33,951       | 38,006       | 30,685       | 27,387       | 2,966       | 30,353       | 169,735       |
| May-22   | 36,803       | 33,929       | 38,049       | 30,714       | 27,302       | 2,951       | 30,253       | 169,748       |
| Jun-22   | 36,813       | 33,956       | 38,121       | 30,747       | 27,210       | 2,929       | 30,139       | 169,776       |
| Jul-22   | 36,843       | 33,924       | 38,130       | 30,760       | 27,153       | 2,926       | 30,079       | 169,736       |
| Aug-22   | 36,892       | 33,933       | 38,182       | 30,794       | 27,089       | 2,911       | 30,000       | 169,801       |
| Sep-22   | 36,861       | 33,915       | 38,168       | 30,769       | 27,028       | 2,693       | 29,721       | 169,434       |
| Oct-22   | 36,907       | 34,018       | 38,228       | 30,824       | 26,911       | 2,379       | 29,290       | 169,267       |
| 12 mo avg through Oct 2022                         | 36,767       | 33,966       | 38,026       | 30,685       | 27,296       | 2,904       | 30,200       | 169,644       |
| 12 mo avg through Oct 2021                         | 36,352       | 33,766       | 37,480       | 30,274       | 27,423       | 3,175       | 30,597       | 168,469       |
| Electric weighting for rate complexity             | 1.25         |              |              |              |              |             |              |               |
| 2-year average with weighting                      | 91,399       | 67,732       | 75,506       | 60,959       | 54,719       | 6,079       | 60,797       | 356,392       |
| 2-year average without weighting                   | 73,119       | 67,732       | 75,506       | 60,959       | 54,719       | 6,079       | 60,797       | 338,113       |
| <b>Allocation per Division (with weighting)</b>    | <b>25.6%</b> | <b>19.0%</b> | <b>21.2%</b> | <b>17.1%</b> | <b>15.4%</b> | <b>1.7%</b> | <b>17.1%</b> | <b>100.0%</b> |
| <b>Allocation per Division (without weighting)</b> | <b>21.7%</b> | <b>20.0%</b> | <b>22.3%</b> | <b>18.0%</b> | <b>16.2%</b> | <b>1.8%</b> | <b>18.0%</b> | <b>100.0%</b> |

Source - Monthly Stat Reports

## Number of Customers Allocator

Fiscal Year 2024

All Divisions

| Month                          | Electric     | Gas          | Water        | Wastewater   | Cable        | Telephone   | Telecom      | Total         |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|---------------|
| Nov-21                         | 36,588       | 33,879       | 37,769       | 30,486       | 27,565       | 3,067       | 30,632       | 169,354       |
| Dec-21                         | 36,651       | 33,939       | 37,836       | 30,536       | 27,519       | 3,038       | 30,557       | 169,519       |
| Jan-22                         | 36,672       | 33,988       | 37,902       | 30,583       | 27,492       | 3,014       | 30,506       | 169,651       |
| Feb-22                         | 36,714       | 34,173       | 37,938       | 30,640       | 27,490       | 2,993       | 30,483       | 169,948       |
| Mar-22                         | 36,721       | 33,998       | 37,988       | 30,678       | 27,406       | 2,982       | 30,388       | 169,773       |
| Apr-22                         | 36,740       | 33,963       | 38,006       | 30,685       | 27,387       | 2,966       | 30,353       | 169,747       |
| May-22                         | 36,803       | 33,941       | 38,049       | 30,714       | 27,302       | 2,951       | 30,253       | 169,760       |
| Jun-22                         | 36,813       | 33,956       | 38,121       | 30,747       | 27,210       | 2,929       | 30,139       | 169,776       |
| Jul-22                         | 36,843       | 33,924       | 38,130       | 30,760       | 27,153       | 2,926       | 30,079       | 169,736       |
| Aug-22                         | 36,892       | 33,933       | 38,182       | 30,794       | 27,089       | 2,911       | 30,000       | 169,801       |
| Sep-22                         | 36,861       | 33,915       | 38,168       | 30,769       | 27,028       | 2,693       | 29,721       | 169,434       |
| Oct-22                         | 36,907       | 34,018       | 38,228       | 30,824       | 26,911       | 2,379       | 29,290       | 169,267       |
| 12-mo avg through Oct 2022     | 36,767       | 33,969       | 38,026       | 30,685       | 27,296       | 2,904       | 30,200       | 169,647       |
| <b>Allocation per Division</b> | <b>21.7%</b> | <b>20.0%</b> | <b>22.4%</b> | <b>18.1%</b> | <b>16.1%</b> | <b>1.7%</b> | <b>17.8%</b> | <b>100.0%</b> |

Source - Monthly Stat Reports



## Commercial and Industrial Customer Number Allocator

Fiscal Year 2024

All Divisions

| Month   | Electric     | Gas          | Water        | Wastewater   | Telecom     | Total         |
|---|--------------|--------------|--------------|--------------|-------------|---------------|
| Nov-21  | 6,073        | 3,710        | 3,951        | 3,156        | 4,310       | 21,200        |
| Dec-21  | 6,084        | 3,705        | 3,960        | 3,155        | 4,315       | 21,219        |
| Jan-22  | 6,088        | 3,718        | 3,981        | 3,168        | 4,307       | 21,262        |
| Feb-22  | 6,103        | 3,733        | 3,973        | 3,174        | 4,328       | 21,311        |
| Mar-22  | 6,106        | 3,716        | 3,985        | 3,173        | 4,340       | 21,320        |
| Apr-22  | 6,125        | 3,705        | 4,003        | 3,183        | 4,353       | 21,369        |
| May-22  | 6,130        | 3,709        | 4,012        | 3,185        | 4,360       | 21,396        |
| Jun-22  | 6,134        | 3,717        | 4,047        | 3,190        | 4,367       | 21,455        |
| Jul-22  | 6,160        | 3,705        | 4,040        | 3,190        | 4,379       | 21,474        |
| Aug-22  | 6,173        | 3,702        | 4,046        | 3,188        | 4,408       | 21,517        |
| Sep-22  | 6,167        | 3,694        | 4,041        | 3,174        | 4,416       | 21,492        |
| Oct-22  | 6,163        | 3,703        | 4,048        | 3,176        | 4,421       | 21,511        |
| 12-mo avg ending Oct 2022                         | 6,126        | 3,710        | 4,007        | 3,176        | 4,359       | 21,377        |
| Applied .5 weighting to Wt, Ww,<br>.15 to Telecom | 6,126        | 3,710        | 2,004        | 1,588        | 654         | 14,081        |
| <b>Allocation per Division</b>                    | <b>43.6%</b> | <b>26.3%</b> | <b>14.2%</b> | <b>11.3%</b> | <b>4.6%</b> | <b>100.0%</b> |

