

# Jackson Energy Authority

03-00438



## Cost Allocation Manual FY 2026

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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 and Community Relations
- Customer Service

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, 300, 500, 600, 610, 700, 810, 820, 910 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 300 using a composite weighted average of departments 310, 320, 330, 350, 360, 390, 398, 446, 447, 448, 945, and 960.

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 management's time study of the Meter Shop.

JEA will allocate common costs of Purchasing and Stores activities in Department 390 using management's estimate of time spent per division.

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 448 using the Telecom Truck Rolls Allocator.

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 710, 730, 740, 750, and 990.

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.

JEA will allocate common costs in Department 790 using the composite of assets at a joint plant split.

Business Development Cost Center and Community Relations 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.

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

Customer Service

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 940 using the weighted average of field service, dispatch, and meter readers.

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-El, 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.

**Water and Wastewater Services** – percentage derived from management's estimation of time spent on each utility system in the Meter Shop including backflow testing the denominator of which is the total hours spent by the business unit.

**Purchasing and Stores** – 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 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.

**SCADA** – percentage derived from an average of the System Operations allocation and the number of usage points by division in the SCADA system, the denominator of which is the total points in the SCADA system.

**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 20 percent for the Electric Division, 20 percent for the Gas Division, 20 percent each for the Water and Wastewater Divisions and 20 percent for the Telecommunications Division. The percentage directly assigned to the Cable/Internet business unit is 18%. 2% is directly assigned to the Telephone business unit of the Telecommunications Division.

# Appendix A

**General Production** – directly assigned percentages for general operating and maintenance expenses of 10 percent for the Electric Division, 10 percent for the Gas Division, 10 percent each for the Water and Wastewater Divisions and 60 percent for the Telecommunications Division. The percentage directly assigned to the Cable/Internet business unit is 58%. 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.

**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 2026

Dept #	Job Title	Allocation Method	Electric	Gas	Water	Wastewater	Cable & Internet	Telephone
<b>Administration:</b>								
10	Administrative Clerk	General Allocator	24.2%	19.5%	18.9%	17.7%	16.7%	3.0%
10	Board of Directors	General Allocator	24.2%	19.5%	18.9%	17.7%	16.7%	3.0%
10	Corporate Secretary	General Allocator	24.2%	19.5%	18.9%	17.7%	16.7%	3.0%
10	President & CEO	General Allocator	24.2%	19.5%	18.9%	17.7%	16.7%	3.0%
10	Sr. VP & Chief Customer Officer	Comp Weighted Avg. (820, 910)	26.3%	16.1%	16.0%	12.5%	26.3%	2.8%
10	Sr. VP & CFO	Comp Weighted Avg (600, 610)	32.4%	17.0%	18.0%	16.6%	11.0%	5.0%
10	Sr. VP & Chief Operating Officer	Comp Weighted Avg (100, 200, 700, 810)	30.8%	23.5%	19.7%	15.7%	9.2%	1.1%
10	Sr. VP & Chief Technology Officer	Estimate of IT time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
10	Sr. VP-Telecommunications Division	Number of Telecom Customers	0.0%	0.0%	0.0%	0.0%	84.2%	15.8%
<b>Human Resources:</b>								
100	Benefits/Employee Relations Coordinator	Straight-Time Payroll Hours	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%
100	Director of Human Resources	Straight-Time Payroll Hours	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%
100	HR Coordinator	Straight-Time Payroll Hours	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%
100	HR Generalist	Straight-Time Payroll Hours	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%
100	Interns-PT	Straight-Time Payroll Hours	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%
100	Safety Coordinator	Straight-Time Payroll Hours	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%
100	Senior HR Generalist	Straight-Time Payroll Hours	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%
100	Training / Development Coordinator	Straight-Time Payroll Hours	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%
<b>Engineering:</b>								
200	Engineering Coordinator	Comp Weighted Avg. (200, 270)	37.2%	28.3%	17.3%	15.9%	1.1%	0.2%
200	VP Engineering	Comp Weighted Avg. (200, 270)	37.2%	28.3%	17.3%	15.9%	1.1%	0.2%
270	New Accounts Coordinator	Straight-Time Payroll Hours	58.4%	34.4%	4.8%	2.4%	0.0%	0.0%
270	New Accounts Supervisor	Straight-Time Payroll Hours	58.4%	34.4%	4.8%	2.4%	0.0%	0.0%
<b>Distribution:</b>								
300	VP-Distribution	Comp Weighted Avg. (310, 320, 330, 350, 390, 448, 940)	28.9%	22.4%	19.1%	15.0%	13.0%	1.6%
320	Utility Locator	Miles of underground services	11.6%	33.3%	24.6%	17.8%	12.7%	0.0%
320	Utility Locator Foreman	Miles of underground services	11.6%	33.3%	24.6%	17.8%	12.7%	0.0%
350	Distribution Coordinator	Comp Weighted Avg. (350 and 360)	0.0%	0.0%	55.2%	44.8%	0.0%	0.0%
350	Supt-Water Distribution	Comp Weighted Avg. (350 and 360)	0.0%	0.0%	55.2%	44.8%	0.0%	0.0%
360	Foreman, Water Meter Shop	Water and Wastewater Services	0.0%	0.0%	70.0%	30.0%	0.0%	0.0%
360	Lead Meter Tech	Water and Wastewater Services	0.0%	0.0%	70.0%	30.0%	0.0%	0.0%
360	Meter Tech I	Water and Wastewater Services	0.0%	0.0%	70.0%	30.0%	0.0%	0.0%
390	Buyer	Purchase Order Data	31.7%	24.4%	18.1%	17.0%	8.6%	0.2%
390	Courier-part time	Straight-Time Payroll Hours	26.6%	21.4%	19.1%	16.7%	15.0%	1.2%
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 Purchasing/Stores and Straight-Time Payroll hrs	37.2%	15.4%	13.8%	13.5%	19.9%	0.2%
390	Sr. Mgr-Purchasing/Facilities-50%	Blend of ST PR hrs in Dept 398 and Joint Plant Split	34.2%	22.8%	20.5%	15.9%	6.6%	0.0%
390	Storekeeper	Estimate of time spent per Division	50.1%	16.8%	16.2%	16.2%	0.7%	0.0%
390	Stores Helper	Estimate of time spent per Division	50.1%	16.8%	16.2%	16.2%	0.7%	0.0%
390	Warehouse Supervisor	Estimate of time spent per Division	50.1%	16.8%	16.2%	16.2%	0.7%	0.0%
398	Supervisor-Fleet Maintenance	Composite of ST PR hrs in Dept 398	35.2%	17.8%	19.3%	15.8%	11.9%	0.0%