Source - Monthly Stat Reports

## Telecom Truck Rolls Allocator

Fiscal Year 2024

All Divisions

|                                  | Electric    | Gas         | Water       | Wastewater  | Cable        | Telephone    | Telecom       | Total         |
|----------------------------------|-------------|-------------|-------------|-------------|--------------|--------------|---------------|---------------|
| 12 month totals through Oct 2022 | -           | -           | -           | -           | 12,418       | 1,568        | 13,986        | 13,986        |
| <b>Allocation per Division</b>   | <b>0.0%</b> | <b>0.0%</b> | <b>0.0%</b> | <b>0.0%</b> | <b>88.8%</b> | <b>11.2%</b> | <b>100.0%</b> | <b>100.0%</b> |

Source - ETI

## IT Functional Assignment Allocator

Fiscal Year 2024

All Divisions

|                     |                                | Electric     | Gas          | Water        | Wastewater   | Cable        | Telephone   | Total         |
|---------------------|--------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|---------------|
| <u>% time spent</u> |                                |              |              |              |              |              |             |               |
| 2.0%                | Admin                          | 26.9%        | 17.9%        | 18.3%        | 18.7%        | 16.0%        | 2.2%        | 100.0%        |
| 4.7%                | Human Resources                | 26.8%        | 21.2%        | 18.5%        | 16.5%        | 15.5%        | 1.5%        | 100.0%        |
| 10.4%               | Engineering                    | 33.1%        | 30.8%        | 18.6%        | 17.5%        | 0.0%         | 0.0%        | 100.0%        |
| 13.3%               | Distribution                   | 38.0%        | 24.2%        | 22.2%        | 14.9%        | 0.6%         | 0.0%        | 100.0%        |
| 7.9%                | Telecom                        | 0.0%         | 0.0%         | 0.0%         | 0.0%         | 90.1%        | 9.9%        | 100.0%        |
| 13.6%               | Finance, Accounting, Billing   | 34.7%        | 16.3%        | 17.6%        | 15.7%        | 11.1%        | 4.5%        | 100.0%        |
| 14.9%               | Operations                     | 32.9%        | 29.8%        | 23.7%        | 12.8%        | 0.8%         | 0.0%        | 100.0%        |
| 2.4%                | Business Development           | 36.2%        | 27.1%        | 14.1%        | 12.6%        | 8.1%         | 1.9%        | 100.0%        |
| 16.0%               | Customer Service               | 27.9%        | 17.2%        | 14.8%        | 11.6%        | 25.9%        | 2.6%        | 100.0%        |
| <b>85.3%</b>        | <b>Allocation per Division</b> | <b>29.7%</b> | <b>20.9%</b> | <b>17.3%</b> | <b>13.1%</b> | <b>16.7%</b> | <b>2.3%</b> | <b>100.0%</b> |

Source - Management (IT function report)

## System Operations Allocator

Fiscal Year 2024

All Divisions

|                                | Electric     | Gas          | Water        | Wastewater  | Cable       | Telephone   | Telecom     | Total         |
|--------------------------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|---------------|
| Kelly                          | 35%          | 20%          | 35%          | 10%         | 0%          | 0%          | 0%          | 100%          |
| Jeff                           | 35%          | 20%          | 35%          | 10%         | 0%          | 0%          | 0%          | 100%          |
| Casey                          | 38%          | 15%          | 42%          | 5%          | 0%          | 0%          | 0%          | 100%          |
| Jody                           | 35%          | 25%          | 35%          | 5%          | 0%          | 0%          | 0%          | 100%          |
| Mark                           | 37%          | 18%          | 35%          | 10%         | 0%          | 0%          | 0%          | 100%          |
| Ashley                         | 35%          | 15%          | 40%          | 10%         | 0%          | 0%          | 0%          | 100%          |
| Ronnie                         | 35%          | 25%          | 30%          | 10%         | 0%          | 0%          | 0%          | 100%          |
| AVG                            |              |              |              |             |             |             |             |               |
| <b>Allocation per Division</b> | <b>35.7%</b> | <b>19.7%</b> | <b>36.0%</b> | <b>8.6%</b> | <b>0.0%</b> | <b>0.0%</b> | <b>0.0%</b> | <b>100.0%</b> |

Source - Systems dispatch time study

## General Marketing Need Allocator

Fiscal Year 2024

All Divisions

|                                | Electric     | Gas          | Water        | Wastewater   | Telecom      | Total         |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| General Marketing Need         | 28.0%        | 28.0%        | 14.0%        | 14.0%        | 16.0%        | 100.0%        |
| <b>Allocation per Division</b> | <b>28.0%</b> | <b>28.0%</b> | <b>14.0%</b> | <b>14.0%</b> | <b>16.0%</b> | <b>100.0%</b> |

*Source - Management estimate*

## Number of Meters Allocator

Fiscal Year 2024

All Divisions

|                                      | Electric    | Gas          | Water        | Wastewater   | Cable       | Telephone   | Telecom     | Total         |
|--------------------------------------|-------------|--------------|--------------|--------------|-------------|-------------|-------------|---------------|
| <b>Meter Count - 2022</b>            |             |              |              |              |             |             |             |               |
| Total AMI readings                   | 38,561      | 10,105       | 4,791        | 4,236        |             |             |             | 57,693        |
| Total Handheld meters read per year  | 660         | 291,828      | 255,144      | 203,056      |             |             |             | 750,688       |
| Meter Count - ProGas-2021            |             | 40,195       |              |              |             |             |             | 40,195        |
| Degree of difficulty multiplier*     |             | 1.2          | 1.2          |              |             |             |             |               |
| Weighted Meter Count                 | 39,221      | 342,128      | 259,935      | 207,292      |             |             | -           | 848,576       |
| Water/Wastewater Customer 2022 split |             |              | 56.0%        | 44.0%        |             |             |             |               |
| <b>Allocation per Division</b>       | <b>4.7%</b> | <b>40.3%</b> | <b>30.6%</b> | <b>24.4%</b> | <b>0.0%</b> | <b>0.0%</b> | <b>0.0%</b> | <b>100.0%</b> |

Meter count as of 11/01/22

\*Multiplier applied to ProGas and Water

## Call Types and Duration Allocator

Fiscal Year 2024

All Divisions

|  | Electric     | Gas          | Water        | Wastewater  | Telecom      | Total         |
|--|--------------|--------------|--------------|-------------|--------------|---------------|
| 2022 total minutes-12 months                     | 134,410      | 69,808       | 58,775       | 42,679      | 147,314      | 452,987       |
| 2021 total minutes-12 months (revised based on t | 121,625      | 61,092       | 51,345       | 37,187      | 161,958      | 433,206       |
| 2-year average                                   | 128,018      | 65,450       | 55,060       | 39,933      | 154,636      | 443,098       |
| <b>Allocation per Division</b>                   | <b>28.9%</b> | <b>14.8%</b> | <b>12.4%</b> | <b>9.0%</b> | <b>34.9%</b> | <b>100.0%</b> |

12 month history through Oct 2021 and Oct 2022

Source - Call types &amp; duration time study

## Service Order Manhours Allocator

Fiscal Year 2024

All Divisions

|                                | Electric     | Gas          | Water        | Wastewater  | Telecom     | Total         |
|--------------------------------|--------------|--------------|--------------|-------------|-------------|---------------|
| Field service time study-2022  | 2,158        | 4,820        | 1,832        | 916         | -           | 9,726         |
| Field service time study-2021  | 2,050        | 5,904        | 2,154        | 1,077       | -           | 11,186        |
| 2-year average                 | 2,104        | 5,361        | 1,993        | 997         | -           | 10,456        |
| <b>Allocation per Division</b> | <b>20.1%</b> | <b>51.3%</b> | <b>19.1%</b> | <b>9.5%</b> | <b>0.0%</b> | <b>100.0%</b> |

12 month history through Oct 2021 and Oct 2022

Source - Field Service order count



**Miles of Underground Services**

**Fiscal Year 2024**

**All Divisions**

|                                | <b>Electric</b> | <b>Gas</b>   | <b>Water</b> | <b>Wastewater</b> | <b>Cable</b> | <b>Telephone</b> | <b>Telecom</b> | <b>Total</b>  |
|--------------------------------|-----------------|--------------|--------------|-------------------|--------------|------------------|----------------|---------------|
| Length in Miles                | 561.6           | 1,535.3      | 1,189.1      | 854.9             | 593.4        | -                | 593.4          | 4,734.3       |
| <b>Allocation per Division</b> | <b>11.9%</b>    | <b>32.4%</b> | <b>25.1%</b> | <b>18.1%</b>      | <b>12.5%</b> | <b>0.0%</b>      | <b>12.5%</b>   | <b>100.0%</b> |