## Personnel Cost Allocation Factors Summary

Fiscal Year 2026

Dept #	Job Title	Allocation Method	Electric	Gas	Water	Wastewater	Cable & Internet	Telephone
<b>Telecom Operations:</b>								
446	Telecom Field Network Tech	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
446	Telecom Foreman	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
446	Telecom Lead Technician	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
446	Telecom OSP Lead Tech	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
446	Telecom OSP Foreman	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
446	Telecom OSP Tech II	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
446	Telecom Technician I	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
446	Telecom Technician II	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
447	Telecom Storekeeper	Straight-Time Payroll Hours in business unit	0.0%	0.0%	0.0%	0.0%	99.6%	0.4%
447	Telecom Stores Helper	Straight-Time Payroll Hours in business unit	0.0%	0.0%	0.0%	0.0%	99.6%	0.4%
480	Headend Manager	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
480	Telecom Network Specialist I	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
480	Telecom Network Specialist II	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
480	Telecom Network Specialist III	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
480	Intern	Telecom Truck Rolls	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%
482	Telecom Business Analyst I	Number of Telecom Customers	0.0%	0.0%	0.0%	0.0%	84.2%	15.8%
482	Telecom Commercial Sales Manager	Number of Telecom Customers	0.0%	0.0%	0.0%	0.0%	84.2%	15.8%
482	Telecom CSR	Number of Telecom Customers	0.0%	0.0%	0.0%	0.0%	84.2%	15.8%
482	Telecom Sales Associate	Number of Telecom Customers	0.0%	0.0%	0.0%	0.0%	84.2%	15.8%
<b>Information Technology:</b>								
500	Business System Analyst I	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	Business System Analyst II	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	Director of IT	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	GIS Analyst I	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	IT Coordinator	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	IT Security Analyst I	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	IT Support Specialist I	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	IT Support Specialist II	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	Manager-IT Projects	Estimated time spent per division and/or business unit	51.6%	5.0%	10.7%	2.7%	30.0%	0.0%
500	Manager-IT Security	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	Network Administrator	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	Programmer Analyst II	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	Sr Programmer Analyst	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	Sr Business Systems Analyst	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
500	Sr Systems Administrator	Estimated time spent per division and/or business unit	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%
<b>Finance, Accounting &amp; Billing:</b>								
600	Acct. Assoc I	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Acct. Assoc II	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Acct. Assoc III	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Financial Analyst	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Insurance Risk Manager	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Manager-Accounting	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Manager-Finance	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Manager-Internal Control & Audit	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Staff Accountant-Accts Payable	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Staff Accountant-General	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
600	Senior Financial Analyst	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%

## Personnel Cost Allocation Factors Summary

Fiscal Year 2026

Dept #	Job Title	Allocation Method	Electric	Gas	Water	Wastewater	Cable & Internet	Telephone
600	Senior Staff Accountant	General Ledger Transactions	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%
610	Billing Supervisor	Comp Weighted Avg Weighted Utility Svcs & No. of Meters	25.3%	18.5%	20.9%	16.8%	16.0%	2.5%
610	Billing Analyst I	Comp Weighted Avg Weighted Utility Svcs & No. of Meters	25.3%	18.5%	20.9%	16.8%	16.0%	2.5%
610	Billing Analyst II	Comp Weighted Avg Weighted Utility Svcs & No. of Meters	25.3%	18.5%	20.9%	16.8%	16.0%	2.5%
610	Lead Billing Analyst	Comp Weighted Avg Weighted Utility Svcs & No. of Meters	25.3%	18.5%	20.9%	16.8%	16.0%	2.5%
<b>Field Service Operations:</b>								
700	VP-Operations	Comp Weighted Avg. (710,730, 740, 750, 790)	34.6%	25.5%	22.0%	17.9%	0.00%	0.0%
710	System Operations Analyst	Management estimates	41.9%	17.5%	32.5%	8.1%	0.0%	0.0%
710	System Operations Supervisor	Management estimates	41.9%	17.5%	32.5%	8.1%	0.0%	0.0%
710	System Operator	Management estimates	41.9%	17.5%	32.5%	8.1%	0.0%	0.0%
730	Operations Coordinator	Composite of ST PR hrs in Dept 730	0.0%	0.0%	36.9%	63.1%	0.0%	0.0%
730	Water/Ww Operations Manager	Composite of ST PR hrs in Dept 730	0.0%	0.0%	36.9%	63.1%	0.0%	0.0%
740	AMI Communications Analyst	Number of AMI Meters	53.9%	21.6%	12.3%	12.2%	0.0%	0.0%
790	Facilities Maintenance Apprentice	Joint Plant Owned	33.0%	29.0%	22.0%	16.0%	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%
790	Superintendent of Facilities	Joint Plant Owned	33.0%	29.0%	22.0%	16.0%	0.0%	0.0%
790	Summer Worker	Joint Plant Owned	33.0%	29.0%	22.0%	16.0%	0.0%	0.0%
<b>Business Development:</b>								
810	Asst VP-Econ & Industrial Development	Weighted Commercial, Industrial Customer Number	45.0%	26.3%	14.3%	11.2%	2.0%	1.2%
810	Manager-Commercial & Ind Relations	Weighted Commercial, Industrial Customer Number	45.0%	26.3%	14.3%	11.2%	2.0%	1.2%
810	Manager-Environmental Sustainability	Weighted Commercial, Industrial Customer Number	45.0%	26.3%	14.3%	11.2%	2.0%	1.2%
810	VP-Economic & Industrial Development	Weighted Commercial, Industrial Customer Number	45.0%	26.3%	14.3%	11.2%	2.0%	1.2%
820	Creative Specialist	General Marketing Need	20.0%	20.0%	20.0%	20.0%	18.0%	2.0%
820	Communications Manager	General Marketing Need	20.0%	20.0%	20.0%	20.0%	18.0%	2.0%
820	Director of Marketing	Comp Weighted Avg of Direct Reports	16.0%	16.0%	16.0%	16.0%	33.1%	2.9%
820	Multimedia Specialist	General Marketing Need	20.0%	20.0%	20.0%	20.0%	18.0%	2.0%
820	Public Relations Coordinator	General Marketing Need	20.0%	20.0%	20.0%	20.0%	18.0%	2.0%
820	Lead Video Production Technician	Management Estimate	10.0%	10.0%	10.0%	10.0%	58.0%	2.0%
820	Video Production Technician	Management Estimate	10.0%	10.0%	10.0%	10.0%	58.0%	2.0%
<b>Customer Service:</b>								
910	Manager-Customer Care	Comp Weighted Avg. (912, 916)	29.0%	16.1%	16.0%	11.6%	24.5%	2.8%
912	Cashier-FT, PT	Utility Services	25.3%	18.5%	20.9%	16.8%	16.1%	2.4%
916	Credit Representative	Call Types and Duration	30.1%	15.3%	14.5%	9.9%	27.2%	3.0%
916	Customer Service Rep I-FT, PT	Call Types and Duration	30.1%	15.3%	14.5%	9.9%	27.2%	3.0%
916	Customer Service Rep II	Call Types and Duration	30.1%	15.3%	14.5%	9.9%	27.2%	3.0%
916	CSR Team Lead	Call Types and Duration	30.1%	15.3%	14.5%	9.9%	27.2%	3.0%
916	Customer Service Supervisor	Call Types and Duration	30.1%	15.3%	14.5%	9.9%	27.2%	3.0%
940	Supt.-Field Services	Comp Weighted Avg. (446, 447, 945, 960)	7.0%	24.8%	14.4%	8.8%	39.6%	5.4%
945	Field Operations Coordinator	Comp Weighted Avg (446, 447, 945)	18.3%	37.2%	15.9%	7.9%	18.2%	2.5%
945	Field Services Foreman	Comp Field Service (945) & Meter Readers (960)	23.1%	46.9%	20.0%	10.0%	0.0%	0.0%
945	Lead Serviceman	Service Order Manhours	23.1%	46.9%	20.0%	10.0%	0.0%	0.0%
945	Serviceman I, II, III	Service Order Manhours	23.1%	46.9%	20.0%	10.0%	0.0%	0.0%
960	Meter Reading Foreman	Weighted Number of Meters excluding AMI	0.1%	43.0%	33.6%	23.3%	0.0%	0.0%
960	Meter Reader	Weighted Number of Meters excluding AMI	0.1%	43.0%	33.6%	23.3%	0.0%	0.0%
960	Meter Reader Lead	Weighted Number of Meters excluding AMI	0.1%	43.0%	33.6%	23.3%	0.0%	0.0%