*Services as of 10/31/2022*

## Departmental Allocators

Fiscal Year 2024

## All Divisions

| Dept | Electric | Gas    | Water  | WWater | Cable  | Telephone | Telecom | Total  |
|------|----------|--------|--------|--------|--------|-----------|---------|--------|
| 10   | 24.9%    | 20.4%  | 19.1%  | 17.2%  | 16.3%  | 2.1%      | 18.4%   | 100.0% |
| 100  | 26.8%    | 21.2%  | 18.5%  | 16.5%  | 15.5%  | 1.5%      | 17.0%   | 100.0% |
| 200  | 33.1%    | 30.8%  | 18.6%  | 17.5%  | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 270  | 50.2%    | 40.0%  | 7.0%   | 2.8%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 310  | 100.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 320  | 11.9%    | 32.4%  | 25.1%  | 18.1%  | 12.5%  | 0.0%      | 12.5%   | 100.0% |
| 330  | 0.0%     | 100.0% | 0.0%   | 0.0%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 350  | 0.0%     | 0.0%   | 56.0%  | 44.0%  | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 360  | 0.0%     | 0.0%   | 100.0% | 0.0%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 390  | 42.5%    | 18.0%  | 22.3%  | 17.2%  | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 398  | 34.4%    | 19.7%  | 20.9%  | 15.9%  | 9.1%   | 0.0%      | 9.1%    | 100.0% |
| 446  | 0.0%     | 0.0%   | 0.0%   | 0.0%   | 88.8%  | 11.2%     | 100.0%  | 100.0% |
| 447  | 0.0%     | 0.0%   | 0.0%   | 0.0%   | 99.4%  | 0.6%      | 100.0%  | 100.0% |
| 480  | 0.0%     | 0.0%   | 0.0%   | 0.0%   | 88.8%  | 11.2%     | 100.0%  | 100.0% |
| 482  | 0.0%     | 0.0%   | 0.0%   | 0.0%   | 90.4%  | 9.6%      | 100.0%  | 100.0% |
| 500  | 29.7%    | 20.9%  | 17.3%  | 13.1%  | 16.7%  | 2.3%      | 19.0%   | 100.0% |
| 600  | 37.6%    | 15.6%  | 16.6%  | 15.3%  | 9.5%   | 5.4%      | 14.8%   | 100.0% |
| 610  | 25.3%    | 18.7%  | 20.8%  | 16.8%  | 16.6%  | 1.8%      | 18.5%   | 100.0% |
| 700  | 31.1%    | 30.0%  | 23.8%  | 13.3%  | 1.8%   | 0.0%      | 1.8%    | 100.0% |
| 710  | 35.7%    | 19.7%  | 36.0%  | 8.6%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 730  | 0.0%     | 0.0%   | 33.3%  | 66.7%  | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 740  | 100.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 750  | 0.0%     | 100.0% | 0.0%   | 0.0%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 790  | 33.0%    | 29.0%  | 22.0%  | 16.0%  | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 810  | 43.6%    | 26.3%  | 14.2%  | 11.3%  | 2.8%   | 1.8%      | 4.6%    | 100.0% |
| 820  | 28.0%    | 28.0%  | 14.0%  | 14.0%  | 14.0%  | 2.0%      | 16.0%   | 100.0% |
| 821  | 0.0%     | 0.0%   | 0.0%   | 0.0%   | 100.0% | 0.0%      | 100.0%  | 100.0% |
| 910  | 26.9%    | 16.2%  | 15.1%  | 11.5%  | 27.6%  | 2.7%      | 30.3%   | 100.0% |
| 912  | 21.7%    | 20.0%  | 22.3%  | 18.0%  | 16.2%  | 1.8%      | 18.0%   | 100.0% |
| 916  | 28.9%    | 14.8%  | 12.4%  | 9.0%   | 31.8%  | 3.1%      | 34.9%   | 100.0% |
| 945  | 20.1%    | 51.3%  | 19.1%  | 9.5%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 960  | 4.7%     | 40.3%  | 30.6%  | 24.4%  | 0.0%   | 0.0%      | 0.0%    | 100.0% |
| 990  | 0.0%     | 100.0% | 0.0%   | 0.0%   | 0.0%   | 0.0%      | 0.0%    | 100.0% |

Jackson Energy Authority

Fiscal Year 2022 Allocators

Telecommunications Business Units  
Intra-Division Allocators

| Reference |  | Cable &<br>Internet | Telephone | Total<br>Telecom |
|-----------|--|---------------------|-----------|------------------|
| Page      |  |                     |           |                  |
| d-2       | <b>General Allocator</b>                               | 16.3%               | 2.1%      | 18.4%            |
| d-2       | <b>Telecom General Allocator</b>                       | 88.4%               | 11.6%     | 100.0%           |
| d-3       | <b>Sales Revenue</b>                                   | 12.1%               | 0.7%      | 12.8%            |
| d-4       | <b>Straight-Time Payroll Hours</b>                     | 15.6%               | 1.4%      | 17.0%            |
| d-5       | <b>Engineering</b>                                     | 0.0%                | 0.0%      | 0.0%             |
| d-6       | <b>Materials &amp; Supplies Inventory Transactions</b> | 0.0%                | 0.0%      | 0.0%             |
| d-7       | <b>General Ledger Transactions</b>                     | 9.5%                | 5.4%      | 14.9%            |
| d-8       | <b>Utility Services</b>                                | 16.2%               | 1.8%      | 18.0%            |
| d-9       | <b>Number of Customers</b>                             | 16.1%               | 1.7%      | 17.8%            |
| d-10      | <b>Commercial, Industrial Customer Number</b>          | 2.8%                | 1.8%      | 4.6%             |
| d-11      | <b>Telecom Truck Rolls</b>                             | 88.8%               | 11.2%     | 100.0%           |
| d-12      | <b>IT Functions</b>                                    | 16.7%               | 2.3%      | 19.0%            |
| d-13      | <b>System Operations</b>                               | 0.0%                | 0.0%      | 0.0%             |
| d-14      | <b>General Marketing Need</b>                          | 14.0%               | 2.0%      | 16.0%            |
| d-15      | <b>Number of Meters</b>                                | 0.0%                | 0.0%      | 0.0%             |
| d-16      | <b>Call Types and Duration</b>                         | 31.8%               | 3.1%      | 34.9%            |
| d-17      | <b>Service Order Manhours</b>                          | 0.0%                | 0.0%      | 0.0%             |
| d-18      | <b>Miles of Underground Services</b>                   | 12.5%               | 0.0%      | 12.5%            |
|           | <b>Joint Plant Owned</b>                               | 0.0%                | 0.0%      | 0.0%             |

## General Allocator

Fiscal Year 2024

All Divisions

| Dept#                            | Name                     | Cable        | Telephone    | Total Telecom |
|----------------------------------|--------------------------|--------------|--------------|---------------|
|                                  | Chief Financial Officer  | 10.9%        | 4.4%         |               |
|                                  | Chief Operations Officer | 2.8%         | 0.2%         |               |
|                                  | Chief Customer Officer   | 25.9%        | 2.6%         |               |
|                                  | Chief Technology Officer | 16.7%        | 2.3%         |               |
|                                  | SVP Electric             |              |              |               |
|                                  | SVP Gas                  |              |              |               |
|                                  | SVP Water                |              |              |               |
|                                  | SVP Wastewater           |              |              |               |
|                                  | SVP Telecom              | 90.4%        | 9.6%         |               |
| <b>Allocation per Division</b>   |                          | <b>16.3%</b> | <b>2.1%</b>  | <b>18.4%</b>  |
| <b>Telecom General Allocator</b> |                          | <b>88.4%</b> | <b>11.6%</b> | <b>100.0%</b> |

Values based on 12 months ending 10/31/21 and 10/31/22

## Sales Revenue Allocator

Fiscal Year 2024

Telecommunications Business Units  
Intra-Division Allocators

|   | Cable &<br>Internet |              | Telephone |             | Total<br>Telecom |
|---|---------------------|--------------|-----------|-------------|------------------|
| Sales Revenue - 2021                    | \$                  | 31,438,872   | \$        | 1,970,868   | \$ 33,409,740    |
| Sales Revenue - 2022                    | \$                  | 33,415,192   | \$        | 1,920,388   | \$ 35,335,580    |
| 2-year average                          | \$                  | 32,427,032   | \$        | 1,945,628   | \$ 34,372,660    |
| <b>Telecom Intra-Division Allocator</b> |                     | <b>12.1%</b> |           | <b>0.7%</b> | <b>12.8%</b>     |
| <b>Telecom Sales Revenue</b>            |                     | <b>94.3%</b> |           | <b>5.7%</b> | <b>100.0%</b>    |

Values based on 12 months ending 10/31/21 and 10/31/22

# **Straight-Time Payroll Hours Allocator**

**Fiscal Year 2024**

## **Telecommunications Business Units Intra-Division Allocators**

|  | <b>Cable &amp;<br/>Internet</b> | <b>Telephone</b> | <b>Total<br/>Telecom</b> |
|--|---------------------------------|------------------|--------------------------|
| Manhours by Division - 2021                | 105,273                         | 9,963            | 115,236                  |
| Manhours by Division - 2022                | 106,300                         | 9,662            | 115,962                  |
| 2-year average                             | 105,787                         | 9,813            | 115,599                  |
| <b>Telecom Intra-Division Allocator</b>    | <b>15.6%</b>                    | <b>1.4%</b>      | <b>17.0%</b>             |
| <b>Telecom Straight-Time Payroll Hours</b> | <b>91.5%</b>                    | <b>8.5%</b>      | <b>100.0%</b>            |

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/21 and 10/31/22  
All employees (FT, PT & temps)*

## Engineering Allocator

Fiscal Year 2024

### Telecommunications Business Units Intra-Division Allocators

|                                      | Cable &<br>Internet | Telephone   | Telecom     | Total         | # Reports |
|--------------------------------------|---------------------|-------------|-------------|---------------|-----------|
| Dept 200 Manhours by Division - 2021 | 0                   | 0           | 0           | 27,090        |           |
| Dept 200 Manhours by Division - 2022 | 0                   | 0           | 0           | 28,710        |           |
| 2-year average                       | 0.0%                | 0.0%        | 0.0%        | 100.0%        | 14        |
| Dept 270 Manhours by Division - 2021 | 0                   | 0           | 0           | 6,862         |           |
| Dept 270 Manhours by Division - 2022 | 0                   | 0           | 0           | 6,941         |           |
| 2-year average                       | 0.0%                | 0.0%        | 0.0%        | 100.0%        | 4         |
| <b>Allocation per Division</b>       | <b>0.0%</b>         | <b>0.0%</b> | <b>0.0%</b> | <b>100.0%</b> | <b>18</b> |

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/21 and 10/31/22  
All Department 200, 270 employees (FT, PT & temps)*

## Materials &amp; Supplies Inventory Transactions Allocator

Fiscal Year 2024

Telecommunications Business Units  
Intra-Division Allocators

|   | Cable &<br>Internet | Telephone   | Total<br>Telecom |
|---|---------------------|-------------|------------------|
| Purchases                               | -                   | -           | -                |
| Receipts                                | -                   | -           | -                |
| Issues, returns, physical inventory     | -                   | -           | -                |
| Transfers/Returns                       | -                   | -           | -                |
| Physical Inventory Adjustments          | -                   | -           | -                |
| 2022 Division totals                    | -                   | -           | -                |
| 2021 Division totals                    | -                   | -           | -                |
| 2020 Division totals                    | -                   | -           | -                |
| 3-year average                          | -                   | -           | -                |
| <b>Telecom Intra-Division Allocator</b> | <b>0.0%</b>         | <b>0.0%</b> | <b>0.0%</b>      |
| <b>Telecom M &amp; S Transactions</b>   | <b>0.0%</b>         | <b>0.0%</b> | <b>0.0%</b>      |

*Telecom Transactions handled through Telecom Field Service Stores*

*Changed from 2-year to 3-year average due to migrating to a different system in 2021. 3-year average smooths out differences*



## General Ledger Transactions Allocator

Fiscal Year 2024

### Telecommunications Business Units Intra-Division Allocators

|                                 | Telephone | Telecom | Total     |
|---------------------------------|-----------|---------|-----------|
| 2022 G/L Transactions-12 months | 78,887    | 193,019 | 1,143,498 |
| 2021 G/L Transactions-12 months | 83,377    | 209,438 | 1,413,138 |
| 2-year average                  | 81,132    | 201,229 | 1,278,318 |
|                                 | 6.3%      | 15.7%   | 100.0%    |

|                                |      | Telephone   | Telecom      | Total         |
|--------------------------------|------|-------------|--------------|---------------|
| Fixed Assets                   | 0.12 | 0.0%        | 7.1%         | 100.0%        |
| Number of customers            | 0.05 | 1.7%        | 17.8%        | 100.0%        |
| G/L Transactions-2 yr avg      | 0.83 | 6.3%        | 15.7%        | 100.0%        |
| <b>Allocation per Division</b> |      | <b>5.4%</b> | <b>14.9%</b> | <b>100.0%</b> |