## Jackson Energy Authority

## Fiscal Year 2026 Allocators

## All Divisions

Reference		Electric	Gas	Water	Wastewater	Cable & Internet	Telephone	Telecom	Total
Page									
c-2	<b>General Allocator</b>	24.2%	19.5%	18.9%	17.7%	16.7%	3.0%	19.7%	100.0%
c-3	<b>Sales Revenue</b>	58.3%	13.9%	7.1%	7.7%	12.1%	0.8%	12.9%	100.0%
c-3	<b>Sales Revenue-El, Gs, Wt, Ww</b>	66.9%	15.9%	8.3%	8.9%			0.0%	100.0%
c-4	<b>Straight-Time Payroll Hours</b>	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%	16.2%	100.0%
c-5	<b>Engineering</b>	37.2%	28.3%	17.3%	15.9%	1.1%	0.2%	1.3%	100.0%
c-6	<b>Water and Wastewater Services</b>	0.0%	0.0%	70.0%	30.0%	0.0%	0.0%	0.0%	100.0%
c-7	<b>Purchasing and Stores</b>	41.3%	19.7%	17.4%	16.4%	4.9%	0.3%	5.2%	100.0%
c-8	<b>General Ledger Transactions</b>	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%	15.5%	100.0%
c-9	<b>Utility Services</b>	25.3%	18.5%	20.9%	16.8%	16.0%	2.5%	18.5%	100.0%
c-10	<b>Number of Customers</b>	21.8%	19.7%	22.3%	18.0%	15.4%	2.9%	18.3%	100.0%
c-11	<b>Commercial, Industrial Customer Number</b>	45.0%	26.3%	14.3%	11.2%	2.0%	1.2%	3.2%	100.0%
c-12	<b>Telecom Truck Rolls</b>	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%	100.0%	100.0%
c-13	<b>IT Functions</b>	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%	23.2%	100.0%
c-14	<b>System Operations</b>	41.9%	17.5%	32.5%	8.1%	0.0%	0.0%	0.0%	100.0%
c-15	<b>General Marketing Need</b>	20.0%	20.0%	20.0%	20.0%	18.0%	2.0%	20.0%	100.0%
c-16	<b>General Production</b>	10.0%	10.0%	10.0%	10.0%	58.0%	2.0%	60.0%	100.0%
c-17	<b>Number of Meters</b>	0.1%	43.0%	33.6%	23.3%	0.0%	0.0%	0.0%	100.0%
c-18	<b>Call Types and Duration</b>	30.1%	15.3%	14.5%	9.9%	27.2%	3.0%	30.2%	100.0%
c-19	<b>Service Order Manhours</b>	23.1%	46.9%	20.0%	10.0%	0.0%	0.0%	0.0%	100.0%
c-20	<b>Miles of Underground Services</b>	11.6%	33.3%	24.6%	17.8%	12.7%	0.0%	12.7%	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 2026

All Divisions

Dept#	Name	EL	Gas	Water	WW	Telecom	Total
	Chief Financial Officer	32.4%	17.0%	18.0%	16.6%	16.0%	100.0%
	Chief Operations Officer	30.8%	23.5%	19.7%	15.7%	10.3%	100.0%
	Chief Customer Officer	26.3%	16.1%	16.0%	12.5%	29.1%	100.0%
	Chief Technology Officer	28.0%	18.7%	16.4%	13.7%	23.2%	100.0%
	SVP Electric	100.0%				0.0%	100.0%
	SVP Gas		100.0%			0.0%	100.0%
	SVP Water			100.0%		0.0%	100.0%
	SVP Wastewater				100.0%	0.0%	100.0%
	SVP Telecom					100.0%	100.0%
<b>Allocation per Division</b>		<b>24.2%</b>	<b>19.5%</b>	<b>18.9%</b>	<b>17.7%</b>	<b>19.7%</b>	<b>100.0%</b>

## Sales Revenue Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
Sales Revenue - 2023	\$ 165,274,420	\$ 42,759,028	\$ 19,420,400	\$ 21,247,353	\$ 35,164,212	\$ 283,865,413
Sales Revenue - 2024	\$ 157,189,659	\$ 34,016,615	\$ 20,608,232	\$ 21,403,457	\$ 36,141,322	\$ 269,359,285
2-year average	\$ 161,232,040	\$ 38,387,821	\$ 20,014,316	\$ 21,325,405	\$ 35,652,767	\$ 276,612,349
<b>Allocation per Division</b>	<b>58.3%</b>	<b>13.9%</b>	<b>7.1%</b>	<b>7.7%</b>	<b>12.9%</b>	<b>100.0%</b>
<b>Allocation per Regulated Div</b>	<b>66.9%</b>	<b>15.9%</b>	<b>8.3%</b>	<b>8.9%</b>		<b>100.0%</b>

*Values based on 12 months ending 10/31/23 and 10/31/24*

## Straight-Time Payroll Hours Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
Manhours by Division - 2023	186,289	148,336	131,297	117,090	115,463	698,475
Manhours by Division - 2024	189,622	155,118	139,885	119,769	114,021	718,414
2-year average	187,955	151,727	135,591	118,430	114,742	708,445
<b>Allocation per Division</b>	<b>26.7%</b>	<b>21.4%</b>	<b>19.0%</b>	<b>16.7%</b>	<b>16.2%</b>	<b>100.0%</b>

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/23 and 10/31/24*  
*All employees (FT, PT & temps)*

## Engineering Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Cable	Telephone	Telecom	Total	# Reports
Dept 200 Manhours by Division - 2023	7,926	7,187	5,917	5,585	0	0	-	26,615	
Dept 200 Manhours by Division - 2024	8,404	7,039	5,746	5,426	758	142	900	27,515	
2-year average	30.2%	26.3%	21.5%	20.3%	1.4%	0.3%	1.7%	100.0%	12
Dept 270 Manhours by Division - 2023	3,298	1,815	238	162			-	5,514	
Dept 270 Manhours by Division - 2024	4,160	2,586	375	146			-	7,266	
2-year average	58.4%	34.4%	4.8%	2.4%				100.0%	4
<b>Allocation per Division</b>	<b>37.2%</b>	<b>28.3%</b>	<b>17.3%</b>	<b>15.9%</b>	<b>1.1%</b>	<b>0.2%</b>	<b>1.3%</b>	<b>100.0%</b>	<b>16</b>