*General Ledger Transactions based on 12 months ending 10/31/21 and 10/31/22*

## Utility Services Allocator

Fiscal Year 2024

Telecommunications Business Units  
Intra-Division Allocators

| Service Month                               | Cable &<br>Internet | Telephone | Total<br>Telecom | Total   |
|---|---------------------|-----------|------------------|---------|
| Nov-21                                      | 27,565              | 3,067     | 30,632           | 169,354 |
| Dec-21                                      | 27,519              | 3,038     | 30,557           | 169,519 |
| Jan-22                                      | 27,492              | 3,014     | 30,506           | 169,651 |
| Feb-22                                      | 27,490              | 2,993     | 30,483           | 169,948 |
| Mar-22                                      | 27,406              | 2,982     | 30,388           | 169,761 |
| Apr-22                                      | 27,387              | 2,966     | 30,353           | 169,735 |
| May-22                                      | 27,302              | 2,951     | 30,253           | 169,748 |
| Jun-22                                      | 27,210              | 2,929     | 30,139           | 169,776 |
| Jul-22                                      | 27,153              | 2,926     | 30,079           | 169,736 |
| Aug-22                                      | 27,089              | 2,911     | 30,000           | 169,801 |
| Sep-22                                      | 27,028              | 2,693     | 29,721           | 169,434 |
| Oct-22                                      | 26,911              | 2,379     | 29,290           | 169,267 |
| 12 month average through Oct 2022           | 27,296              | 2,904     | 30,200           | 169,644 |
| 12 month average through Oct 2021           | 27,423              | 3,175     | 30,597           | 168,469 |
| Electric weighting for rate complexity      | 1.25                |           |                  |         |
| 0   | -                   |           |                  |         |
| 2-year average                              | 54,719              | 6,079     | 60,797           | 356,393 |
| Telecom Intra-Division Allocator            | 15.4%               | 1.7%      | 17.1%            | 100.0%  |
| Allocation per Division (without weighting) | 0.1%                | 1.8%      | 18.0%            | 100.0%  |
| Telecom Utility Services                    | 90.0%               | 10.0%     | 100.0%           |         |

Source - Monthly Stat Reports

**Number of Customers Allocator**

**Fiscal Year 2024**

**Telecommunications Business Units  
Intra-Division Allocators**

| <b>Month</b>                            | <b>Cable &amp;<br/>Internet</b> | <b>Telephone</b> | <b>Total<br/>Telecom</b> |
|---|---------------------------------|------------------|--------------------------|
| Nov-21                                  | 27,565                          | 3,067            | 30,632                   |
| Dec-21                                  | 27,519                          | 3,038            | 30,557                   |
| Jan-22                                  | 27,492                          | 3,014            | 30,506                   |
| Feb-22                                  | 27,490                          | 2,993            | 30,483                   |
| Mar-22                                  | 27,406                          | 2,982            | 30,388                   |
| Apr-22                                  | 27,387                          | 2,966            | 30,353                   |
| May-22                                  | 27,302                          | 2,951            | 30,253                   |
| Jun-22                                  | 27,210                          | 2,929            | 30,139                   |
| Jul-22                                  | 27,153                          | 2,926            | 30,079                   |
| Aug-22                                  | 27,089                          | 2,911            | 30,000                   |
| Sep-22                                  | 27,028                          | 2,693            | 29,721                   |
| Oct-22                                  | 26,911                          | 2,379            | 29,290                   |
| 12-month average through Oct 2021       | 27,296                          | 2,904            | 30,200                   |
| <b>Telecom Intra-Division Allocator</b> | <b>16%</b>                      | <b>2%</b>        | <b>18%</b>               |
| <b>Telecom Number of Customers</b>      | <b>90.4%</b>                    | <b>9.6%</b>      | <b>100.0%</b>            |

Source - Monthly Stat Reports

## Commercial and Industrial Customer Number Allocator

Fiscal Year 2024

Telecommunications Business Units  
Intra-Division Allocators

| Month   | Cable &<br>Internet | Telephone    | Total<br>Telecom |
|---|---------------------|--------------|------------------|
| Nov-21  | 2,607               | 1,703        | 4,310            |
| Dec-21  | 2,611               | 1,704        | 4,315            |
| Jan-22  | 2,610               | 1,697        | 4,307            |
| Feb-22  | 2,626               | 1,702        | 4,328            |
| Mar-22  | 2,636               | 1,704        | 4,340            |
| Apr-22  | 2,643               | 1,710        | 4,353            |
| May-22  | 2,652               | 1,708        | 4,360            |
| Jun-22  | 2,655               | 1,712        | 4,367            |
| Jul-22  | 2,661               | 1,718        | 4,379            |
| Aug-22  | 2,680               | 1,728        | 4,408            |
| Sep-22  | 2,689               | 1,727        | 4,416            |
| Oct-22  | 2,691               | 1,730        | 4,421            |
| 12-month average ending Oct 2022              | 2,647               | 1,712        | 4,359            |
| .15 weighting applied to Telecom              | 397                 | 257          | 654              |
| <b>Telecom Intra-Division Allocator</b>       | <b>2.8%</b>         | <b>1.8%</b>  | <b>4.6%</b>      |
| <b>TC Commercial, Industrial Customer No.</b> | <b>60.7%</b>        | <b>39.3%</b> | <b>100.0%</b>    |

Source - Monthly Stat Reports

**Telecom Truck Rolls Allocator**

**Fiscal Year 2024**

**Telecommunications Business Units  
Intra-Division Allocators**

|   | <b>Cable &amp;<br/>Internet</b> | <b>Telephone</b> | <b>Total<br/>Telecom</b> |
|---|---------------------------------|------------------|--------------------------|
| 12 month totals through Oct 2022        | 12,418                          | 1,568            | 13,986                   |
| <b>Telecom Intra-Division Allocator</b> | <b>88.8%</b>                    | <b>11.2%</b>     | <b>100.0%</b>            |
| <b>Telecom Truck Rolls</b>              | <b>88.8%</b>                    | <b>11.2%</b>     | <b>100.0%</b>            |

*Source - ETI*

## IT Functional Assignment Allocator

Fiscal Year 2024

### Telecommunications Business Units Intra-Division Allocators

| <u>% time spent</u> |                                | <b>Cable</b> | <b>Telephone</b> | <b>Total Telecom</b> |
|---------------------|--------------------------------|--------------|------------------|----------------------|
| 2.0%                | Admin                          | 16.0%        | 2.2%             | 18.2%                |
| 4.7%                | Human Resources                | 15.5%        | 1.5%             | 17.0%                |
| 10.4%               | Engineering                    | 0.0%         | 0.0%             | 0.0%                 |
| 13.3%               | Distribution                   | 0.6%         | 0.0%             | 0.6%                 |
| 7.9%                | Telecom                        | 90.1%        | 9.9%             | 100.0%               |
| 13.6%               | Finance, Accounting, Billing   | 11.1%        | 4.5%             | 15.7%                |
| 14.9%               | Operations                     | 0.8%         | 0.0%             | 0.8%                 |
| 2.4%                | Business Development           | 8.1%         | 1.9%             | 10.0%                |
| 16.0%               | Customer Service               | 25.9%        | 2.6%             | 28.5%                |
| 85.3%               | <b>Allocation per Division</b> | <b>16.7%</b> | <b>2.3%</b>      | <b>19.0%</b>         |

Source - Management (IT function report)

**System Operations Allocator****Fiscal Year 2024****Telecommunications Business Units  
Intra-Division Allocators**

|                                | <b>Electric</b> | <b>Gas</b>   | <b>Water</b> | <b>Wastewater</b> | <b>Cable</b> | <b>Telephone</b> | <b>Telecom</b> | <b>Total</b>  |
|--------------------------------|-----------------|--------------|--------------|-------------------|--------------|------------------|----------------|---------------|
| Kelly                          | 35%             | 20%          | 35%          | 10%               | 0%           | 0%               | 0%             | 100%          |
| Jeff                           | 35%             | 20%          | 35%          | 10%               | 0%           | 0%               | 0%             | 100%          |
| Casey                          | 38%             | 15%          | 42%          | 5%                | 0%           | 0%               | 0%             | 100%          |
| Jody                           | 35%             | 25%          | 35%          | 5%                | 0%           | 0%               | 0%             | 100%          |
| Mark                           | 37%             | 18%          | 35%          | 10%               | 0%           | 0%               | 0%             | 100%          |
| Ashley                         | 35%             | 15%          | 40%          | 10%               | 0%           | 0%               | 0%             | 100%          |
| Ronnie                         | 35%             | 25%          | 30%          | 10%               | 0%           | 0%               | 0%             | 100%          |
| <b>Allocation per Division</b> | <b>35.7%</b>    | <b>19.7%</b> | <b>36.0%</b> | <b>8.6%</b>       | <b>0.0%</b>  | <b>0.0%</b>      | <b>0.0%</b>    | <b>100.0%</b> |

*Source - Systems dispatch time study*

**General Marketing Need Allocator**

**Fiscal Year 2024**

**Telecommunications Business Units  
Intra-Division Allocators**

|   | <b>Cable &amp;<br/>Internet</b> | <b>Telephone</b> | <b>Total<br/>Telecom</b> |
|---|---------------------------------|------------------|--------------------------|
| General Marketing Need                  | 14.0%                           | 2.0%             | 16.0%                    |
| <b>Telecom Intra-Division Allocator</b> | <b>14.0%</b>                    | <b>2.0%</b>      | <b>16.0%</b>             |
| <b>Telecom Marketing</b>                | <b>87.5%</b>                    | <b>12.5%</b>     | <b>100.0%</b>            |

*Source - Management estimate*



## Number of Meters Allocator

Fiscal Year 2024

Telecommunications Business Units  
Intra-Division Allocators

|                                      | Cable &<br>Internet | Telephone   | Total<br>Telecom |
|--------------------------------------|---------------------|-------------|------------------|
| <b>Meter Count - 2022</b>            |                     |             |                  |
| Total AMI readings                   |                     |             |                  |
| Total Handheld meters read per year  |                     |             |                  |
| Meter Count - ProGas-2021            |                     |             |                  |
| Degree of difficulty multiplier*     |                     |             |                  |
| Weighted Meter Count                 | -                   | -           | -                |
| Water/Wastewater Customer 2022 split |                     |             |                  |
| <b>Allocation per Division</b>       | <b>0.0%</b>         | <b>0.0%</b> | <b>0.0%</b>      |

Meter count as of 11/01/22

## Call Types and Duration Allocator

Fiscal Year 2024

### Telecommunications Business Units Intra-Division Allocators

|   | Cable &<br>Internet | Telephone   | Total<br>Telecom |
|---|---------------------|-------------|------------------|
| 2022 total minutes-12 months                | 133,488             | 13,826      | 147,314          |
| 2021 total minutes-12 months (revised base) | 148,479             | 13,479      | 161,958          |
| 2-year average                              | 140,983             | 13,652      | 154,636          |
| <b>Telecom Intra-Division Allocator</b>     | <b>31.8%</b>        | <b>3.1%</b> | <b>34.9%</b>     |
| <b>Telecom Call Types and Duration</b>      | <b>91.2%</b>        | <b>8.8%</b> | <b>100.0%</b>    |

12 month history through Oct 2021 and Oct 2022

Source - Call types & duration time study

**Service Order Manhours Allocator**

**Fiscal Year 2024**

**Telecommunications Business Units  
Intra-Division Allocators**

|   | <b>Cable &amp;<br/>Internet</b> | <b>Telephone</b> | <b>Total<br/>Telecom</b> |
|---|---------------------------------|------------------|--------------------------|
| Field service time study-2022           | -                               | -                | -                        |
| Field service time study-2021           | -                               | -                | -                        |
| 2-year average                          | -                               | -                | -                        |
| <b>Telecom Intra-Division Allocator</b> | <b>0.0%</b>                     | <b>0.0%</b>      | <b>0.0%</b>              |
| <b>Telecom Service Order Manhours</b>   | <b>0.0%</b>                     | <b>0.0%</b>      | <b>0.0%</b>              |