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/23 and 10/31/24*  
*All Department 200, 270 employees (FT, PT & temps)*

**Water and Wastewater Services****Fiscal Year 2026****All Divisions**

	<b>Electric</b>	<b>Gas</b>	<b>Water</b>	<b>Wastewater</b>	<b>Telecom</b>	<b>Total</b>
Percent of non-backflow testing time	0.0%	0.0%	35.0%	30.0%	0.0%	
Percent of backflow testing time	0.0%	0.0%	35.0%	0.0%	0.0%	
<b>Allocation per Division</b>	<b>0.0%</b>	<b>0.0%</b>	<b>70.0%</b>	<b>30.0%</b>	<b>0.0%</b>	<b>100.0%</b>

*Source - Management time estimates*

## Purchasing and Stores Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
Storeroom	50.0%	16.9%	16.2%	16.2%	0.7%	100.0%
Purchasing	31.7%	24.4%	18.1%	17.0%	8.8%	100.0%
Courier	26.7%	21.4%	19.0%	16.7%	16.3%	100.0%
Custodian	33%	29%	22%	16%	0%	100.0%
<b>Allocation per Division</b>	<b>41.3%</b>	<b>19.7%</b>	<b>17.4%</b>	<b>16.4%</b>	<b>5.2%</b>	<b>100.0%</b>

Storeroom	Electric	Gas	Water	Wastewater	Telecom	Total
Stores Employee 1	100%	0%	0%	0%	0%	100%
Stores Employee 2	0%	0%	90%	10%	0%	100%
Stores Employee 3	10%	90%	0%	0%	0%	100%
Stores Employee 4	0%	0%	10%	90%	0%	100%
Stores Employee 5	100%	0%	0%	0%	0%	100%
Stores Employee 6	70%	20%	5%	5%	0%	100%
Stores Employee 7	70%	8%	9%	9%	5%	100%
Allocation per Division	50.0%	16.9%	16.2%	16.2%	0.7%	100.0%

Source - Stores time study

Purchasing	Electric	Gas	Water	Wastewater	Telecom	Total
Number of PO Lines	1800	1382	1024	963	503	5672
Allocation per Division	31.7%	24.4%	18.1%	17.0%	8.8%	100.0%

Source- Purchasing PO Lines report

Courier	Electric	Gas	Water	Wastewater	Telecom	Total
Straight-Time Payroll Hour Allocator	26.7%	21.4%	19.0%	16.7%	16.3%	100.0%

Straight-Time Payroll Hours by Division for 12 months ending 10/31/23 and 10/31/24  
All employees (FT, PT & temps)

Custodian	Electric	Gas	Water	Wastewater	Telecom	Total
Joint Plant Owned	33%	29%	22%	16%	0%	100.0%

## General Ledger Transactions Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
2023 G/L Transactions-12 months	367,881	189,798	201,509	202,498	190,969	1,152,655
2024 G/L Transactions-12 months	372,509	195,368	209,279	206,554	201,081	1,184,791
2-year average	370,195	192,583	205,394	204,526	196,025	1,168,723
	31.7%	16.5%	17.6%	17.5%	16.8%	100.0%

		Electric	Gas	Water	Wastewater	Telecom	Total
Fixed Assets	0.12	61.3%	14.0%	11.2%	7.8%	5.7%	100.0%
Number of customers	0.05	21.8%	19.7%	22.3%	18.0%	18.3%	100.0%
G/L Transactions-2 yr avg	0.83	31.7%	16.5%	17.6%	17.5%	16.8%	100.0%
<b>Allocation per Division</b>		<b>34.8%</b>	<b>16.3%</b>	<b>17.0%</b>	<b>16.4%</b>	<b>15.5%</b>	<b>100.0%</b>

General Ledger Transactions based on 12 months ending 10/31/23 and 10/31/24

## Utility Services Allocator

Fiscal Year 2026

All Divisions

Service Month	Electric	Gas	Water	Wastewater	Telecom	Total
Nov-23	37,133	34,199	38,545	31,119	31,393	172,389
Dec-23	37,283	34,234	38,551	31,137	31,528	172,733
Jan-24	37,395	34,274	38,595	31,197	31,504	172,965
Feb-24	37,445	34,267	38,593	31,188	31,466	172,959
Mar-24	37,471	34,214	38,622	31,200	31,427	172,934
Apr-24	37,508	34,177	38,675	31,238	31,437	173,035
May-24	37,593	34,168	38,719	31,279	31,447	173,206
Jun-24	37,662	34,175	38,760	31,323	31,450	173,370
Jul-24	37,719	34,144	38,812	31,363	32,583	174,621
Aug-24	37,748	34,152	38,840	31,401	32,520	174,661
Sep-24	37,785	34,210	38,909	31,430	32,440	174,774
Oct-24	37,878	34,269	38,946	31,466	32,447	175,006
12 mo avg through Oct 2024	37,552	34,207	38,714	31,278	31,804	173,554
12 mo avg through Oct 2023	37,131	34,080	38,357	30,947	30,490	171,004
Weighting for rate complexity	1.25				1.10	
2-year average with weighting	93,353	68,287	77,071	62,226	68,523	369,459
2-year average without weighting	74,682	68,287	77,071	62,226	62,293	344,559
<b>Allocation per Division (with weighting)</b>	<b>25.3%</b>	<b>18.5%</b>	<b>20.9%</b>	<b>16.8%</b>	<b>18.5%</b>	<b>100.0%</b>
<b>Allocation per Division (without weighting)</b>	<b>21.7%</b>	<b>19.8%</b>	<b>22.4%</b>	<b>18.1%</b>	<b>18.1%</b>	<b>100.0%</b>

Source - Monthly Stat Reports



## Number of Customers Allocator

Fiscal Year 2026

All Divisions

Month	Electric	Gas	Water	Wastewater	Telecom	Total
Nov-23	37,532	34,199	38,545	31,119	31,393	172,788
Dec-23	37,686	34,234	38,551	31,137	31,528	173,136
Jan-24	37,799	34,274	38,595	31,197	31,504	173,369
Feb-24	37,848	34,267	38,593	31,188	31,466	173,362
Mar-24	37,875	34,214	38,622	31,200	31,427	173,338
Apr-24	37,913	34,177	38,675	31,238	31,437	173,440
May-24	37,997	34,168	38,719	31,279	31,447	173,610
Jun-24	38,065	34,175	38,760	31,323	31,450	173,773
Jul-24	38,122	34,144	38,812	31,363	32,583	175,024
Aug-24	38,151	34,152	38,840	31,401	32,520	175,064
Sep-24	38,187	34,210	38,909	31,430	32,440	175,176
Oct-24	38,282	34,269	38,946	31,466	32,447	175,410
12-mo avg through Oct 2024	37,955	34,207	38,714	31,278	31,804	173,958
<b>Allocation per Division</b>	<b>21.8%</b>	<b>19.7%</b>	<b>22.3%</b>	<b>18.0%</b>	<b>18.3%</b>	<b>100.0%</b>