*12 month history through Oct 2021 and Oct 2022*

*Source - Field Service order count*

## Miles of Underground Services

Fiscal Year 2024

Telecommunications Business Units  
Intra-Division Allocators

|  | Cable &<br>Internet | Telephone   | Total<br>Telecom |
|--|---------------------|-------------|------------------|
| Length in Miles                              | 593.4               | -           | 593.4            |
| <b>Telecom Intra-Division Allocator</b>      | <b>12.5%</b>        | <b>0.0%</b> | <b>12.5%</b>     |
| <b>Telecom Miles of Underground Services</b> | <b>100.0%</b>       | <b>0.0%</b> | <b>100.0%</b>    |

*Services as of 10/31/2022*

**Departmental Allocators**

**Fiscal Year 2024**

**Telecommunications Business Units  
Intra-Division Allocators**

| <b>Dept</b> | <b>Cable &amp;<br/>Internet</b> | <b>Telephone</b> | <b>Total<br/>Telecom</b> |
|-------------|---------------------------------|------------------|--------------------------|
| 10          | 16.3%                           | 2.1%             | 18.4%                    |
| 100         | 15.5%                           | 1.5%             | 17.0%                    |
| 200         | 0.0%                            | 0.0%             | 0.0%                     |
| 270         | 0.0%                            | 0.0%             | 0.0%                     |
| 310         | 0.0%                            | 0.0%             | 0.0%                     |
| 320         | 12.5%                           | 0.0%             | 12.5%                    |
| 330         | 0.0%                            | 0.0%             | 0.0%                     |
| 350         | 0.0%                            | 0.0%             | 0.0%                     |
| 360         | 0.0%                            | 0.0%             | 0.0%                     |
| 390         | 0.0%                            | 0.0%             | 0.0%                     |
| 398         | 9.1%                            | 0.0%             | 9.1%                     |
| 446         | 88.8%                           | 11.2%            | 100.0%                   |
| 447         | 99.4%                           | 0.6%             | 100.0%                   |
| 480         | 88.8%                           | 11.2%            | 100.0%                   |
| 482         | 90.4%                           | 9.6%             | 100.0%                   |
| 500         | 16.7%                           | 2.3%             | 19.0%                    |
| 600         | 9.5%                            | 5.4%             | 14.8%                    |
| 610         | 16.6%                           | 1.8%             | 18.5%                    |
| 700         | 1.8%                            | 0.0%             | 1.8%                     |
| 710         | 0.0%                            | 0.0%             | 0.0%                     |
| 730         | 0.0%                            | 0.0%             | 0.0%                     |
| 740         | 0.0%                            | 0.0%             | 0.0%                     |
| 750         | 0.0%                            | 0.0%             | 0.0%                     |
| 790         | 0.0%                            | 0.0%             | 0.0%                     |
| 810         | 2.8%                            | 1.8%             | 4.6%                     |
| 820         | 14.0%                           | 2.0%             | 16.0%                    |
| 821         | 100.0%                          | 0.0%             | 100.0%                   |
| 910         | 27.6%                           | 2.7%             | 30.3%                    |
| 912         | 16.2%                           | 1.8%             | 18.0%                    |
| 916         | 31.8%                           | 3.1%             | 34.9%                    |
| 945         | 0.0%                            | 0.0%             | 0.0%                     |
| 960         | 0.0%                            | 0.0%             | 0.0%                     |
| 990         | 0.0%                            | 0.0%             | 0.0%                     |

## Departmental Allocators

Fiscal Year 2024

Telecommunications Business Units  
Telecommunications Division

| Dept | Cable &<br>Internet | Telephone | Total<br>Telecom |
|------|---------------------|-----------|------------------|
| 10   | 88.4%               | 11.6%     | 100.0%           |
| 100  | 91.5%               | 8.5%      | 100.0%           |
| 200  | 0.0%                | 0.0%      | 0.0%             |
| 270  | 0.0%                | 0.0%      | 0.0%             |
| 310  | 0.0%                | 0.0%      | 0.0%             |
| 320  | 100.0%              | 0.0%      | 100.0%           |
| 330  | 0.0%                | 0.0%      | 0.0%             |
| 350  | 0.0%                | 0.0%      | 0.0%             |
| 360  | 0.0%                | 0.0%      | 0.0%             |
| 390  | 0.0%                | 0.0%      | 0.0%             |
| 398  | 100.0%              | 0.0%      | 100.0%           |
| 446  | 88.8%               | 11.2%     | 100.0%           |
| 447  | 99.4%               | 0.6%      | 100.0%           |
| 480  | 88.8%               | 11.2%     | 100.0%           |
| 482  | 90.4%               | 9.6%      | 100.0%           |
| 500  | 87.8%               | 12.2%     | 100.0%           |
| 600  | 63.8%               | 36.2%     | 100.0%           |
| 610  | 90.0%               | 10.0%     | 100.0%           |
| 700  | 99.4%               | 0.6%      | 100.0%           |
| 710  | 0.0%                | 0.0%      | 0.0%             |
| 730  | 0.0%                | 0.0%      | 0.0%             |
| 740  | 0.0%                | 0.0%      | 0.0%             |
| 750  | 0.0%                | 0.0%      | 0.0%             |
| 790  | 0.0%                | 0.0%      | 0.0%             |
| 810  | 60.7%               | 39.3%     | 100.0%           |
| 820  | 87.5%               | 12.5%     | 100.0%           |
| 821  | 100.0%              | 0.0%      | 100.0%           |
| 910  | 91.0%               | 9.0%      | 100.0%           |
| 912  | 90.0%               | 10.0%     | 100.0%           |
| 916  | 91.2%               | 8.8%      | 100.0%           |
| 945  | 0.0%                | 0.0%      | 0.0%             |
| 960  | 0.0%                | 0.0%      | 0.0%             |
| 990  | 0.0%                | 0.0%      | 0.0%             |