Source - Monthly Stat Reports

## Commercial and Industrial Customer Number Allocator

Fiscal Year 2026

All Divisions

Month	Electric	Gas	Water	Wastewater	Telecom	Total
Nov-23	6,424	3,751	4,057	3,195	4,387	21,814
Dec-23	6,527	3,764	4,048	3,196	4,401	21,936
Jan-24	6,563	3,762	4,049	3,202	4,396	21,972
Feb-24	6,555	3,765	4,058	3,204	4,379	21,961
Mar-24	6,508	3,760	4,079	3,208	4,398	21,953
Apr-24	6,438	3,760	4,096	3,208	4,382	21,884
May-24	6,410	3,753	4,087	3,211	4,372	21,833
Jun-24	6,391	3,755	4,086	3,214	4,364	21,810
Jul-24	6,309	3,745	4,101	3,218	5,474	22,847
Aug-24	6,303	3,744	4,092	3,223	5,481	22,843
Sep-24	6,300	3,753	4,113	3,219	5,453	22,838
Oct-24	6,369	3,773	4,131	3,232	5,434	22,939
12-mo avg ending Oct 2024	6,425	3,757	4,083	3,211	4,743	22,219
Applied .5 weighting to Wt, Ww, .1 to Telecom	6,425	3,757	2,042	1,605	474	14,303
<b>Allocation per Division</b>	<b>45.0%</b>	<b>26.3%</b>	<b>14.3%</b>	<b>11.2%</b>	<b>3.2%</b>	<b>100.0%</b>

Source - Monthly Stat Reports

## Telecom Truck Rolls Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
12 month totals through Oct 2024	-	-	-	-	10,216	10,216
<b>Allocation per Division</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Source - ETI

## IT Functional Assignment Allocator

Fiscal Year 2026

All Divisions

		Electric	Gas	Water	Wastewater	Telecom	Total
<u>% time spent</u>							
1.9%	Admin	26.5%	17.8%	19.5%	18.4%	17.9%	100.0%
4.9%	Human Resources	26.7%	21.4%	19.0%	16.7%	16.2%	100.0%
8.9%	Engineering	37.2%	28.3%	17.3%	15.9%	1.2%	100.0%
11.1%	Distribution	34.6%	21.8%	20.4%	16.6%	6.7%	100.0%
11.4%	Telecom	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
9.1%	Finance, Accounting, Billing	32.3%	16.9%	18.0%	16.5%	16.3%	100.0%
18.4%	Operations	34.6%	25.5%	22.1%	17.9%	0.0%	100.0%
1.6%	Business Development	23.6%	18.7%	15.5%	14.8%	27.6%	100.0%
10.9%	Customer Service	29.0%	16.1%	16.0%	11.6%	27.4%	100.0%
<b>78.2%</b>	<b>Allocation per Division</b>	<b>28.0%</b>	<b>18.7%</b>	<b>16.4%</b>	<b>13.7%</b>	<b>23.2%</b>	<b>100.0%</b>

Source - Management (IT function report)

# System Operations Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
Operator 1	35%	25%	35%	5%	0%	100%
Operator 2	40%	20%	35%	5%	0%	100%
Operator 3	40%	15%	40%	5%	0%	100%
Operator 4	40%	15%	40%	5%	0%	100%
Operator 5	40%	20%	35%	5%	0%	100%
Operator 6	35%	15%	40%	10%	0%	100%
Operator 7	25%	25%	25%	25%	0%	100%
Analyst	80%	5%	10%	5%	0%	100%
AVG						
<b>Allocation per Division</b>	<b>41.9%</b>	<b>17.5%</b>	<b>32.5%</b>	<b>8.1%</b>	<b>0.0%</b>	<b>100.0%</b>

Source - Systems dispatch time study

**General Marketing Need Allocator**

**Fiscal Year 2026**

**All Divisions**

	<b>Electric</b>	<b>Gas</b>	<b>Water</b>	<b>Wastewater</b>	<b>Telecom</b>	<b>Total</b>
General Marketing Need	20.0%	20.0%	20.0%	20.0%	20.0%	100.0%
<b>Allocation per Division</b>	<b>20.0%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>20.0%</b>	<b>100.0%</b>

*Source - Management estimate*

**General Production Allocator**

**Fiscal Year 2026**

**All Divisions**

	<b>Electric</b>	<b>Gas</b>	<b>Water</b>	<b>Wastewater</b>	<b>Telecom</b>	<b>Total</b>
General Production	10.0%	10.0%	10.0%	10.0%	60.0%	100.0%
<b>Allocation per Division</b>	<b>10.0%</b>	<b>10.0%</b>	<b>10.0%</b>	<b>10.0%</b>	<b>60.0%</b>	<b>100.0%</b>

*Source - Management estimate of TV 6 time and benefit per division*

## Number of Meters Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
<b>Meter Count - 2024</b>						
Total AMI readings	-	-	-	-		-
Total Handheld meters read per year	693	220,836	202,492	140,651		564,671
Meter Count - ProGas-2024		38,374				38,374
Degree of difficulty multiplier*		1.2	1.2			
Weighted Meter Count	693	259,210	202,492	140,651	-	603,045
Water/Wastewater Customer 2024 split			55.0%	45.0%		
<b>Allocation per Division</b>	<b>0.1%</b>	<b>43.0%</b>	<b>33.6%</b>	<b>23.3%</b>	<b>0.0%</b>	<b>100.0%</b>

Meter count as of 11/01/24

\*Multiplier applied to ProGas and Water



## Call Types and Duration Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
2023 total minutes-12 months	126,087	63,493	57,519	40,624	118,523	406,245
2024 total minutes-12 months	108,957	55,944	55,545	36,855	117,222	374,522
2-year average	117,522	59,718	56,532	38,739	117,872	390,385
<b>Allocation per Division</b>	<b>30.1%</b>	<b>15.3%</b>	<b>14.5%</b>	<b>9.9%</b>	<b>30.2%</b>	<b>100.0%</b>

12 month history through Oct 2023 and Oct 2024

Source - Call types &amp; duration time study

## Service Order Manhours Allocator

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
Field service time study-2023	2,168	4,298	1,809	904	-	9,179
Field service time study-2024	1,973	4,153	1,796	898	-	8,820
2-year average	2,070	4,224	1,803	901	-	8,999
<b>Allocation per Division</b>	<b>23.1%</b>	<b>46.9%</b>	<b>20.0%</b>	<b>10.0%</b>	<b>0.0%</b>	<b>100.0%</b>

12 month history through Oct 2023 and Oct 2024

Source - Field Service order count

Miles of Underground Services

Fiscal Year 2026

All Divisions

	Electric	Gas	Water	Wastewater	Telecom	Total
Length in Miles	577.2	1,650.0	1,217.9	880.6	629.8	4,955.4
Allocation per Division	11.6%	33.3%	24.6%	17.8%	12.7%	100.0%

Services as of 10/31/2024

## Departmental Allocators

Fiscal Year 2026

## All Divisions

Dept	Electric	Gas	Water	WWater	Cable	Telephone	Telecom	Total
10	24.2%	19.5%	18.9%	17.7%	16.7%	3.0%	19.7%	100.0%
100	26.7%	21.4%	19.0%	16.7%	15.0%	1.2%	16.2%	100.0%
200	37.2%	28.3%	17.3%	15.9%	1.1%	0.2%	1.3%	100.0%
270	58.4%	34.4%	4.8%	2.4%	0.0%	0.0%	0.0%	100.0%
300	28.9%	22.4%	19.1%	15.0%	13.0%	1.6%	14.6%	100.0%
310	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
320	11.6%	33.3%	24.6%	17.8%	12.7%	0.0%	12.7%	100.0%
330	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
350	0.0%	0.0%	53.5%	46.5%	0.0%	0.0%	0.0%	100.0%
360	0.0%	0.0%	70.0%	30.0%	0.0%	0.0%	0.0%	100.0%
390	41.3%	19.7%	17.4%	16.4%	4.9%	0.3%	5.2%	100.0%
398	35.2%	17.8%	19.3%	15.8%	11.9%	0.0%	11.9%	100.0%
446	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%	100.0%	100.0%
447	0.0%	0.0%	0.0%	0.0%	99.6%	0.4%	100.0%	100.0%
448	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%	100.0%	100.0%
480	0.0%	0.0%	0.0%	0.0%	88.0%	12.0%	100.0%	100.0%
482	0.0%	0.0%	0.0%	0.0%	84.2%	15.8%	100.0%	100.0%
500	28.0%	18.7%	16.4%	13.7%	20.3%	2.9%	23.2%	100.0%
600	34.8%	16.3%	17.0%	16.4%	9.6%	5.9%	15.5%	100.0%
610	25.3%	18.5%	20.9%	16.8%	16.0%	2.5%	18.4%	100.0%
700	34.6%	25.5%	22.0%	17.9%	0.0%	0.0%	0.0%	100.0%
710	41.9%	17.5%	32.5%	8.1%	0.0%	0.0%	0.0%	100.0%
730	0.0%	0.0%	36.9%	63.1%	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	45.0%	26.3%	14.3%	11.2%	2.0%	1.2%	3.2%	100.0%
820	20.0%	20.0%	20.0%	20.0%	18.0%	2.0%	20.0%	100.0%
821	10.0%	10.0%	10.0%	10.0%	58.0%	2.0%	60.0%	100.0%
910	29.0%	16.1%	16.0%	11.6%	24.5%	2.8%	27.4%	100.0%
912	25.3%	18.5%	20.9%	16.8%	16.1%	2.4%	18.5%	100.0%
916	30.1%	15.3%	14.5%	9.9%	27.2%	3.0%	30.2%	100.0%
940	7.0%	24.8%	14.4%	8.8%	39.6%	5.4%	45.0%	100.0%
945	23.1%	46.9%	20.0%	10.0%	0.0%	0.0%	0.0%	100.0%
960	0.1%	43.0%	33.6%	23.3%	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 2026 Allocators

Telecommunications Business Units  
Intra-Division Allocators

Reference		Cable & Internet	Telephone	Total Telecom
Page				
d-2	<b>General Allocator</b>	16.7%	3.0%	19.7%
d-2	<b>Telecom General Allocator</b>	84.5%	15.5%	100.0%
d-3	<b>Sales Revenue</b>	12.1%	0.8%	12.9%
d-4	<b>Straight-Time Payroll Hours</b>	15.0%	1.2%	16.2%
d-5	<b>Engineering</b>	1.1%	0.2%	1.3%
d-6	<b>Water and Wastewater Services</b>	0.0%	0.0%	0.0%
d-7	<b>Purchasing and Stores</b>	4.9%	0.3%	5.2%
d-8	<b>General Ledger Transactions</b>	9.6%	5.9%	15.5%
d-9	<b>Utility Services</b>	16.0%	2.5%	18.5%
d-10	<b>Number of Customers</b>	15.4%	2.9%	18.3%
d-11	<b>Commercial, Industrial Customer Number</b>	2.0%	1.2%	3.2%
d-12	<b>Telecom Truck Rolls</b>	88.0%	12.0%	100.0%
d-13	<b>IT Functions</b>	20.3%	2.9%	23.2%
d-14	<b>System Operations</b>	0.0%	0.0%	0.0%
d-15	<b>General Marketing Need</b>	18.0%	2.0%	20.0%
d-16	<b>General Production</b>	58.0%	2.0%	60.0%
d-17	<b>Number of Meters</b>	0.0%	0.0%	0.0%
d-18	<b>Call Types and Duration</b>	27.2%	3.0%	30.2%
d-19	<b>Service Order Manhours</b>	0.0%	0.0%	0.0%
d-20	<b>Miles of Underground Services</b>	12.7%	0.0%	12.7%
	<b>Joint Plant Owned</b>	0.0%	0.0%	0.0%

## General Allocator

Fiscal Year 2026

All Divisions

Dept#	Name	Cable	Telephone	Total Telecom
	Chief Financial Officer	11.0%	5.0%	16.0%
	Chief Operations Officer	9.2%	1.1%	10.3%
	Chief Customer Officer	26.3%	2.8%	29.1%
	Chief Technology Officer	20.3%	3.0%	23.2%
	SVP Electric			
	SVP Gas			
	SVP Water			
	SVP Wastewater			
	SVP Telecom	84.2%	15.8%	100.0%
<b>Allocation per Division</b>		<b>16.7%</b>	<b>3.0%</b>	<b>19.7%</b>
<b>Telecom General Allocator</b>		<b>84.5%</b>	<b>15.5%</b>	<b>100.0%</b>

## Sales Revenue Allocator

Fiscal Year 2026

Telecommunications Business Units  
Intra-Division Allocators

	Cable & Internet		Telephone		Total Telecom
Sales Revenue - 2023	\$	33,081,495	\$	2,082,717	\$ 35,164,212
Sales Revenue - 2024	\$	34,073,533	\$	2,067,789	\$ 36,141,322
2-year average	\$	33,577,514	\$	2,075,253	\$ 35,652,767
<b>Telecom Intra-Division Allocator</b>		<b>12.1%</b>		<b>0.8%</b>	<b>12.9%</b>
<b>Telecom Sales Revenue</b>		<b>94.2%</b>		<b>5.8%</b>	<b>100.0%</b>

Values based on 12 months ending 10/31/23 and 10/31/24

# Straight-Time Payroll Hours Allocator

Fiscal Year 2026

## Telecommunications Business Units Intra-Division Allocators

	Cable & Internet	Telephone	Total Telecom
Manhours by Division - 2023	106,135	9,328	115,463
Manhours by Division - 2024	106,062	7,959	114,021
2-year average	106,099	8,643	114,742
<b>Telecom Intra-Division Allocator</b>	<b>15.0%</b>	<b>1.2%</b>	<b>16.2%</b>
<b>Telecom Straight-Time Payroll Hours</b>	<b>92.5%</b>	<b>7.5%</b>	<b>100.0%</b>

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/23 and 10/31/24  
All employees (FT, PT & temps)*



## Engineering Allocator

Fiscal Year 2026

### Telecommunications Business Units

#### Intra-Division Allocators

	Cable & Internet	Telephone	Telecom	# Reports
Dept 200 Manhours by Division - 2023	0	0	0	
Dept 200 Manhours by Division - 2024	758	142	900	
2-year average	1.4%	0.3%	1.7%	12
Dept 270 Manhours by Division - 2023	0	0	0	
Dept 270 Manhours by Division - 2024	0	0	0	
2-year average	0.0%	0.0%	0.0%	4
<b>Allocation per Division</b>	<b>1.1%</b>	<b>0.2%</b>	<b>1.3%</b>	<b>100%</b>

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/23 and 10/31/24  
All Department 200, 270 employees (FT, PT & temps)*

**Water and Wastewater Services**

**Fiscal Year 2026**

**All Divisions**

	<b>Cable</b>	<b>Telephone</b>	<b>Telecom</b>
Percent of non-backflow testing time	0.0%	0.0%	0.0%
Percent of backflow testing time	0.0%	0.0%	0.0%
<b>Allocation per Division</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

*Source - Management time estimates*

## Purchasing and Stores Allocator

Fiscal Year 2026

### All Divisions

	Cable	Telephone	Telecom	# Reports
Storeroom	0.7%	0.0%	0.7%	6.0
Purchasing	8.6%	0.2%	8.8%	2.0
Courier	15.0%	1.2%	16.3%	0.5
Custodian	0.0%	0.0%	0.0%	2.0
				10.5
<b>Allocation per Division</b>	<b>4.9%</b>	<b>0.3%</b>	<b>5.2%</b>	

Storeroom	Cable	Telephone	Telecom
Stores Employee 1	0%	0%	0%
Stores Employee 2	0%	0%	0%
Stores Employee 3	0%	0%	0%
Stores Employee 4	0%	0%	0%
Stores Employee 5	0%	0%	0%
Stores Employee 6	0%	0%	0%
Stores Employee 7	5%	0%	5%
Allocation per Division	0.7%	0.0%	0.7%

*Source - Stores time study*

Purchasing	Cable	Telephone	Telecom
Number of PO Lines	494	9	503
Allocation per Division	8.6%	0.2%	8.8%

*Source- Purchasing PO Lines report*

Courier	Cable	Telephone	Telecom
Straight-Time Payroll Hour			
Allocator	15.0%	1.2%	16.3%

*Straight-Time Payroll Hours by Division for 12 months ending 10/31/23 and 10/31/24  
All employees (FT, PT & temps)*

Custodian	Cable	Telephone	Telecom
Joint Plant Owned	0%	0%	0%

## General Ledger Transactions Allocator

Fiscal Year 2026

Telecommunications Business Units  
Intra-Division Allocators

	Cable	Telephone	Telecom
2023 G/L Transactions-12 months	111,237	79,732	190,969
2024 G/L Transactions-12 months	117,802	83,279	201,081
2-year average	114,520	81,506	196,025
	9.8%	7.0%	16.8%

	Cable	Telephone	Telecom
Fixed Assets	5.7%	0.0%	5.7%
Number of customers	15.4%	2.9%	18.3%
G/L Transactions-2 yr avg	9.8%	7.0%	16.8%
<b>Allocation per Division</b>	<b>9.6%</b>	<b>5.9%</b>	<b>15.5%</b>

*General Ledger Transactions based on 12 months ending 10/31/23 and 10/31/24*

## Utility Services Allocator

Fiscal Year 2026

### Telecommunications Business Units Intra-Division Allocators

Service Month	Cable & Internet	Telephone	Total Telecom
Nov-23	26,770	4,623	31,393
Dec-23	26,760	4,768	31,528
Jan-24	26,756	4,748	31,504
Feb-24	26,740	4,726	31,466
Mar-24	26,717	4,710	31,427
Apr-24	26,762	4,675	31,437
May-24	26,798	4,649	31,447
Jun-24	26,820	4,630	31,450
Jul-24	26,861	5,722	32,583
Aug-24	26,811	5,709	32,520
Sep-24	26,782	5,658	32,440
Oct-24	26,814	5,633	32,447
12 mo avg through Oct 2024	26,783	5,021	31,804
12 mo avg through Oct 2023	27,133	3,357	30,490
Weighting for rate complexity	1.10	1.10	
2-year average	59,308	9,215	68,523
<b>Telecom Intra-Division Allocator</b>	<b>16.0%</b>	<b>2.5%</b>	<b>18.5%</b>
<b>Allocation per Division (without weighting)</b>	<b>15.7%</b>	<b>2.4%</b>	<b>18.1%</b>
<b>Telecom Utility Services</b>	<b>86.6%</b>	<b>13.4%</b>	<b>100.0%</b>

Source - Monthly Stat Reports

**Number of Customers Allocator**

**Fiscal Year 2026**

**Telecommunications Business Units  
Intra-Division Allocators**

<b>Month</b>	<b>Cable &amp; Internet</b>	<b>Telephone</b>	<b>Total Telecom</b>
Nov-23	26,770	4,623	31,393
Dec-23	26,760	4,768	31,528
Jan-24	26,756	4,748	31,504
Feb-24	26,740	4,726	31,466
Mar-24	26,717	4,710	31,427
Apr-24	26,762	4,675	31,437
May-24	26,798	4,649	31,447
Jun-24	26,820	4,630	31,450
Jul-24	26,861	5,722	32,583
Aug-24	26,811	5,709	32,520
Sep-24	26,782	5,658	32,440
Oct-24	26,814	5,633	32,447
12-mo avg through Oct 2024	26,783	5,021	31,804
<b>Telecom Intra-Division Allocator</b>	<b>15.4%</b>	<b>2.9%</b>	<b>18.3%</b>
<b>Telecom Number of Customers</b>	<b>84.2%</b>	<b>15.8%</b>	<b>100.0%</b>

*Source - Monthly Stat Reports*

## Commercial and Industrial Customer Number Allocator

Fiscal Year 2026

Telecommunications Business Units  
Intra-Division Allocators

Month	Cable & Internet	Telephone	Total Telecom
Nov-23	2,943	1,444	4,387
Dec-23	2,952	1,449	4,401
Jan-24	2,954	1,442	4,396
Feb-24	2,946	1,433	4,379
Mar-24	2,967	1,431	4,398
Apr-24	2,968	1,414	4,382
May-24	2,969	1,403	4,372
Jun-24	2,968	1,396	4,364
Jul-24	2,962	2,512	5,474
Aug-24	2,960	2,521	5,481
Sep-24	2,961	2,492	5,453
Oct-24	2,955	2,479	5,434
12-mo avg ending Oct 2024	2,959	1,785	4,743
.1 weighting applied to Telecom	296	178	474
<b>Telecom Intra-Division Allocator</b>	<b>2.0%</b>	<b>1.2%</b>	<b>3.2%</b>
<b>TC Commercial, Industrial Customer No.</b>	<b>62.4%</b>	<b>37.6%</b>	<b>100.0%</b>

Source - Monthly Stat Reports

**Telecom Truck Rolls Allocator**

**Fiscal Year 2026**

**Telecommunications Business Units  
Intra-Division Allocators**

	<b>Cable &amp; Internet</b>	<b>Telephone</b>	<b>Total Telecom</b>
12 month totals through Oct 2024	8,987	1,229	10,216
<b>Telecom Intra-Division Allocator</b>	<b>88.0%</b>	<b>12.0%</b>	<b>100.0%</b>
<b>Telecom Truck Rolls</b>	<b>88.0%</b>	<b>12.0%</b>	<b>100.0%</b>

*Source - ETI*



## IT Functional Assignment Allocator

Fiscal Year 2026

### Telecommunications Business Units Intra-Division Allocators

		Cable	Telephone	Total Telecom
<u>% time spent</u>				
1.9%	Admin	15.8%	2.0%	17.9%
4.9%	Human Resources	15.0%	1.2%	16.2%
8.9%	Engineering	1.1%	0.2%	1.2%
11.1%	Distribution	6.2%	0.6%	6.7%
11.4%	Telecom	88.3%	11.7%	100.0%
9.1%	Finance, Accounting, Billing	11.3%	5.0%	16.3%
18.4%	Operations	0.0%	0.0%	0.0%
1.6%	Business Development	25.0%	2.5%	27.5%
10.9%	Customer Service	24.5%	2.8%	27.4%
78.2%	<b>Allocation per Division</b>	<b>20.3%</b>	<b>2.9%</b>	<b>23.2%</b>

Source - Management (IT function report)

**System Operations Allocator**

**Fiscal Year 2026**

**Telecommunications Business Units  
Intra-Division Allocators**

	<b>Cable</b>	<b>Telephone</b>	<b>Telecom</b>
Operator 1	0%	0%	0%
Operator 2	0%	0%	0%
Operator 3	0%	0%	0%
Operator 4	0%	0%	0%
Operator 5	0%	0%	0%
Operator 6	0%	0%	0%
Operator 7	0%	0%	0%
Analyst	0%	0%	0%
AVG	0%	0%	0%
<b>Allocation per Division</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

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**General Marketing Need Allocator**

**Fiscal Year 2026**

**Telecommunications Business Units  
Intra-Division Allocators**

	<b>Cable &amp; Internet</b>	<b>Telephone</b>	<b>Total Telecom</b>
General Marketing Need	18.0%	2.0%	20.0%
<b>Telecom Intra-Division Allocator</b>	<b>18.0%</b>	<b>2.0%</b>	<b>20.0%</b>
<b>Telecom Marketing</b>	<b>90.0%</b>	<b>10.0%</b>	<b>100.0%</b>

*Source - Management estimate*

**General Production Allocator**

**Fiscal Year 2026**

**Telecommunications Business Units  
Intra-Division Allocators**

	<b>Cable &amp; Internet</b>	<b>Telephone</b>	<b>Total Telecom</b>
General Production	58.0%	2.0%	60.0%
<b>Telecom Intra-Division Allocator</b>	<b>58.0%</b>	<b>2.0%</b>	<b>60.0%</b>
<b>Telecom Marketing</b>	<b>96.7%</b>	<b>3.3%</b>	<b>100.0%</b>

*Source - Management estimate of TV 6 time and benefit per division*

Number of Meters Allocator

Fiscal Year 2026

Telecommunications Business Units  
Intra-Division Allocators

	Cable & Internet	Telephone	Total Telecom
<b>Meter Count - 2024</b>			
Total AMI readings			
Total Handheld meters read per year			
Meter Count - ProGas-2024			
Degree of difficulty multiplier*			
Weighted Meter Count	-	-	-
<b>Allocation per Division</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Meter count as of 11/01/24

## Call Types and Duration Allocator

Fiscal Year 2026

### Telecommunications Business Units Intra-Division Allocators

	Cable & Internet	Telephone	Total Telecom
2023 total minutes-12 months	108,233	10,290	118,523
2024 total minutes-12 months	104,454	12,768	117,222
2-year average	106,344	11,529	117,872
<b>Telecom Intra-Division Allocator</b>	<b>27.2%</b>	<b>3.0%</b>	<b>30.2%</b>
<b>Telecom Call Types and Duration</b>	<b>90.2%</b>	<b>9.8%</b>	<b>100.0%</b>

12 month history through Oct 2023 and Oct 2024

Source - Call types & duration time study

## Service Order Manhours Allocator

Fiscal Year 2026

Telecommunications Business Units  
Intra-Division Allocators

	Cable & Internet	Telephone	Total Telecom
Field service time study-2023	-	-	-
Field service time study-2024	-	-	-
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 2023 and Oct 2024

Source - Field Service order count

## Miles of Underground Services

Fiscal Year 2026

Telecommunications Business Units  
Intra-Division Allocators

	Cable & Internet	Telephone	Total Telecom
Length in Miles	629.8	-	629.8
<b>Telecom Intra-Division Allocator</b>	<b>12.7%</b>	<b>0.0%</b>	<b>12.7%</b>
<b>Telecom Miles of Underground Services</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>

*Services as of 10/31/2024*



**Departmental Allocators**

**Fiscal Year 2026**

**Telecommunications Business Units  
Intra-Division Allocators**

<b>Dept</b>	<b>Cable &amp; Internet</b>	<b>Telephone</b>	<b>Total Telecom</b>
10	16.7%	3.0%	19.7%
100	15.0%	1.2%	16.2%
200	1.1%	0.2%	1.2%
270	0.0%	0.0%	0.0%
300	13.0%	1.6%	14.6%
310	0.0%	0.0%	0.0%
320	12.7%	0.0%	12.7%
330	0.0%	0.0%	0.0%
350	0.0%	0.0%	0.0%
360	0.0%	0.0%	0.0%
390	4.9%	0.3%	5.2%
398	11.9%	0.0%	11.9%
446	88.0%	12.0%	100.0%
447	99.6%	0.4%	100.0%
448	88.0%	12.0%	100.0%
480	88.0%	12.0%	100.0%
482	84.2%	15.8%	100.0%
500	20.3%	2.9%	23.2%
600	9.6%	5.9%	15.5%
610	16.0%	2.5%	18.4%
700	0.0%	0.0%	0.0%
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	2.0%	1.2%	3.2%
820	18.0%	2.0%	20.0%
821	58.0%	2.0%	60.0%
910	24.5%	2.8%	27.4%
912	16.1%	2.4%	18.5%
916	27.2%	3.0%	30.2%
940	39.6%	5.4%	45.0%
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 2026

Telecommunications Business Units  
Telecommunications Division

Dept	Cable & Internet	Telephone	Total Telecom
10	84.5%	15.5%	100.0%
100	92.5%	7.5%	100.0%
200	84.2%	15.8%	100.0%
270	0.0%	0.0%	0.0%
300	89.4%	10.6%	100.0%
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	94.9%	5.1%	100.0%
398	100.0%	0.0%	100.0%
446	88.0%	12.0%	100.0%
447	99.6%	0.4%	100.0%
448	88.0%	12.0%	100.0%
480	88.0%	12.0%	100.0%
482	84.2%	15.8%	100.0%
500	87.4%	12.5%	100.0%
600	61.8%	38.2%	100.0%
610	86.5%	13.5%	100.0%
700	0.0%	0.0%	0.0%
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	62.4%	37.6%	100.0%
820	90.0%	10.0%	100.0%
821	96.7%	3.3%	100.0%
910	89.7%	10.3%	100.0%
912	86.6%	13.4%	100.0%
916	90.2%	9.8%	100.0%
940	88.0%	12.0%	100.0%
945	0.0%	0.0%	0.0%
960	0.0%	0.0%	0.0%
990	0.0%	0.0%	0.0%